READ ME

Replication material for

“Wealth tax enforcement in Sweden: Filing Requirements and Pre-Populated Returns”

**Data availability statement**

The data for this project are confidential, but may be obtained from Statistics Sweden (SCB by Swedish acronym) following a confidentiality assessment pursuant to the Public Access to Information and Secrecy Act. Researchers interested in access to the data may contact mikrodata@scb.se , also see

<https://www.scb.se/en/services/ordering-data-and-statistics/>

It takes between 1 to 6 months to from the time you are assigned a contact person to the delivery of your microdata. Most orders cost between SEK 50,000 and SEK 100,000.

**Registers and variables used:**

Statistics Sweden. 2025.*“*IoT, 1984-1999 [database]*”*, accessed 2024.

Variables used:

PERSONNR (pseudonymized)

BHMPNR (pseudonymized)

BPNRSAM (pseudonymized)

BGSAM (pseudonymized)

FORMFORS

FORMFAST

FKUBANK

FKUVP

FORMKAP

FORMOVR

FORMBOST

FORMSKU

FORMKAPT

FORMOVRT

FORMFSTT

FORMBST

FFORS

FFSTPR

FFSTBRH

FFSTPRH

FOVRH

FKAPH

FSKUKAPH

FTILLG

FTILLGH

FSKULD

FSKULDH

ASMA15

ASMA075

ASMA0

ASMAU15

ASMA17

ASMAU17

FORMSKP

BELGAR

UFASTH

UFASTJ

UFASTS

FKUPREM

Statistics Sweden. 2025.*“*Wealth (Förmögenhetsregistret), 1999 [database]*”*, accessed 2024.

FFSTEG

FFSTFR

FFSTJB

FFSTHY

FFSTIN

FFSTU

FTOMTE

FTOMTF

FKURFON

FKUAKF

FKUBFON

FKUAKTI

FKUOTC

FKUOP

FKUOVR

FFORS

FKURTA

FKUSKOP

**List of dofiles**

The master-dofile runs all data-building and analysis-files. The variable names in the dofiles correspond to the naming from the delivery of data from SCB.

Here is a description of each do-file:

*A1\_build.do*

This do-file creates a panel of tax filing households over the years 1991-1999. It is important to have the identifier for each individual as well as the identifier of the joint filer in order to create a household-identifier, in case that is not provided directly from SCB.

We sum all the taxable assets, third-party reported assets and taxable liabilities to the household level. Monetary values are reported in 100 SEK for the years 1991-1993.

*A2\_build\_early.do*

This do-file creates a panel of tax filing households over the years 1984-1989, per above.

*Fig\_1a2a2b3a.do*

This do-file takes the output from A1\_build.do and produces figures 1a, 2a, 2b and 3a.

*Fig\_1b3b.do*

This do-file takes the output from A1\_build.do and produces figures 1b and 3b. \

*Fig\_4.do*

This do-file takes the output from A2\_build\_early.do and produces figure 4, all panels.

*AFig\_1.do*

This do-file takes as input rawdata from the wealth register and from IoT – both sources are taken for 1999 – and produces Appendix figure 1.

*AFig\_2.do*

This do-file takes the output from A1\_build.do and produces Appendix figure 2.

*AFig\_3.do*

This do-file takes the output from A1\_build.do and produces Appendix figure 3.

**Software requirements**

Stata 16

Packages: *gtools (https://gtools.readthedocs.io/en/latest/)*