

Variable name	Definition	Source	Documentation
rev_share	SCG revenue as a share of total revenue	OECD Fiscal Decentralisation database	http://www.oecd.org/tax/federalism/fiscal-decentralisation-database.htm
tax_share	SCG tax revenue as a share of total tax revenue	OECD Fiscal Decentralisation database	http://stats.oecd.org/Index.aspx
exp_share	SCG expenditure as a share of total expenditure (consolidated across levels of government)	OECD Fiscal Decentralisation database	http://www.oecd.org/tax/federalism/fiscal-decentralisation-database.htm
i_tax_aut	Tax autonomy, interpolated	OECD Fiscal Decentralisation database	http://www.oecd.org/tax/federalism/fiscal-decentralisation-database.htm
educ_ratio	Share of SCG spending on education of total education spending (consolidated across levels of government)	OECD SNA	http://stats.oecd.org/Index.aspx
soc_prot_ratio	Share of SCG spending on social protection of total SP spending (consolidated across levels of government)	OECD SNA	http://stats.oecd.org/Index.aspx
health_ratio	Subcentral share on health spending (COFOG) (consolidated across levels of government)	OECD SNA	http://stats.oecd.org/Index.aspx
eco_ratio	Subcentral share on economic affairs spending (COFOG) (consolidated across levels of government)	OECD SNA	http://stats.oecd.org/Index.aspx
inc_tax_ratio	Subcentral share on income tax revenues	OECD Tax Revenue Database	https://data.oecd.org/tax/tax-revenue.htm
prop_tax_ratio	Share of property tax revenue in total tax revenue	OECD Tax Revenue Database	https://data.oecd.org/tax/tax-revenue.htm
wgi_effective	Effectiveness	World Bank governance indicator	http://info.worldbank.org/governance/wgi/#home
trade	Trade openness (exports+ imports divided by GDP)	OECD ADB	http://stats.oecd.org/Index.aspx
urb	Share of urban population (%)	OECD Regional Database	http://www.oecd.org/cfe/regional-policy/regionalstatisticsandindicators.htm
union_density	Union density	OECD labour statistics	http://www.oecd.org/std/labour-stats/
emp_prot_regular	emp_prot_regular	OECD labour statistics	http://www.oecd.org/std/labour-stats/
h	Human capital from Economic Outlook	OECD ADB	http://stats.oecd.org/Index.aspx
unemp	Unemployment rate	OECD labour statistics	http://www.oecd.org/std/labour-stats/

kakwani_tax Kakwani index taxes calculated from OECD income distribution database <http://www.oecd.org/social/income-distribution-database.htm>

pers_tax_pcgdp Revenue from personal taxes in % of GDP (sum of ind_inc_tax_pcgdp emp_contrib_pcgdp selfemp_contrib_pcgdp and improptax_pcgdp) OECD Revenue Statistics
<https://data.oecd.org/tax/tax-revenue.htm>

gg_soc_benef_curr_pc General government expenditure on social cash benefits in % of GDP OECD SNA <http://stats.oecd.org/Index.aspx>

trans_totalvimb_corr_pcgdp Total transfer exp incl. horizontal equalisation minus vertical imbalance times SCG cash benefits, % GDP calculated from OECD SNA <http://stats.oecd.org/Index.aspx>

p90p10 P90P10 percentile ratio, disposable income OECD income distribution database <http://www.oecd.org/social/income-distribution-database.htm>

p90p50 P90P50 percentile ratio, disposable income OECD income distribution database <http://www.oecd.org/social/income-distribution-database.htm>

p80p50 P80P50 percentile ratio, disposable income OECD income distribution database <http://www.oecd.org/social/income-distribution-database.htm>

p70p50 P70P50 percentile ratio, disposable income OECD income distribution database <http://www.oecd.org/social/income-distribution-database.htm>

p60p50 P60P50 percentile ratio, disposable income OECD income distribution database <http://www.oecd.org/social/income-distribution-database.htm>

p50p40 P50P40 percentile ratio, disposable income OECD income distribution database <http://www.oecd.org/social/income-distribution-database.htm>

p50p30 P50P30 percentile ratio, disposable income OECD income distribution database <http://www.oecd.org/social/income-distribution-database.htm>

p50p20 P50P20 percentile ratio, disposable income OECD income distribution database <http://www.oecd.org/social/income-distribution-database.htm>

p50p10 P50P10 percentile ratio, disposable income OECD income distribution database <http://www.oecd.org/social/income-distribution-database.htm>

gini_disp_yearly Gini of disposable income (exact years), total population OECD income distribution database
<http://www.oecd.org/social/income-distribution-database.htm>

gini_before_yearly Gini before taxes and transfers (exact years), total population OECD income distribution database
<http://www.oecd.org/social/income-distribution-database.htm>