

Appendix

Appendix A: Descriptive statistics for dependent and independent variables

Variable	Number of observations	Mean	St. Dev.	Min	Max
Average Effective Tax Rate	145	15.74	6.95	4.34	34.61
Credit-Consumption Nexus	141	36.53	5.34	23.26	47.83
Social Transfers	150	13.25	3.66	4.10	21.57
Left Cabinet	150	33.43	31.51	0	100
Corporatism	150	0.07	0.70	-1.14	1.45
Capital Openness	144	0.79	0.27	0	1
Deficit	143	-2.80	3.30	-13.41	4.77
Veto Points	150	2.23	2.11	0	7
EU Member	152	0.53	0.49	0	1
Growth GDP/capita	152	2.01	1.50	-1.56	8.71

Appendix B: Robustness Checks for regression results

In this appendix, we report the results of robustness checks not presented in the main text. In a first set of regressions, we test whether the results from our main specifications change when we use specifications in levels instead of first differences.

Table B1: Regression results for different operationalizations of the growth model, levels, ldv

	(1) Growth Model	(2) Consumption C~n	(3) Household Cons	(4) Net Exports
AETR, lagged	0.565*** (0.057)	0.579*** (0.057)	0.569*** (0.073)	0.604*** (0.065)
Consumptionness	-0.155*** (0.047)			
Left Cabinet	0.003 (0.002)	0.003 (0.002)	0.005* (0.002)	0.004+ (0.002)
Corporatism	-1.112** (0.422)	-1.110** (0.390)	-1.599*** (0.346)	-1.440*** (0.302)
Left Gov x Corpora~m	0.005* (0.002)	0.005* (0.002)	0.008** (0.003)	0.008** (0.003)
Capital Openness	0.387 (0.526)	0.532 (0.476)	0.106 (0.561)	0.617 (0.504)
Public Debt	-0.005 (0.033)	-0.007 (0.032)	-0.026 (0.026)	-0.023 (0.026)
Veto Points	0.703** (0.270)	0.630* (0.259)	0.476* (0.188)	0.471* (0.199)
EU Membership	0.421 (0.391)	0.404 (0.414)	0.345 (0.355)	0.519 (0.435)
Growth	0.013 (0.066)	-0.011 (0.063)	0.006 (0.092)	-0.003 (0.082)
Social Spending	-0.108 (0.072)	-0.127+ (0.072)	-0.003 (0.081)	-0.058 (0.066)
Consumption+Constr~n		-0.138*** (0.040)		
Household Consumpt~n			-0.138** (0.053)	
Net Exports				0.063* (0.030)
Constant	3.593 (2.264)	3.846* (1.956)	4.953 (3.270)	-3.491* (1.502)
N	117	117	120	120
r2	0.987	0.987	0.987	0.986

All models contain time- and country-fixed effects, panel-corrected standard errors in parentheses
+ p<0.10, * p<0.05, ** p<0.01, *** p<0.001

Table B1 reports a regression in levels that follows Beck and Katz (1995) in adding a lagged dependent variable to control for potential autocorrelation. Table B2 also uses levels but does not include a lagged dependent variable. Instead, we include lags for all independent variables in a very rough attempt to control for potential endogeneity. The results are very similar for both specifications. The ldv-

specification finds strong effects for the narrow and the expansive growth-model specification as well as for the share of household consumption. Results are very similar in the fixed-effect specification, although significance levels are clearly weaker. The main difference between the two specifications, however, is that we find a significant effect but not for net exports in the ldv-specification but no such effect in the lagged-levels specification.

Table B2: Regression results for different operationalizations of the growth model, lagged levels

	(1) Growth Model	(2) Consumption C~n	(3) Household Cons	(4) Net Exports
Consumptionness	-0.278 (0.165)			
Left Cabinet	-0.001 (0.008)	-0.002 (0.008)	0.004 (0.007)	-0.001 (0.007)
Corporatism	-0.321 (1.150)	-0.365 (1.152)	-1.044 (1.124)	-0.148 (1.245)
Left Gov x Corpora~m	0.009 (0.011)	0.007 (0.011)	0.014 (0.011)	0.014 (0.011)
Capital Openness	0.914 (1.294)	1.046 (1.253)	0.332 (1.239)	1.126 (1.289)
Public Debt	0.014 (0.064)	0.013 (0.069)	0.032 (0.057)	-0.004 (0.056)
Veto Points	0.500 (0.507)	0.458 (0.459)	0.235 (0.494)	0.122 (0.457)
EU Membership	1.504 (1.090)	1.514 (1.155)	1.534 (1.296)	2.281+ (1.251)
Growth	-0.049 (0.216)	-0.058 (0.205)	-0.083 (0.176)	-0.049 (0.193)
Social Spending	-0.080 (0.100)	-0.115 (0.112)	0.028 (0.130)	-0.014 (0.130)
Consumption+Constr~n		-0.267 (0.174)		
Household Consumpt~n			-0.254+ (0.124)	
Net Exports				0.061 (0.091)
Constant	14.243+ (7.270)	15.183 (8.959)	17.375* (7.177)	2.945 (3.841)
N	116	116	121	121
r2	0.975	0.975	0.974	0.971

All models contain time- and country-fixed effects, country-clustered standard errors in parentheses + p<0.10, * p<0.05, ** p<0.01, *** p<0.001

In addition to these specifications in levels, we also test whether our results change when we use specifications with annual data instead of multiyear data. Table B3 reports the results of a regression in annual differences for our four different operationalizations of the growth model. Here, we find (weakly) significant effects for the narrow definition of the credit-consumption nexus and for the share of

household consumption. By contrast, there is no effect for the broad definition of the credit-consumption nexus or the strength of the export sector.

Table B3: Regression results for annual data, first differences

	(1) Growth Model	(2) Consumption C-n	(3) Household Cons	(4) Net Exports
Consumptionness	-0.106+ (0.055)			
Left Cabinet	0.000 (0.001)	0.000 (0.001)	0.000 (0.001)	0.000 (0.001)
Corporatism	0.042 (0.269)	-0.036 (0.281)	0.051 (0.277)	0.008 (0.282)
Left Gov x Corpora~m	0.004 (0.003)	0.005 (0.003)	0.004+ (0.002)	0.005+ (0.002)
Capital Openness	-0.169 (0.568)	-0.181 (0.599)	-0.206 (0.512)	-0.255 (0.550)
Public Debt	-0.006 (0.010)	-0.007 (0.011)	-0.005 (0.010)	-0.007 (0.010)
Veto Points	0.230* (0.088)	0.224* (0.093)	0.191* (0.074)	0.215* (0.085)
EU Membership	1.799 (1.043)	1.827 (1.074)	1.708+ (0.891)	1.786+ (0.953)
Growth	-0.028 (0.049)	-0.032 (0.048)	-0.057 (0.045)	-0.020 (0.046)
Social Spending	-0.250** (0.074)	-0.257** (0.074)	-0.201* (0.083)	-0.227* (0.085)
Consumption+Constr~n		0.015 (0.062)		
Household Consumpt~n			-0.201** (0.064)	
Net Exports				0.051 (0.036)
Constant	-0.543+ (0.278)	-0.590* (0.275)	-0.568* (0.237)	-0.589* (0.215)
N	606	606	642	642
r2	0.274	0.270	0.290	0.266

All models contain time- and country-fixed effects, country-clustered standard errors in parentheses
+ p<0.10, * p<0.05, ** p<0.01, *** p<0.001

Table B4 uses annual levels instead of first differences and adds a lagged dependent variable. Here, the results are substantially stronger than in the specification in differences. We find strong and significant effects for all three measures of the strength of the consumption sectors and even a weakly significant effect for the role of net exports.

Table B4: Regression results for annual data, levels, ldy

	(1) Growth Model	(2) Consumption C-n	(3) Household Cons	(4) Net Exports
AETR, lagged	0.755*** (0.022)	0.762*** (0.022)	0.758*** (0.024)	0.771*** (0.022)
Consumptionness	-0.067** (0.024)			
Left Cabinet	0.001 (0.001)	0.001 (0.001)	0.001+ (0.001)	0.001 (0.001)
Corporatism	-0.105 (0.120)	-0.098 (0.122)	-0.242* (0.110)	-0.199+ (0.115)
Left Gov x Corpora~m	0.002 (0.001)	0.002 (0.001)	0.002* (0.001)	0.002* (0.001)
Capital Openness	0.440** (0.158)	0.481** (0.156)	0.327* (0.143)	0.462** (0.145)
Public Debt	-0.026*** (0.007)	-0.026*** (0.007)	-0.029*** (0.007)	-0.029*** (0.007)
Veto Points	0.096 (0.069)	0.073 (0.065)	0.048 (0.064)	0.048 (0.064)
EU Membership	0.543*** (0.125)	0.541*** (0.129)	0.578*** (0.139)	0.627*** (0.145)
Growth	0.001 (0.018)	-0.003 (0.018)	-0.007 (0.018)	-0.004 (0.018)
Social Spending	-0.027 (0.017)	-0.034+ (0.018)	0.005 (0.017)	-0.011 (0.015)
Consumption+Constr~n		-0.057** (0.021)		
Household Consumpt~n			-0.043** (0.016)	
Net Exports				0.020+ (0.011)
Constant	2.938* (1.197)	2.787* (1.232)	2.188* (0.955)	-0.424 (0.523)
N	624	624	660	660
r2	0.987	0.987	0.987	0.987

All models contain time- and country-fixed effects, panel-corrected standard errors in parentheses
+ p<0.10, * p<0.05, ** p<0.01, *** p<0.001

These results are also confirmed by Table B5, which is again in levels, but uses lagged independent variables instead of a lagged dependent variable. Here, we find almost identical results. In fact, the effect of net exports becomes even stronger.

Finally, we also replicated the specification with historical averages for our different operationalizations of the growth model. Results are reported in Table B6. Here, we again find strong and consistent negative effects for our three measurements of the strength of the credit-consumption nexus. There is no significant effect for the export sector though.

Table B5: Regression results for annual data, levels, lagged independent variables

	(1) Growth Model	(2) Consumption C~n	(3) Household Cons	(4) Net Exports
Consumptionness	-0.310* (0.138)			
Left Cabinet	0.001 (0.003)	0.000 (0.003)	0.003 (0.003)	0.000 (0.003)
Corporatism	-0.556 (0.371)	-0.466 (0.353)	-0.864+ (0.452)	-0.484 (0.426)
Left Gov x Corpora~m	0.004 (0.007)	0.005 (0.007)	0.008 (0.007)	0.009 (0.007)
Capital Openness	2.157+ (1.099)	2.463* (1.130)	1.715 (1.165)	2.687* (1.197)
Veto Points	0.488 (0.334)	0.352 (0.335)	0.156 (0.371)	0.140 (0.324)
EU Membership	1.645+ (0.906)	1.749+ (0.961)	1.504 (0.974)	2.019+ (1.018)
Growth	0.036 (0.036)	0.024 (0.039)	0.036 (0.046)	0.056 (0.044)
Social Spending	-0.055 (0.087)	-0.079 (0.079)	0.110 (0.104)	0.019 (0.088)
Consumption+Constr~n		-0.228+ (0.128)		
Household Consumpt~n			-0.242** (0.067)	
Net Exports				0.090* (0.043)
Constant	13.295+ (7.053)	11.173 (7.714)	13.787** (4.770)	-0.554 (2.356)
N	616	616	647	647
r2	0.964	0.963	0.962	0.959

All models contain time- and country-fixed effects, country-clustered standard errors in parentheses
+ p<0.10, * p<0.05, ** p<0.01, *** p<0.001

Table B6: Regression results for historical averages of independent variables

	(1) Growth Model	(2) Consumption Con~n	(3) Household Cons	(4) Net Exports
Consumptionness	-0.967* (0.390)			
Left Cabinet	-0.012 (0.065)	-0.003 (0.060)	0.005 (0.068)	0.011 (0.081)
Corporatism	5.562 (3.932)	5.921 (3.520)	6.401 (4.008)	6.884 (4.618)
Left Cabinet x Corporat~m	-0.123 (0.087)	-0.123 (0.079)	-0.134 (0.091)	-0.105 (0.103)
Social Transfers	0.719 (0.534)	0.520 (0.488)	0.500 (0.559)	0.634 (0.625)
Consumption+Construction		-1.168** (0.368)		
Household Consumption			-0.629* (0.287)	
Net Exports				0.424 (0.423)
Constant	44.678* (16.385)	61.863** (18.121)	44.961* (18.327)	7.487 (8.704)
N	19	19	19	19
r2	0.690	0.743	0.667	0.576

Standard errors in parentheses
+ p<0.10, * p<0.05, ** p<0.01

Appendix C: Sources for classification of actors in the case studies

In this appendix, we detail which sources we consulted to determine the position of the crucial actors in our case studies of Germany and the US. This concerns the coding of the German actors in Figure 3, as well as the American actors in Figure 4 of the paper.

Sources for classification of actors in the German case, Figure 3

Our main source for the classification of the position of German trade unions and industry associations are their statements in parliamentary hearings or interviews and their press releases in which they commented on the tax reform. However, not all relevant actors testified in parliament or released statements to the press. Therefore, we also relied on press coverage of the reform debate.

Specifically, we searched the archive of the Frankfurter Allgemeine Zeitung in the years 2005 and 2006 using different searches in which we combined the term “Mehrwertsteuer” with the following list of terms and names: *Verband, Gewerkschaft, BAVC, BDA, BDI, BGA, Dehoga, DIHK, Gesamtmetall, HDE, ZDH, DGB, IG, and Verdi*. Based on these searches, we identified a total of 34 articles that reported a substantive position taken by one or more of these actors. The specific sources of the classification of the individual actors are cited in the following table

<u>Business Association</u>	<u>Sources</u>
BDA	Bundesvereinigung der Arbeitgeberverbände, 2006 FAZ 11/12/2005 Hundt, 2005 WELT 06/29/05
BDI	Press Release, 07/11/2005 FAZ 07/12/2005; FAZ 07/16/2005 FAZ 07/20/2005; FAZ 09/12/2005 FAZ 02/08/2006
BAVC	Sueddeutsche Zeitung 11/07/2005
Dehoga	Press Release, 05/18/2006 Press Release, 11/11/2005

DIHK	Press Release, 05/18/2006 FAZ 10/11/2005; FAZ 10/19/2005 FAZ 04/27/2006; FAZ 08/25/2006 FAZ 10/19/2006
Gesamtmetall	Kannegiesser 2006
HDE	Deutscher Bundestag 2006 FAZ 05/30/2005; FAZ 07/04/2005 FAZ 07/08/2005; FAZ 07/14/2005 FAZ 09/29/2005; FAZ 11/07/2005 FAZ 11/12/2005; FAZ 12/29/2006 Press Release, 05/18/2006
ZDH	Deutscher Bundestag 2006 FAZ 06/15/2005; FAZ 07/04/2005 FAZ 07/12/2005; FAZ 09/21/2005 FAZ 10/11/2005; FAZ 11/07/2005 FAZ 01/18/2006 Press Release, 05/18/2006 Press Release, 11/10/2005 Press Release, 11/14/2005
<u>Trade Union</u>	<u>Sources</u>
DGB	FAZ 08/01/2005; FAZ 10/11/2005 FAZ 10/28/2005; FAZ 11/17/2005 FAZ 11/22/2005; FAZ 08/16/2006 Press Release, 11/10/2005
IG BAU	FAZ 11/12/2005 Press Release, 11/10/2005
IG BCE	FAZ 11/21/2005 Handelsblatt 05/14/2006 Press Release, 11/14/2005
IG Metall	FAZ 11/03/2005; FAZ 11/12/2005 FAZ 11/22/2005; FAZ 12/02/2005; FAZ 12/13/2005 Press Release, 11/15/2005
Verdi	FAZ 11/12/2005 Wirtschaftspolitische Informationen 1/2005

Sources for classification of actors in the U.S. case, Figure 4

The classification of American actors is somewhat more difficult than the classification of German actors, because there is no single legislative process in which all relevant actors made clearly identifiable statements.

Using Lexis Nexis, we also searched the archive of the New York Times in the years 1980 to 2016. Again, we used different searches in which we combined the term “Value Added Tax” with the following list of terms and names: *manufacturing, unions, exports, afl cio, business roundtable, steelworkers, retail, association, labor, capital*. Based on these searches, we identified a total of 17 articles that reported a substantive position taken by one or more organized interest group. The specific sources of the classification of the individual actors are cited in the following table.

<u>Business</u>	<u>Sources</u>
National Association of Manufacturers	Jasinowski&Bartel 1993 New York Times 01/21/1991 New York Times 04/15/1993
Council for Capital Formation	Wilber/Thorning 2013 New York Times 10/29/1980 New York Times 09/05/1986 New York Times 02/07/1988 New York Times 10/16/1988 New York Times 11/05/1991
Export Oriented Companies	Committee on Ways and Means, 2011 National Academy of Engineering, 1986 New York Times 09/11/1983 New York Times 10/10/1983 New York Times 08/11/1984 New York Times 05/25/1988 New York Times 03/06/2010 New York Times 09/10/2010
Retailers (including National Retail Foundation)	Ernst&Young 2010 National Retail Federation 2005 New York Times 04/16/1993

	New York Times 04/18/1993
	New York Times 04/19/1993
	New York Times 12/13/2016
	Sullivan 2011
	Wells/Flesher 1999
Grocery Manufacturers Association	Grocery Manufacturers Association, “A Century of Leadership”
<u>Labor</u>	<u>Sources</u>
United Steelworkers	Hindery/Gerard/Riegle 2009
Alliance for American Manufacturing	AAM Framework for Action on Tax Reform Paul 2011

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FAZ, 07/16/2005: *Massive Kritik an Mehrwertsteuer-Plänen der Union*.

FAZ, 07/20/2005: *Wirtschaft und Wissenschaft sehen Unionspläne mit Skepsis*.

FAZ, 08/01/2005: *"Die Politik ist zu weit gegangen"*.

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