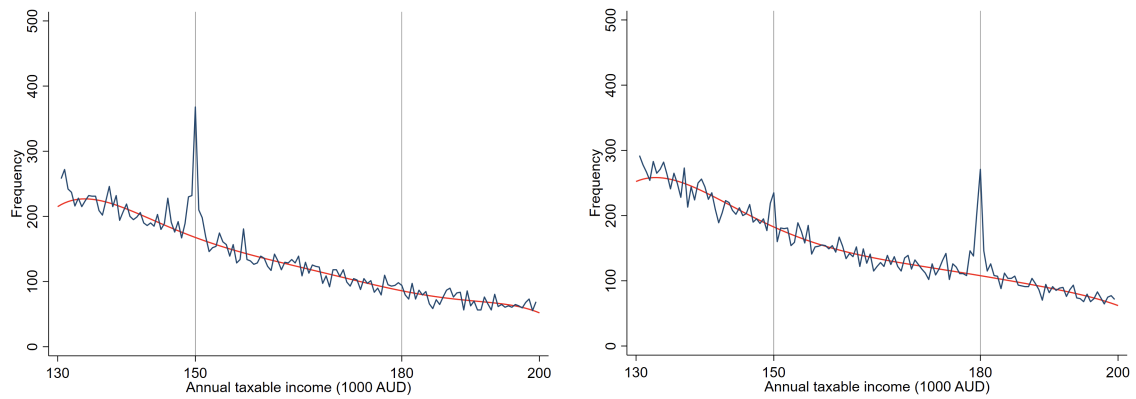
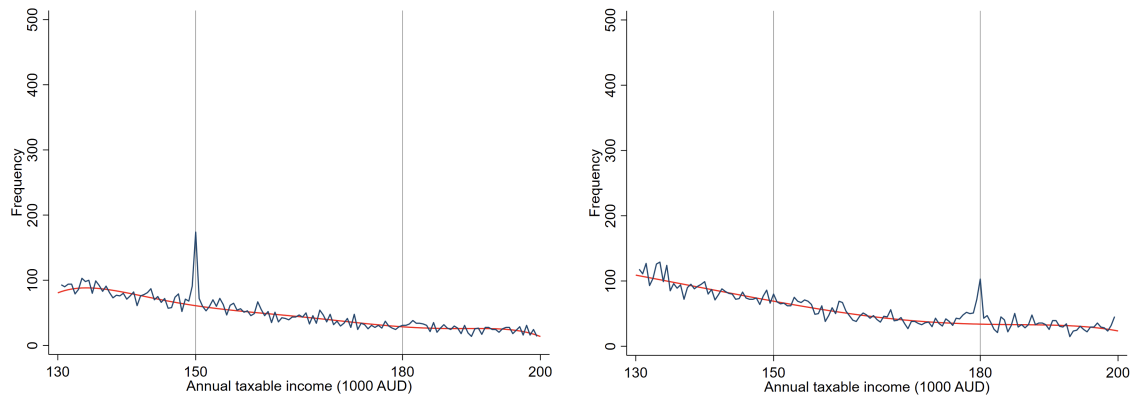


Figure B.3: Distribution of taxable income around the top kink by marital status

(a) Has spouse (before and after policy change)



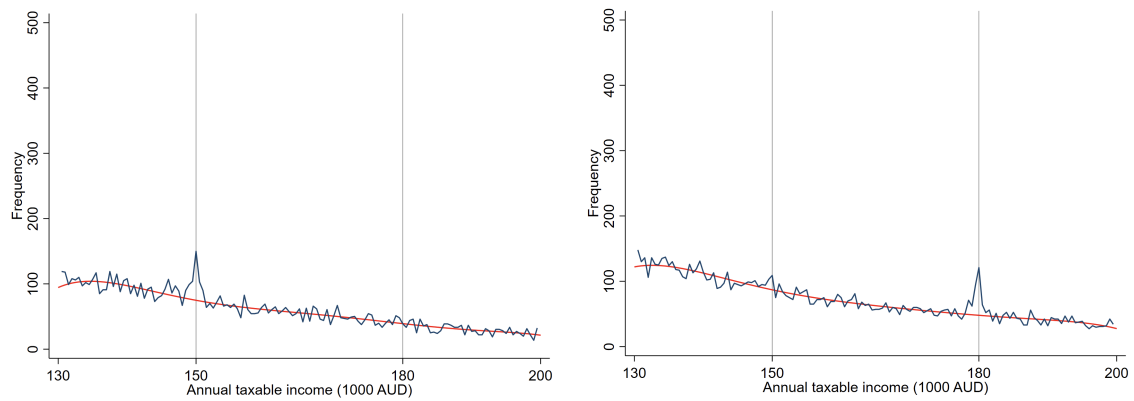
(b) Single (before and after the policy change)



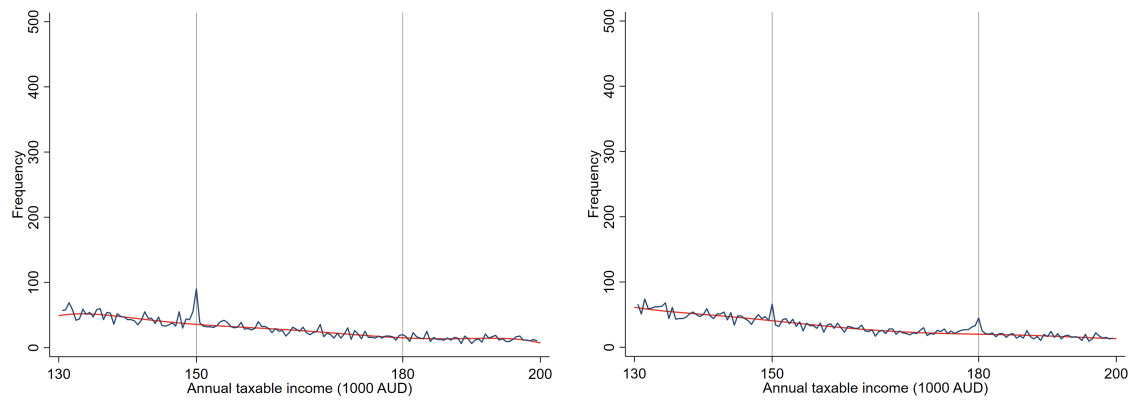
*Note:* This figure displays the distribution of taxable income within our study sample, categorized by marital status (having a spouse versus not having spouse) one year before and one year after the policy change. For further information, refer to the notes to Figure 2.

Figure B.4: Distribution of taxable income around the top kink by the number of children

(a) Has at least one child (before and after policy change)



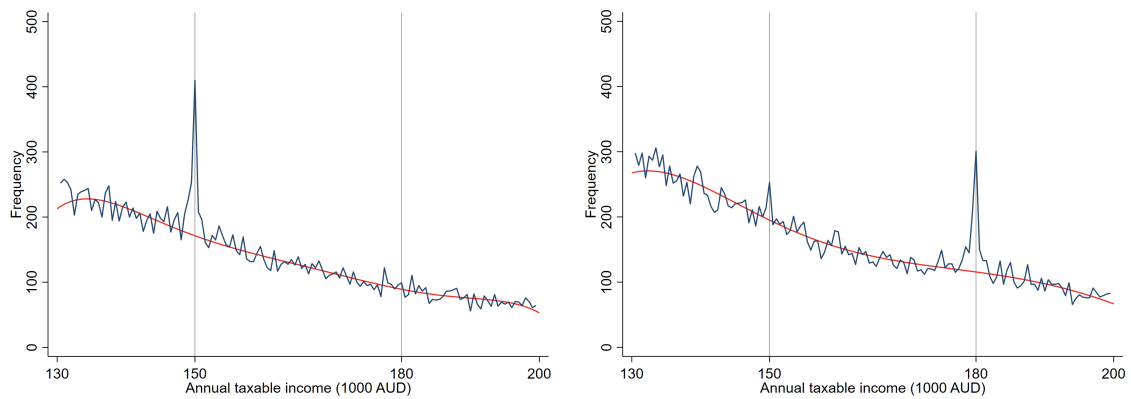
(b) No child (before and after the policy change)



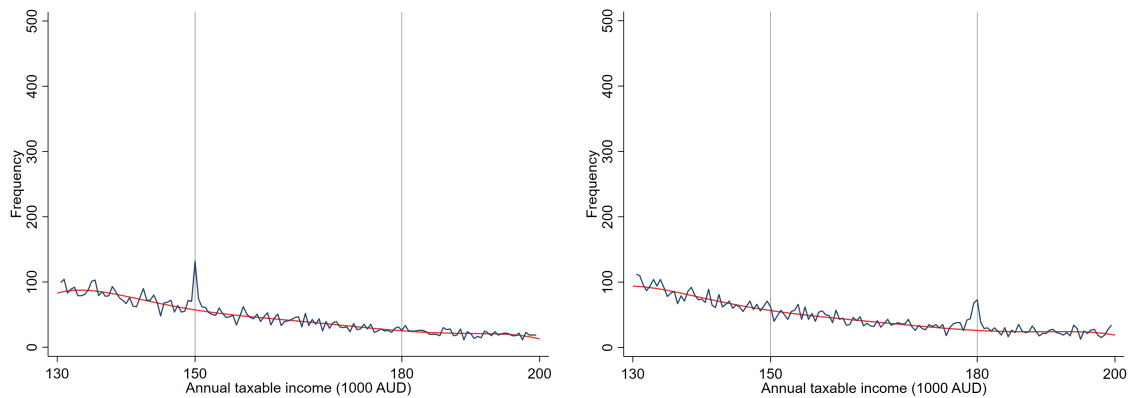
*Note:* This figure displays the distribution of taxable income within our study sample, categorized by the number of children (having at least one child versus no child) one year before and one year after the policy change. For further information, refer to the notes to Figure 2.

Figure B.5: Distribution of taxable income around the top kink by location of residence

(a) Major city (before and after policy change)



(b) No major city (before and after the policy change)



*Note:* This figure displays the distribution of taxable income within our study sample, categorized by the location of residence (residing in a major city versus no major city) one year before and one year after the policy change. For further information, refer to the notes to Figure 2.