

This readme file provides information on the data used in

Bossler, M., N. Gürtzgen, B. Lochner, U. Betzl, L. Feist, (forthcoming), The German minimum wage: effects on productivity, profitability, and investments, *Jahrbücher für Nationalökonomie und Statistik*.

1. Data access

The data used in this paper stem from the IAB Establishment Panel, a representative panel survey hosted by the Research Data Centre (FDZ) of the Institute for Employment Research.

A thorough documentation of the dataset can be found here:

https://fdz.iab.de/en/FDZ_Establishment_Data/IAB_Establishment_Panel/IABBP_9317.aspx

Data access can be pursued by researchers here https://fdz.iab.de/en/FDZ_Data_Access.aspx

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2. Variable list

azubi_ant	no. of apprentices per no. of employees
azubi_ausbildungsstellen	Apprenticeship offers per no. of employees, lagged
azubi_uebernahme	1 if establishment keeps (or has kept at least once) former apprentices
bargain	bargaining coverage (control variable)
collagree	1 if establishment not liable to mw due to collective agreement exemption
exemption	1 if establishment affected by mw exemption clause
idnum	establishment panel ID
inv_pk	sum of investments per no. of employees (investments as lead variable)
inv_pp	sum of expansion investments per no. of employees
lprofits1	log sales net of intermediates
lprofits1_2011(_2012/_2013/_2014)	log sales net of intermediates and labor costs balancing variable for entropy balancing

lprofits2	log sales net of intermediates
lprofits2_2011(_2012/_2013/_2014)	log sales net of intermediates and labor costs balancing variable for entropy balancing
lrev_n	log sales per no. of employees
lrev_2011(_2012/_2013/_2014)	log sales balancing variable for entropy balancing
lw	log of total wages per employees
lwagesum	log of total wages
mw_est_tb	1 if establishment is affected by mw (as measured in 2014)
placebo	1 if treated in 2014 and year=2014, 0 otherwise
t_time	time trend of mw affectedness
training_incidence	1 if establishment has offered further training
training_intensity	per capita number of further trainings, per no. of employees
training_intensity_2011 (_2012/_2013/_2014)	balancing variable for entropy balancing
treat	1 if establishment observed in or after 2015, treated in 2014
tyear2015	1 if establishment observed in 2015, treated in 2014
tyear2016	1 if establishment observed in 2016, treated in 2014
weight_trend	entropy balancing: weighted trend
workcoun_gen	works council (control variable)
year	survey year

3. Code

On the condition of access to the Establishment Panel, our empirical results (with the exception of Table 4) can be reproduced using the Stata code provided along with this file. To run the code, the directories have to be adapted in the do-file.