

Disclosure Statement (Clemens Fuest)

“Do Higher Corporate Taxes Reduce Wages? Micro Evidence from Germany”

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The author declares that he has no relevant or material financial interests that relate to the research described in this paper.

The data used in this research are based on administrative data from German social security records. To be precise, our analysis is based on linked employer-employee data (LIAB) provided by the Institute of Employment Research (IAB) in Germany. This dataset can be accessed by any researcher only after a successful application with the research data center of the IAB (FDZ). It cannot be made publicly available. Access to the data is via remote access. This means that researchers develop programs in Stata which they can upload in the online Job Submission Application (JoSuA). The results are available in JoSuA after verification of compliance with German data protection legislation by the FDZ.

For further information, see:

<http://fdz.iab.de/en/Integrated Establishment and Individual Data/LIAB/Data Access.aspx>

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