

Online Resources — Data files

Manuscript: Does Landlord Tax Enforcement Raise Rents? Bounding the Incidence of Türkiye’s Formalization Campaign with a New-Tenant Rent Index

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Author details omitted for double-anonymous peer review; available from the submission system.

All data are compiled from public official sources: the Central Bank of the Republic of Türkiye (CBRT/TCMB, EVDS data delivery system), the Revenue Administration (GİB) taxpayer statistics archives, and TÜİK (Turkish Statistical Institute) census tenure tables. Stratum codes follow the CBRT YKKE regional classification: 13 İBBS (NUTS) level-2 regions kept individually (TR10, TR21, TR22, TR31, TR32, TR33, TR41, TR42, TR51, TR52, TR61, TR62, TR63) and six level-1 aggregates (TR7, TR8, TR9, TRA, TRB, TRC); “TR” denotes the national series.

Online Resource 1 — ESM_1.csv. CBRT Yeni Kiracı Kira Endeksi (new-tenant rent index), monthly, January 2018–June 2026, national and 19 strata, 2023 = 100. Tidy format: date (YYYY-MM), stratum, ykke_index. Source: CBRT EVDS, extracted July 2026; validated against the April 2026 statistical release.

Online Resource 2 — ESM_2.csv. CBRT Konut Fiyat Endeksi (house price index), monthly, January 2012–June 2026, national and the same 19 strata, 2023 = 100. Tidy format: date, stratum, kfe_index. Source: CBRT EVDS.

Online Resource 3 — ESM_3.csv. Stratum-level cross-section (19 rows): registered rental-income (GMSİ) taxpayers December 2022/2023/2025 (d22, d23, d25); tenant households and total households (2021 census); earthquake-zone households (eqhh); θ = tenants per registered landlord (theta_region); campaign, baseline, and excess registration growth; revealed landlords (campaign excess registrations) and revealed landlords per tenant household (revealed_per_tenant, the paper’s exposure measure f); earthquake household share; capbite_2yr = cumulative log YKKE growth July 2022–June 2024 minus $2 \cdot \ln(1.25)$ (equation 3 of the paper); eq_excluded = 1 for the four earthquake strata excluded from the headline sample.

Online Resource 4 — ESM_4.csv. Regression-ready estimation panel: 19 strata $\times$ 48 months (July 2022–June 2026), with ykke, kfe, ln_ykke, ln_kfe, exposure and cap-bite (mapped from Online Resource 3), post_jul2024 and anticipation_h1_2024 indicators, and eq_excluded flag. The preferred specification (Table 2, column 2) regresses ln_ykke on stratum and month fixed effects, standardized revealed_per_tenant $\times$ post, and standardized capbite_2yr $\times$ post, on the 15 strata with eq_excluded = 0, clustering by stratum.

Online Resource 5 — ESM_5.csv. Province-level GMSİ (rental-income) taxpayer counts, monthly, December 2022–December 2025, 81 provinces. Compiled from GİB archive tables; totals reconcile exactly with published national series; the July 2025 column is a documented source anomaly and is excluded from all analysis. This is the input from which exposure (Online Resource 3) is computed.

Online Resource 6 — ESM_6.csv. Province-level census tenure tables, 2000 (GNS) and 2021 (Census of Population and Housing): households by tenure status, including tenant (rented) households used as the exposure denominator. Source: TÜİK.

Replication code (Python, no proprietary dependencies) reproducing all tables and figures is available from the corresponding author and will be deposited alongside the published version.