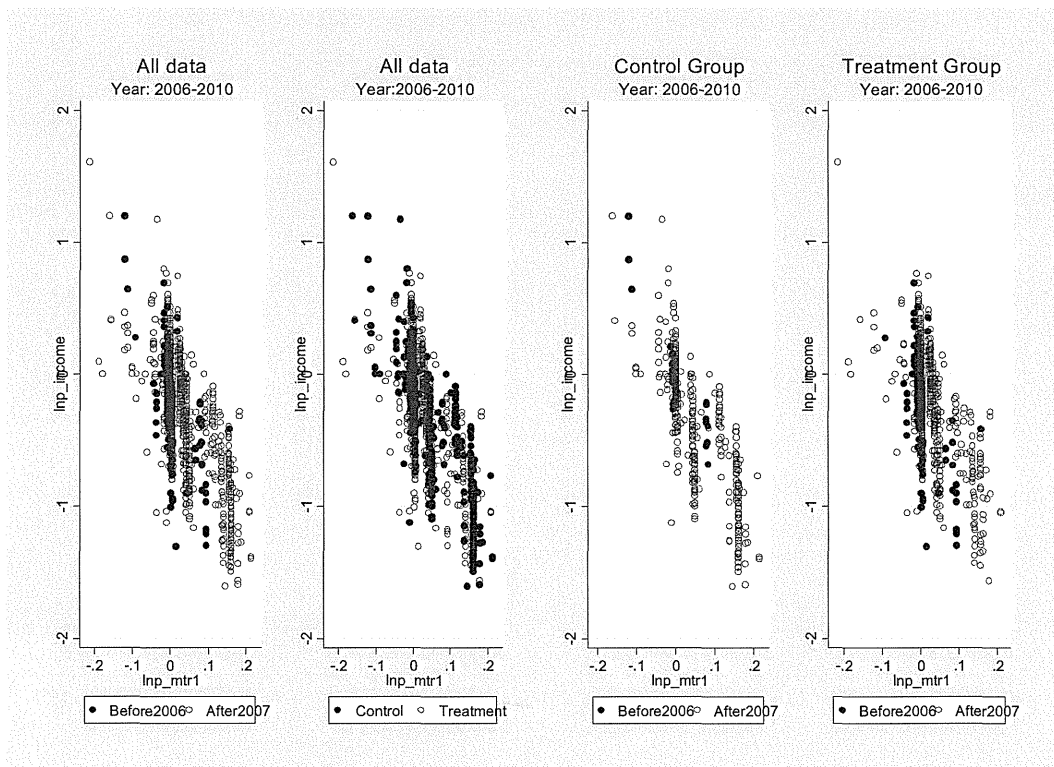
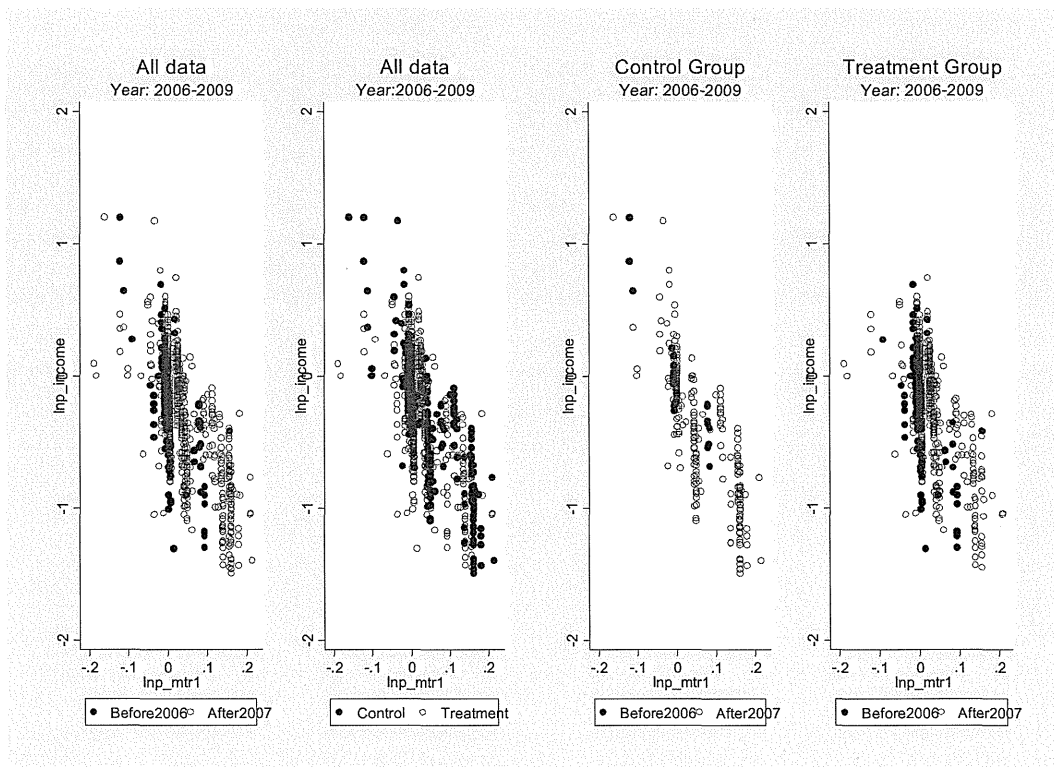


表 36 : 処置群・比較群の収入変化率・課税所得変化率と(1 - 限界実効税率)変化率の散布図 (派遣・嘱託のみ)

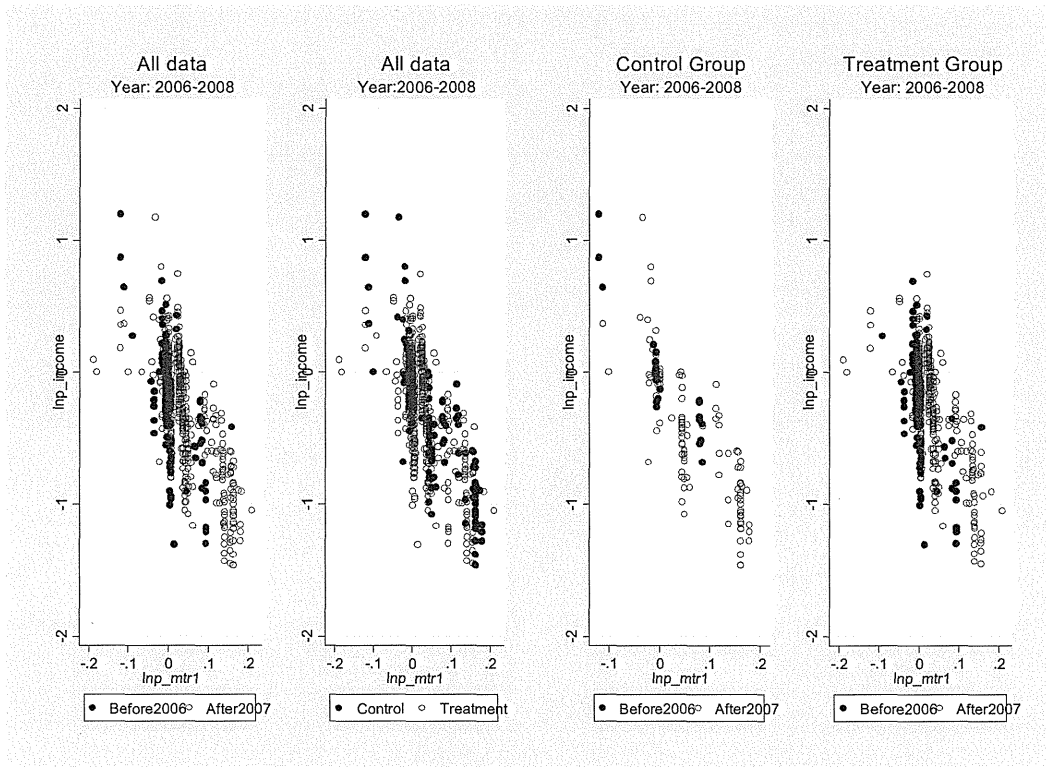
パネル A: 収入変化率 (2006-2010 年, 派遣・嘱託のみ)



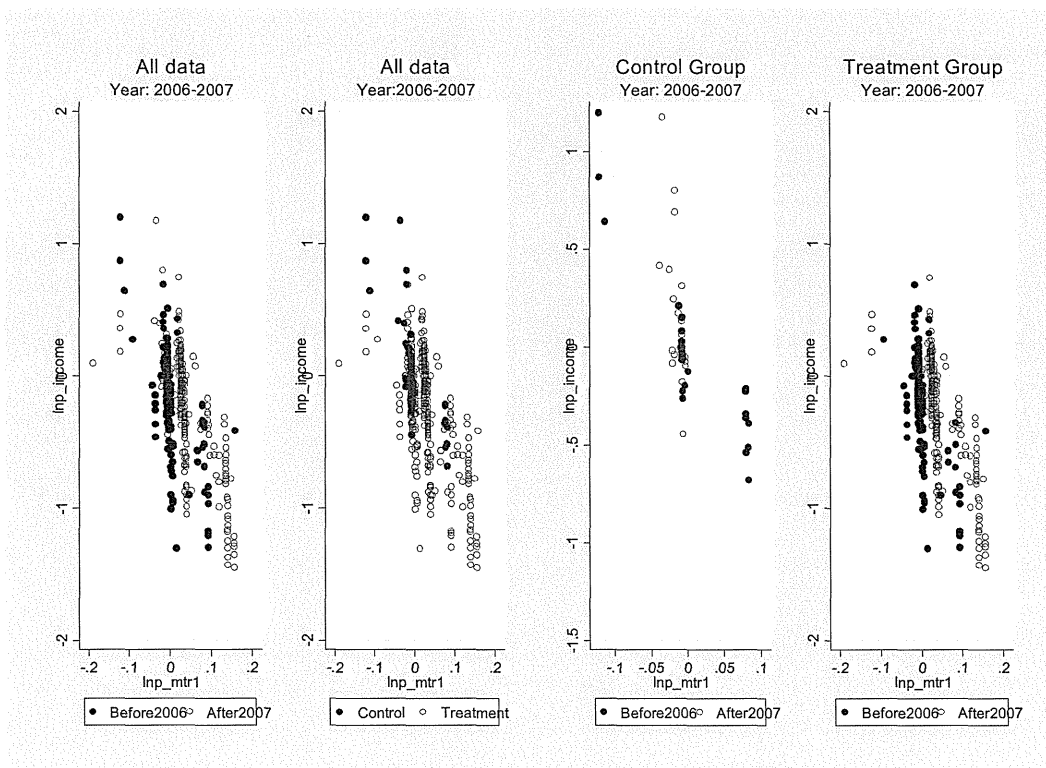
パネル B: 収入変化率 (2006-2009 年, 派遣・嘱託のみ)



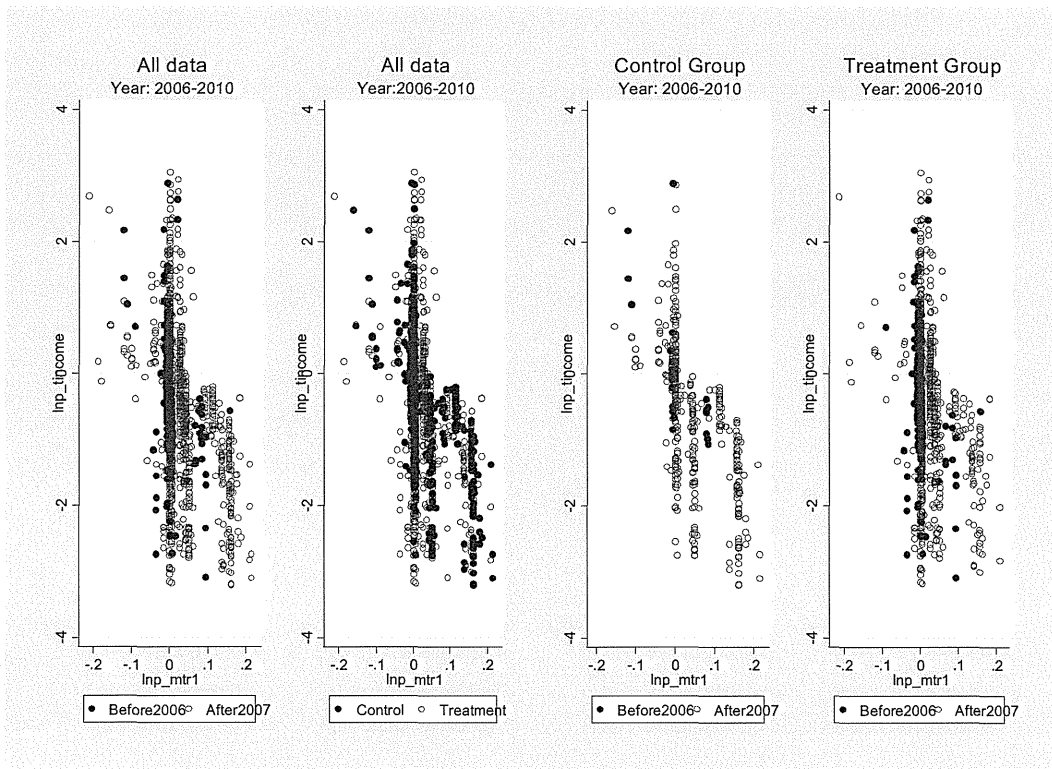
パネル C : 収入変化率 (2006-2008 年, 派遣・嘱託のみ)



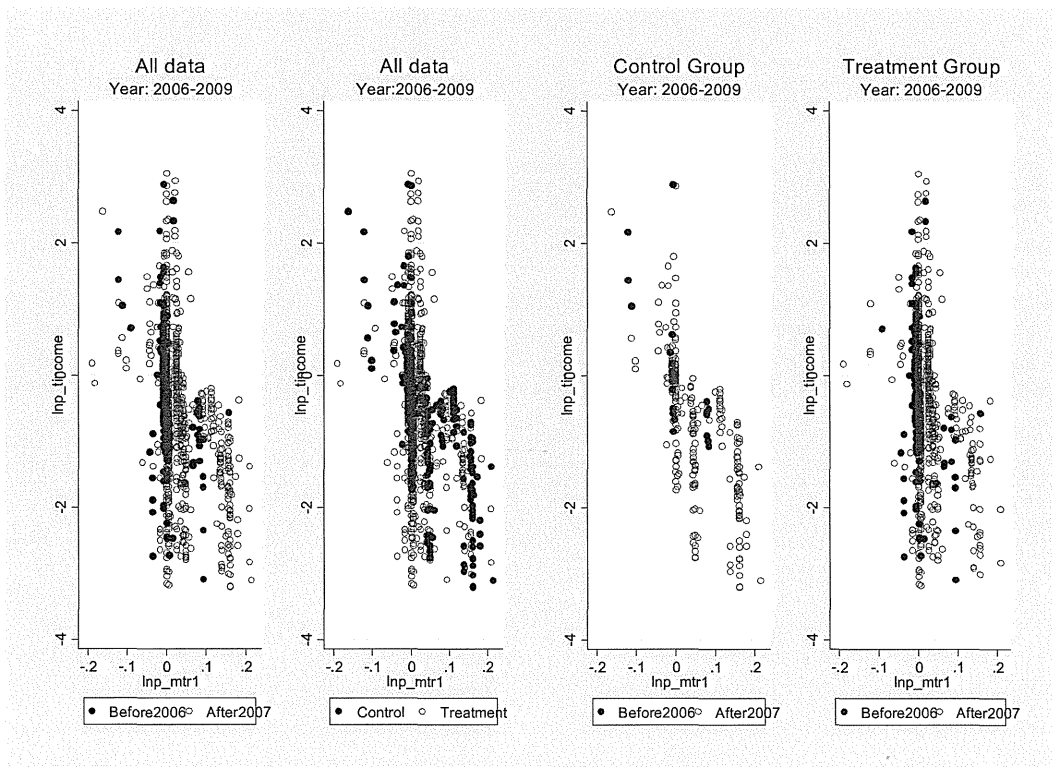
パネル D : 収入変化率 (2006-2007 年, 派遣・嘱託のみ)



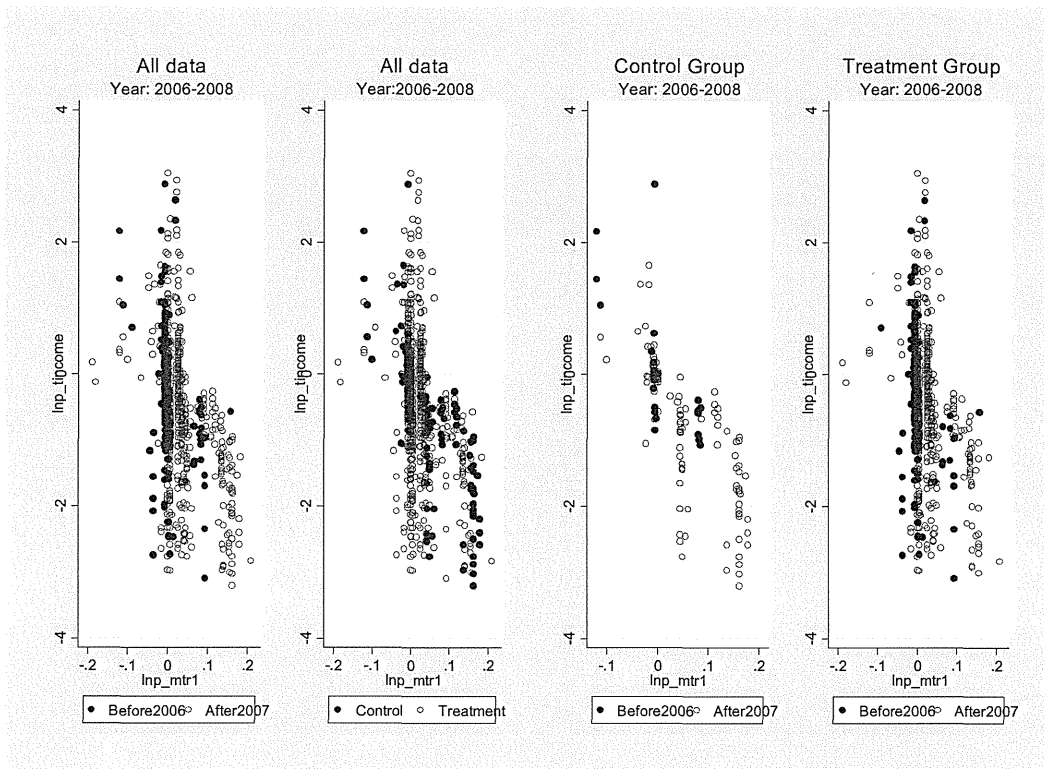
パネル E: 課税所得変化率 (2006-2010 年, 派遣・嘱託のみ)



パネル F: 課税所得変化率 (2006-2009 年, 派遣・嘱託のみ)



パネル G : 課税所得変化率 (2006-2008 年, 派遣・嘱託のみ)



パネル H : 課税所得変化率 (2006-2007 年, 派遣・嘱託のみ)

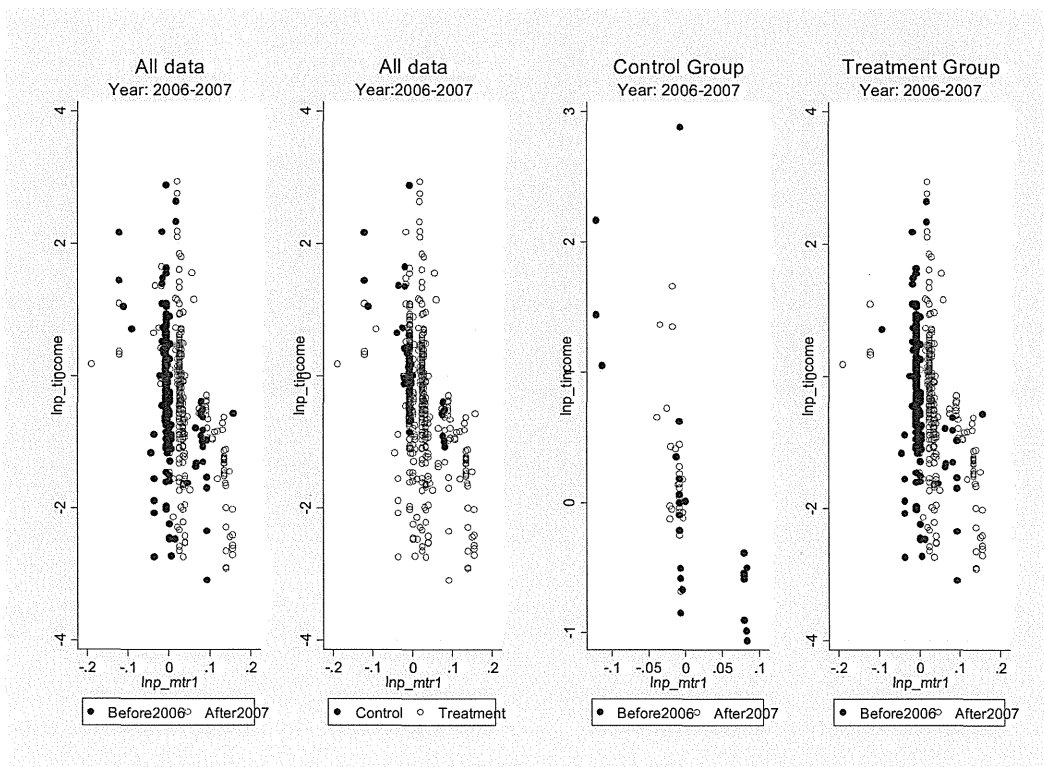


表 37 : 推計結果 (抜粋)

Dependent val	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	lnp_income = ln(income(t)/income(t-1))					lnp_tincome = ln(taxable income(t) / taxable income (t-1))								
	after2007 Treatment Model	2006-2010年データ					2006-2007年データ	2007年のみ	2006-2010年データ					2006-2007年データ
Model	reg	reg	reg	xtreg	xtreg_fe	reg	reg	reg	reg	reg	xtreg	xtreg_fe	reg	reg
lnp_mtr1	-3.450 ** (0.026)							-6.427 ** (0.075)						
lnp_mtr1_at		-3.232 ** (0.038)	-3.218 ** (0.038)	-3.218 ** (0.038)	-3.087 ** (0.044)	-3.039 ** (0.057)			-5.990 ** (0.110)	-5.977 ** (0.111)	-5.917 ** (0.110)	-5.725 ** (0.123)	-5.472 ** (0.158)	
lnp_mtr1_bt		-4.004 ** (0.104)	-3.973 ** (0.105)	-3.973 ** (0.105)	-3.917 ** (0.135)	-3.955 ** (0.102)			-6.638 ** (0.300)	-6.692 ** (0.303)	-6.687 ** (0.307)	-6.711 ** (0.380)	-6.645 ** (0.285)	
lnp_mtr1_ac		-3.788 ** (0.042)	-3.655 ** (0.042)	-3.655 ** (0.042)	-3.567 ** (0.048)	-2.748 ** (0.311)			-7.079 ** (0.121)	-6.810 ** (0.123)	-6.772 ** (0.122)	-6.653 ** (0.134)	-4.324 ** (0.862)	
lnp_mtr1_bc		-3.020 ** (0.110)	-3.047 ** (0.112)	-3.047 ** (0.112)	-3.042 ** (0.137)	-3.053 ** (0.110)			-5.836 ** (0.314)	-5.883 ** (0.322)	-5.842 ** (0.326)	-5.731 ** (0.382)	-5.895 ** (0.303)	
lnp_mtr1_t							-3.011 ** (0.058)							-5.422 ** (0.156)
lnp_mtr1_c							-2.676 ** (0.318)							-4.133 ** (0.860)
after2007		0.005 (0.005)	0.011 * (0.005)	0.011 * (0.005)	0.012 * (0.005)	0.017 * (0.008)			-0.007 (0.014)	0.006 (0.014)	0.005 (0.014)	0.005 (0.015)	0.042 * (0.021)	
i_taxchange		-0.009 (0.005)	-0.008 (0.006)	-0.008 (0.006)		-0.011 * (0.005)	0.035 ** (0.007)		-0.017 (0.016)	-0.019 (0.016)	-0.018 (0.016)		-0.025 (0.015)	0.023 (0.020)
after2007_itaxchange		0.025 ** (0.006)	0.027 ** (0.006)	0.027 ** (0.006)	0.023 ** (0.007)	0.043 ** (0.009)			0.028 (0.017)	0.038 * (0.018)	0.036 * (0.018)	0.030 (0.019)	0.041 (0.025)	
female			0.008 ** (0.002)	0.008 ** (0.002)		0.006 (0.003)				0.024 ** (0.007)	0.024 ** (0.008)		0.008 (0.010)	
married			-0.013 ** (0.005)	-0.013 ** (0.005)	0.008 (0.028)	-0.023 ** (0.007)				-0.039 ** (0.013)	-0.044 ** (0.015)	-0.254 ** (0.078)	-0.058 ** (0.019)	
ppen			-0.072 ** (0.003)	-0.072 ** (0.003)	-0.075 ** (0.006)	0.025 ** (0.007)				-0.163 ** (0.010)	-0.163 ** (0.011)	-0.179 ** (0.016)	0.047 * (0.019)	
saving_amount			-0.000 ** (0.000)	-0.000 ** (0.000)	-0.001 ** (0.000)	-0.001 ** (0.000)				-0.001 * (0.000)	-0.001 * (0.000)	-0.001 (0.001)	-0.002 ** (0.000)	
inf			-0.009 ** (0.001)	-0.009 ** (0.001)	-0.010 ** (0.001)	-0.003 (0.006)				-0.018 ** (0.004)	-0.018 ** (0.004)	-0.018 ** (0.004)	-0.016 (0.016)	
_cons	-0.033 ** (0.001)	-0.043 ** (0.004)	-0.027 ** (0.006)	-0.027 ** (0.006)	-0.042 (0.026)	-0.017 * (0.008)	-0.025 ** (0.006)	-0.061 ** (0.003)	-0.058 ** (0.012)	-0.019 (0.018)	-0.012 (0.020)	0.188 ** (0.073)	0.011 (0.022)	-0.012 (0.017)
N	28,106	28,106	27,147	27,147	27,147	12,380	6,429	27,740	27,740	26,793	26,793	26,793	12,277	6,365
F	17,661.0	2,579.1	1,511.9		1,316.2	456.4	990.7	7,371.7	1,063.1	631.3		578.9	195.2	450.3
chi2				18143							7512.4			
p	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
r2	0.386	0.391	0.401		0.399	0.307	0.316	0.210	0.212	0.221		0.229	0.160	0.175
difference in difference elasticity		1.540 ** (0.161)	1.363 ** (0.164)	1.363 ** (0.164)	1.355 ** (0.206)	0.612 (0.350)	-0.335 (0.324)		1.892 ** (0.464)	1.642 ** (0.472)	1.700 ** (0.478)	1.908 ** (0.577)	-0.397 (0.969)	-1.289 (0.875)

(注) **は有意水準 1%、*は同 5%を表す。上村他(2014)より。

表 38 : 在来手法に近い方式による推計結果
 パネル A: 全体データ (2007 年税制改正時)

Dependent val	lnp_income = ln(income(t)/income(t-1))						lnp_tincome = ln(taxable income(t) / taxable income (t-1))						
	(1)		(2)		(3)		(4)		(5)		(6)		
Treatment			Yes		No				Yes		No		
Model	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	
lnp_mtr1	-2.839 ** (0.053)	-3.000 ** (0.057)	-3.011 ** (0.067)	-2.676 ** (0.234)					-5.210 ** (0.142)	-5.380 ** (0.154)	-5.422 ** (0.194)	-4.133 ** (0.442)	
i_taxchange		0.040 ** (0.005)					0.035 ** (0.007)		0.043 ** (0.014)				0.023 (0.020)
lnp_mtr1_c					-1.573 ** (0.225)	-2.676 ** (0.318)						-3.405 ** (0.606)	-4.133 ** (0.860)
lnp_mtr1_t					-2.967 ** (0.057)	-3.011 ** (0.058)						-5.393 ** (0.154)	-5.422 ** (0.156)
_cons	-0.008 ** (0.002)	-0.030 ** (0.004)	0.010 ** (0.004)	-0.025 ** (0.005)	0.002 (0.003)	-0.025 ** (0.006)	-0.008 (0.007)	-0.032 ** (0.010)	0.011 (0.011)	-0.012 (0.009)	0.006 (0.008)	-0.012 (0.017)	
N	6,429	6,429	3,743	2,686	6,429	6,429	6,365	6,365	3,687	2,678	6,365	6,365	
F	2,889.7	1,485.6	2,046.6	130.5	1,468.9	990.7	1,338.1	674.2	784.7	87.3	674.7	450.3	
p	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
r2	0.31	0.32	0.35	0.05	0.31	0.32	0.17	0.17	0.18	0.03	0.17	0.18	
					-1.394 ** (0.241)	-0.335 (0.324)						-1.988 ** (0.649)	-1.289 (0.875)

(注) **は有意水準 1%、*は同 5%を表す。上村他(2014)より。

パネル B: フルタイムのみ (2007 年税制改正時)

	(1)	(2)	(3)	(4)	(5)	(6)	(1)	(2)	(3)	(4)	(5)	(6)
Dependent val	lnp_income = ln(income(t)/income(t-1))						lnp_tincome = ln(taxable income(t) / taxable income (t-1))					
Treatment			Yes	No					Yes	No		
Model	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg
lnp_mtr1	-2.038 ** (0.061)	-2.155 ** (0.064)	-2.136 ** (0.078)	-2.637 ** (0.258)			-4.341 ** (0.179)	-4.482 ** (0.190)	-4.527 ** (0.252)	-3.354 ** (0.532)		
i_taxchange		0.032 ** (0.006)				0.040 ** (0.008)		0.039 * (0.017)				0.021 (0.023)
lnp_mtr1_c					-1.454 ** (0.238)	-2.637 ** (0.332)					-2.735 ** (0.696)	-3.354 ** (0.974)
lnp_mtr1_t					-2.098 ** (0.066)	-2.136 ** (0.066)					-4.507 ** (0.192)	-4.527 ** (0.193)
_cons	-0.007 * (0.003)	-0.023 ** (0.004)	0.009 (0.005)	-0.031 ** (0.005)	-0.001 (0.003)	-0.031 ** (0.007)	-0.005 (0.008)	-0.025 * (0.012)	0.015 (0.015)	-0.006 (0.011)	0.009 (0.010)	-0.006 (0.020)
N	3,021	3,021	1,521	1,500	3,021	3,021	2,998	2,998	1,499	1,499	2,998	2,998
F	1,113.2	577.0	759.5	104.9	560.8	385.6	586.9	296.4	322.2	39.8	296.8	198.1
p	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
r2	0.27	0.28	0.33	0.07	0.27	0.28	0.16	0.17	0.18	0.03	0.17	0.17
					-0.644 * (0.254)	0.501 (0.339)					-1.772 * (0.742)	-1.173 (0.993)

(注) **は有意水準 1%、*は同 5%を表す。上村他(2014)より。

パネル C: パートタイムのみ (2007 年税制改正時)

	(1)	(2)	(3)	(4)	(5)	(6)	(1)	(2)	(3)	(4)	(5)	(6)
Dependent val	lnp_income = ln(income(t)/income(t-1))						lnp_tincome = ln(taxable income(t) / taxable income (t-1))					
Treatment			Yes	No					Yes	No		
Model	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg
lnp_mtr1	-6.126 ** (0.540)	-6.078 ** (0.554)	-6.073 ** (0.557)	-14.714 (12.752)			-5.822 ** (2.236)	-5.540 * (2.287)	-5.560 * (2.299)	26.008 (45.421)		
i_taxchange		-0.046 (0.112)				0.068 (0.320)		-0.297 (0.490)				-0.710 (1.274)
lnp_mtr1_c					-10.180 (7.909)	-14.714 (22.874)					-20.271 (34.200)	26.008 (89.799)
lnp_mtr1_t					-6.067 ** (0.553)	-6.073 ** (0.555)					-5.630 * (2.285)	-5.560 * (2.292)
_cons	0.132 ** (0.022)	0.176 (0.109)	0.130 ** (0.023)	0.062 (0.178)	0.130 ** (0.023)	0.062 (0.320)	0.055 (0.090)	0.339 (0.477)	0.043 (0.093)	0.753 (0.643)	0.047 (0.092)	0.753 (1.270)
N	253	253	248	5	253	253	251	251	247	4	251	251
F	128.6	64.2	118.8	1.3	64.3	42.7	6.8	3.6	5.9	0.3	3.5	2.4
p	0.00	0.00	0.00	0.33	0.00	0.00	0.01	0.03	0.02	0.62	0.03	0.07
r2	0.34	0.34	0.33	0.31	0.34	0.34	0.03	0.03	0.02	0.14	0.03	0.03
					4.113 (8.005)	8.641 (22.881)					14.640 (34.579)	-31.569 (89.828)

(注) **は有意水準 1%、*は同 5%を表す。上村他(2014)より。

パネル D: 派遣・嘱託のみ (2007 年税制改正時)

	(1)	(2)	(3)	(4)	(5)	(6)	(1)	(2)	(3)	(4)	(5)	(6)
Dependent val	lnp_income = ln(income(t)/income(t-1))						lnp_tincome = ln(taxable income(t) / taxable income (t-1))					
Treatment			Yes	No					Yes	No		
Model	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg
lnp_mtr1	-6.485 ** (0.324)	-6.501 ** (0.345)	-6.434 ** (0.340)	-25.384 ** (5.810)			-11.286 ** (1.024)	-11.067 ** (1.093)	-10.974 ** (1.124)	-35.374 ** (10.227)		
i_taxchange		0.008 (0.055)				0.251 ** (0.091)		-0.098 (0.170)				0.214 (0.284)
lnp_mtr1_c					-12.684 ** (3.355)	-25.384 ** (5.698)					-24.520 * (10.319)	-35.374 * (17.676)
lnp_mtr1_t					-6.288 ** (0.339)	-6.434 ** (0.341)					-10.843 ** (1.079)	-10.974 ** (1.094)
_cons	0.069 ** (0.019)	0.062 (0.050)	0.067 ** (0.020)	-0.183 (0.091)	0.055 ** (0.020)	-0.183 * (0.089)	0.056 (0.058)	0.139 (0.154)	0.037 (0.066)	-0.178 (0.160)	0.026 (0.062)	-0.178 (0.276)
N	352	352	324	28	352	352	343	343	315	28	343	343
F	401.7	200.3	358.1	19.1	204.0	141.0	121.4	60.8	95.4	12.0	61.7	41.3
p	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
r2	0.53	0.53	0.53	0.42	0.54	0.55	0.26	0.26	0.23	0.32	0.27	0.27
					6.396 (3.445)	18.950 (5.708)					13.677 (10.612)	24.400 (17.710)

(注) **は有意水準 1%、*は同 5%を表す。上村他(2014)より。

パネル F : 収入弾性値・課税所得弾性値 (2006-2007年データ：フルタイムのみ)

Dependent var	(1) (2) (3) (4) (5) (6)						(7) (8) (9) (10) (11) (12) (13) (14) (15)						(16) (17) (18) (19) (20) (21) (22) (23) (24) (25) (26)						(27) (28) (29) (30) (31) (32)													
	lnp_income = ln(income(t)/income(t-1))						lnp_income = ln(income(t)/income(t-1))						lnp_income = ln(taxable income(t) / taxable income (t-1))						lnp_income = ln(taxable income(t) / taxable income (t-1))													
	after2007		Yes		No		Yes		No		Yes		No		Yes		No		Yes		No		Yes		No		Yes		No			
Treatment	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg			
Model	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg	reg			
lnp_mtr1	-2.289**	-2.435**	-2.138**	-3.154**	-2.837**	-2.638**																										
	(0.049)	(0.051)	(0.078)	(0.130)	(0.258)	(0.099)																										
lnp_mtr1_at							-2.022**	-2.136**																								
							(0.065)	(0.066)																								
lnp_mtr1_bt							-3.040**	-3.154**																								
							(0.115)	(0.117)																								
lnp_mtr1_ac							-2.279**	-2.637**																								
							(0.214)	(0.332)																								
lnp_mtr1_bc							-2.421**	-2.638**																								
							(0.105)	(0.115)																								
after2007	0.008								0.007																							
	(0.006)								(0.008)																							
taxchange	0.007								0.004																							
	(0.005)								(0.006)																							
after2007_taxchange	0.034**								0.036**																							
	(0.008)								(0.010)																							
female							0.040**	0.038**	0.045**	0.048**	0.034**	0.007	0.039**	0.037**																		
							(0.005)	(0.005)	(0.010)	(0.009)	(0.009)	(0.010)	(0.005)	(0.005)																		
married							-0.013	-0.012	-0.040**	0.008	0.001	-0.009	-0.013	-0.012																		
							(0.008)	(0.008)	(0.013)	(0.012)	(0.012)	(0.013)	(0.008)	(0.008)																		
ppan							0.087**	0.081**	0.082**	0.027	0.075**	0.083**	0.085**	0.059**																		
							(0.014)	(0.014)	(0.024)	(0.035)	(0.022)	(0.033)	(0.014)	(0.014)																		
saving_amount							-0.001**	-0.001**	-0.001**	-0.001	-0.001**	0.006	-0.001**	-0.001**																		
							(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)																		
inf							-0.005	0.003	0.002	0.013	-0.002	0.002	-0.004	0.004																		
							(0.007)	(0.007)	(0.018)	(0.014)	(0.011)	(0.012)	(0.007)	(0.007)																		
_cons	-0.019**	-0.036**	0.009	-0.035**	-0.031**	-0.039**	-0.022**	-0.039**	-0.012	-0.025**	0.035**	-0.052**	-0.031**	-0.034**	-0.016**	-0.028**	-0.026**	-0.045**	0.015	-0.064**	-0.006	-0.052**	-0.030**	-0.052**	0.005	0.089**	0.089**	-0.091	-0.002	-0.042	-0.002	-0.019
	(0.002)	(0.004)	(0.005)	(0.004)	(0.005)	(0.004)	(0.002)	(0.005)	(0.007)	(0.008)	(0.014)	(0.013)	(0.012)	(0.013)	(0.007)	(0.008)	(0.008)	(0.012)	(0.015)	(0.015)	(0.011)	(0.009)	(0.007)	(0.014)	(0.019)	(0.045)	(0.045)	(0.044)	(0.024)	(0.020)	(0.020)	(0.023)
N	8,207	8,207	1,521	1,892	1,500	1,494	8,207	8,207	5,987	5,987	1,471	1,829	1,452	1,425	5,977	5,987	8,170	8,170	1,499	1,578	1,499	1,494	8,170	8,170	5,953	1,451	1,451	1,818	1,451	1,435	5,953	
chi2																																
p	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
r2	0.263	0.273	0.333	0.257	0.085	0.321	0.270	0.280	0.282	0.289	0.358	0.274	0.094	0.325	0.288	0.295	0.154	0.187	0.177	0.118	0.026	0.291	0.158	0.161	0.188	0.189	0.132	0.055	0.298	0.172	0.175	
difference in difference elasticity							0.075**	0.077**					0.045	0.045																		
							(0.070)	(0.077)					(0.020)	(0.020)																		

(注) **は有意水準 1%、*は同 5%を表す。上村他(2014)より。

