

Variable	Mean	SD	Median	Min	Max
Average tax wedge personal income tax rate (avPIT)	35.45	7.56	36.35	16.11	50.79
Corporate income tax on distributed profit (CIT)	24.42	6.47	25.00	9.00	46.10
Average value added tax rate (avVAT)	13.67	3.05	14.00	4.76	20.56
Private final consumption as a % of GDP (CP_GDP)	53.26	7.92	53.38	23.65	71.06

<sup>3</sup> See, for example, Heijman and van Ophem (2005).

<sup>4</sup> See, for example, Trabandt and Uhlig (2011).

<sup>5</sup> See, for example, Lozachmeur (2006), Cataldi, Kampelmann and Rycx (2011), Prammer (2019), who analysed the productivity-wage gap by age and how the effective tax rate changes with age; Creedy et al. (2010), Crowe et al. (2022), who quantified the effects of aging population on public revenue from income and consumption taxation.

<sup>6</sup> See, for example, Akgun, Bartolini and Cournède (2017), who found a positive effect of inflation on public revenue from PIT and CIT; Kimbrough (2006), who estimated the revenue-maximising inflation rate.

<sup>7</sup> See, for example, Holter, Krueger and Stepanchuk (2019).

Variable	Mean	SD	Median	Min	Max
Government final consumption as a % of GDP (CG_GDP)	20.20	3.38	19.87	10.42	27.86
Gross capital formation as a % of GDP (ITISK_GDP)	23.14	4.78	22.60	11.89	54.43
Exports of goods and services as a % of GDP (XGS_GDP)	57.68	32.10	51.20	18.73	215.35
Imports of goods and services as a % of GDP (MGS_GDP)	54.28	26.65	48.08	22.77	182.15
Trade openness indicator (XMGS_GDP)	111.97	58.41	99.32	45.14	397.50
VA Agriculture, forestry and fishing, as a % of GDP (GDP_agriculture_sh)	2.28	1.37	2.06	0.21	8.36
VA Industry non-manufacturing, as a % of GDP (GDP_industry_nmfc_sh)	4.51	4.46	3.64	1.27	31.38
VA Manufacturing, as a % of GDP (GDP_manufacturing_sh)	16.35	5.36	15.93	5.08	37.31
VA Construction, as a % of GDP (GDP_construction_sh)	6.00	1.72	5.78	1.25	12.42
VA Distributive trade, repairs; transport; accomod., food serv., as a % of GDP (GDP_trade_sh)	20.02	3.94	19.61	8.73	32.03
VA Information and communication, as a % of GDP (GDP_ITC_sh)	4.96	1.60	4.63	2.79	18.83
VA Financial and insurance activities, as a % of GDP (GDP_financial_sh)	6.05	4.65	4.68	1.91	29.82
VA Real estate activities, as a % of GDP (GDP_real_estate_sh)	9.69	2.72	9.35	5.09	18.34
VA Prof., scientific, techn.; admin., support serv. activities, as a % of GDP (GDP_professions_sh)	9.20	2.50	8.84	4.80	16.74
VA Public admin.; compulsory s.s.; education; human health, as a % of GDP (GDP_publ_admin_sh)	18.18	2.74	18.07	9.40	25.13
Government effectiveness (gov_effectiveness)	1.31	0.53	1.36	0.13	2.35
Control of corruption (ctrl_corruption)	1.27	0.75	1.36	-0.19	2.46

Variable	Mean	SD	Median	Min	Max
Political stability and absence of violence/terrorism (pol_stability)	0.82	0.46	0.90	-1.12	1.76
Regulatory quality (reg_quality)	1.31	0.39	1.29	0.14	2.04
Rule of law (rule_law)	1.30	0.53	1.37	0.05	2.12
Voice and accountability (voice_accountability)	1.23	0.30	1.28	0.34	1.80
Average latitude (av_latitude)	50.86	7.45	50.83	31.50	65.00
Average longitude (av_longitude)	11.00	11.32	12.83	-18.00	34.75
Capital latitude (cap_latitude)	50.51	6.94	50.84	31.78	64.15
Capital longitude (cap_longitude)	11.34	11.47	13.38	-21.94	35.22
Share of population aged 15-24 (%) (pop_sh_1524)	14.58	2.36	14.39	10.37	21.10
Share of population aged 25-64 (%) (pop_sh_2564)	66.42	3.02	65.82	60.31	74.88
Share of population aged 65-69 (%) (pop_sh_6569)	6.15	0.91	6.14	4.15	8.88
Share of population aged 70-74 (%) (pop_sh_7074)	5.20	0.83	5.24	3.07	8.53
Growth of population aged 15-24, y-o-y % change (pop_g_1524)	-0.67	2.36	-0.41	-10.73	16.24
Growth of population aged 25-64, y-o-y % change (pop_g_2564)	0.34	0.98	0.30	-3.52	4.89
Growth of population aged 65-69, y-o-y % change (pop_g_6569)	1.55	3.46	1.48	-15.17	12.98
Growth of population aged 70-74, y-o-y % change (pop_g_7074)	1.50	3.85	1.18	-13.97	27.02
Consumer price index, y-o-y % change (CPI_YTYPCT)	2.07	1.97	1.85	-4.45	15.40
Progressivity indicator of the personal income tax (prog_PIT)	0.07	0.18	0.10	-0.51	0.45
Unemployment rate (%) (UNR)	7.97	4.21	7.04	1.96	27.47
General government gross financial liabilities, as a % of GDP (GGFLQ)	71.28	38.32	63.15	6.80	239.14
Output gap (GAP)	-0.20	3.52	-0.16	-11.79	18.45

Variable	Mean	SD	Median	Min	Max
Employment gap rate (%) (GAPER)	-0.10	1.33	-0.05	-5.27	4.94
Current account balance, as a % of GDP (CBGDPR)	0.43	6.09	0.78	-22.54	16.48
Employment rate (%) (ER)	45.30	4.54	45.44	32.04	55.34
GDP per capita, constant PPP USD (GDPCAP)	51,900	22,042	49,418	17,088	138,154
Education as a % of GDP (expitem1_GDP)	4.44	0.82	4.41	2.36	6.48
Health as a % of GDP (expitem2_GDP)	5.75	1.65	6.15	0.14	9.38
Other Wages and intermediate consumption as a % of GDP (expitem3_GDP)	9.74	1.89	9.50	3.79	15.41
Old-age and survivor pensions as a % of GDP (expitem4_GDP)	8.88	3.30	8.11	1.51	17.62
Sickness and disability as a % of GDP (expitem5_GDP)	2.41	0.91	2.18	0.85	5.77
Unemployment benefits as a % of GDP (expitem6_GDP)	0.98	0.75	0.75	0.05	3.72
Family and children as a % of GDP (expitem7_GDP)	1.43	0.60	1.46	0.10	3.09
Subsidies as a % of GDP (expitem8_GDP)	1.49	0.87	1.33	0.03	5.74
Investment as a % of GDP (expitem9_GDP)	3.75	1.08	3.74	1.54	7.67
Other primary expenditure as a % of GDP (expitem10_GDP)	4.49	1.90	4.20	1.21	24.55
Property income paid (including interest payments) as a % of GDP (expitem11_GDP)	2.16	1.60	1.88	0.03	12.02
Recurrent taxes on immovable property as a % of GDP (revitem6_GDP)	0.85	0.72	0.59	0.05	3.22
Other property taxes as a % of GDP (revitem7_GDP)	0.81	0.72	0.63	0.00	3.84
Sales of goods and services as a % of GDP (revitem8_GDP)	3.30	1.01	3.24	0.90	7.13
Other primary revenue as a % of GDP (revitem9_GDP)	2.58	1.52	2.22	0.45	10.47
Property income received as a % of GDP (revitem10_GDP)	0.68	1.20	0.35	0.01	12.78

Source: OECD national accounts database; OECD economic outlook database, World Bank governance indicators database; Labour force statistics database; OECD tax database.