**Supplementary Analysis**



Figure A 1: Association of tax level and tax progressivity

Table A 1: Linear regression on Theil index percentage change (family tax benefits)

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Model (1) | Model (2) | Model (3) | Model (4) | Model (5) | Model (6) | Model (7) | Model (8) | Model (9) |
|  |  |  |  |  |  |  |  |  |  |
| Level | 0.870\*\* |  | 0.858\*\* |  | 1.070\*\*\* |  | 0.897\*\*\* |  | 1.024\*\*\* |
|  | (0.279) |  | (0.266) |  | (0.295) |  | (0.256) |  | (0.305) |
| Suits index | 0.377\*\* |  | 0.380\*\* |  | 0.443\*\* |  | 0.386\*\* |  | 0.434\*\* |
|  | (0.134) |  | (0.139) |  | (0.150) |  | (0.135) |  | (0.150) |
| Joint filing |  | -7.851\*\* | -7.504\*\* |  |  |  |  |  |  |
|  |  | (2.940) | (2.796) |  |  |  |  |  |  |
| Income splitting |  |  |  | -2.630 | -9.546\* |  |  |  |  |
|  |  |  |  | (2.595) | (4.223) |  |  |  |  |
| Dependent spouse relief |  |  |  |  |  | 1.015 | -1.884 |  |  |
|  |  |  |  |  |  | (4.825) | (3.902) |  |  |
| Single-parent allowance |  |  |  |  |  |  |  | 6.024 | -3.318 |
|  |  |  |  |  |  |  |  | (3.848) | (3.099) |
| Constant | -7.987 | 20.055\*\*\* | -4.751 | 17.441\*\*\* | -11.543 | 16.577\*\*\* | -8.114 | 14.304\*\*\* | -10.848 |
|  | (6.645) | (2.728) | (6.545) | (2.291) | (6.845) | (1.693) | (6.650) | (1.493) | (7.075) |
| R-squared | 0.351 | 0.148 | 0.486 | 0.011 | 0.476 | 0.002 | 0.358 | 0.089 | 0.366 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |

*Standard errors in parantheses*

\* *p* < 0.05, \*\* *p* < 0.01, \*\*\* *p* < 0.001

Table A 2: Linear regression on Theil index percentage change (family tax benefits): Married vs. others

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Model (1) | Model (2) | Model (3) | Model (4) | Model (5) | Model (6) | Model (7) | Model (8) | Model (9) |
|  |  |  |  |  |  |  |  |  |  |
| Level | 0.870\*\* |  | 1.030 |  | 1.960\*\* |  | 0.980 |  | 1.303 |
|  | (0.279) |  | (0.599) |  | (0.607) |  | (0.687) |  | (0.977) |
| Suits index | 0.377\*\* |  | 0.364 |  | 0.659 |  | 0.335 |  | 0.451 |
|  | (0.134) |  | (0.731) |  | (0.661) |  | (0.702) |  | (0.823) |
| Joint filing |  | -14.546 | -14.072 |  |  |  |  |  |  |
|  |  | (11.454) | (12.446) |  |  |  |  |  |  |
| Income splitting |  |  |  | -29.879\* | -43.175\*\* |  |  |  |  |
|  |  |  |  | (14.754) | (16.198) |  |  |  |  |
| Dependent spouse relief |  |  |  |  |  | 8.291 | 4.945 |  |  |
|  |  |  |  |  |  | (11.654) | (12.323) |  |  |
| Single-parent allowance |  |  |  |  |  |  |  | 7.037 | -5.365 |
|  |  |  |  |  |  |  |  | (11.900) | (17.694) |
| Constant | -7.987 | 27.480\*\*\* | -1.073 | 27.637\*\*\* | -23.223 | 18.898\*\* | -6.809 | 18.612\*\*\* | -11.767 |
|  | (6.645) | (5.025) | (21.448) | (5.195) | (20.487) | (6.108) | (21.440) | (3.213) | (29.073) |
| R-squared | 0.351 | 0.060 | 0.124 | 0.170 | 0.371 | 0.018 | 0.074 | 0.014 | 0.072 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |

*Standard errors in parantheses*

\* *p* < 0.05, \*\* *p* < 0.01, \*\*\* *p* < 0.001



Figure A 2: Linear regression coefficients of separate tax characteristics



Figure A 3: Linear regression coefficients of separate tax characteristics



Figure A 4: Linear regression coefficients of separate tax characteristics (married vs. others)



Figure A 5: Linear regression on Theil index percentage change (Tax structure)



Figure A 6: Linear regression coefficients of separate tax characteristics



Figure A 7: Linear regression coefficients of separate tax characteristics (married vs. others)



Figure A 8: Linear regression coefficients of separate tax characteristics (vertical inequality)



Figure A 9: Linear regression coefficients of separate tax characteristics (Jackknife standard errors)



Figure A 10: Linear regression coefficients of separate tax characteristics (Jackknife standard errors)



Figure A 11: Linear regression coefficients of separate tax characteristics (married vs. others - jackknife standard errors)