

Sources_N_Variables.txt

Variable	Description
Steuerjahr	Tax Year
Durchschn_alleinstehend	Top earners' average income tax rate
ProzentVorstand	Percentage of former executive board members
Prozent_AR	Percentage of former supervisory board members
ESTletzte BT	"Top earners' average income tax rate of the year after the beginning of the last legislative period"
SupportRegdurchBT	German Bundestag's support of the German Federal Government
DummySupport	(Above-) Average German Bundestag's Support of the German Federal Government (Dummy=1)
Durchschn_AlterbeiAmtsantritt	Average age at the time of decision in the German Federal Government
AnteilFrauen	Proportion of women in the German Federal Government
Anteilelit,,rerHintergrund	Percentage with an elitist family background
AnteilStudienabschluss	Percentage with an academic degree
CDU_CSU_FDP_SPD_Linke	Difference between centre-right (CDU/CSU & FDP) and centre-left (SPD & Linke) mandates in the German Bundestag

N=55

Sources:

The top earners' average income tax rates were collected from <https://www.abgabenrechner.de/ekst/>

Individual data was collected from the Munzinger Archive (www.munzinger.de) and the official homepages of e.g. the German Federal Government and parties (CDU, CSU, FDP, SPD and LINKE)