

## The Effect of 1999 Agricultural Tax Reform on Chinese Farmers' Net Income Growth

Tai Qiuqing

### Data Description:

This dataset includes county level data from Anhui, Fujian, Hebei, Hunan, Jiangsu and Shandong provinces from 1999 to 2003. Data on annual farmers' income, fiscal revenue and expenditure, grain output, and designation as coastal and mountainous counties were collected from Chinese county statistical yearbooks. GDP per capita in 1998 and 1999 were collected from provincial statistical yearbooks. Within the 501 counties that are included in the sample, 4 counties began reform in 1999, 69 in 2000, 63 in 2001, 310 in 2002 and 55 in 2003. The dependent variable, growth rate of farmers' net income, was calculated from farmers' net income per capita (collected from provincial statistical yearbooks) from 1998 to 2003. As the key independent variable, tax reform was treated as a dummy, with counties that had adopted the reform labeled one. It is worth noting that the name list of the counties that will experience tax reform is announced at the beginning of every year, but data of farmers' income is collected at the end of the year. Thus it is assumed that the effect of the reform could be reflected in the same year. The following variables are included:

variable name	storage type	display format	value label	variable label
year	int	%8.0g		Year (1999-2003)
pid	byte	%8.0g		Unique Provincial ID
cid	int	%8.0g		County ID per province
id	int	%8.0g		Unique ID for every county
farinc99	float	%9.0g		farmer's income in 1999 (yuan)
gdp98	float	%9.0g		gdp per capita of the county in 1998 (yuan)
grain	long	%12.0g		grain output of the county (ton)
policy	byte	%8.0g		coded 1 if county had tax reform in that year
coast	byte	%8.0g		coded 1 if county is along the coast line
mount	byte	%8.0g		coded 1 if county is a mountainous county
distance	float	%9.0g		distance from the county to provincial ctr (in centimeters, measured on map)
fisrev	long	%12.0g		fiscal revenue of the county (10000 yuan)
fisexp	long	%12.0g		fiscal expenditure of the county (10000 yuan)
fisexp98	long	%12.0g		baseline fiscal expenditure (in 1998) (10000 yuan)
admin98	int	%8.0g		baseline administrative expenditure (10000 yuan)
urinc	float	%9.0g		urban income of the county (yuan)
wageinc	float	%9.0g		% of farmers' income increase (dependent var)
y00	float	%9.0g		Year Dummy, 2000
y01	float	%9.0g		Year Dummy, 2001
y02	float	%9.0g		Year Dummy, 2002
y03	float	%9.0g		Year Dummy, 2003
remote	float	%9.0g		coded 1 if county's distance to provincial center > median
admin	float	%9.0g		coded 1 if county's administrative expenditure over total fiscal expenditure > me
bigfis	float	%9.0g		coded 1 if county's fiscal expenditure over fiscal revenue > median
adpercent	float	%9.0g		% of fiscal revenue over fiscal income
province	str8	%9s		Province Name