

RETRACTION

**Governance and Taxes: Evidence from Regression  
Discontinuity**

**Andrew Bird**

**Stephen A. Karolyi**

*Carnegie Mellon University*

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The authors acknowledged that the published version of their article misstates the use of CRSP-based index membership in the main specifications and Russell-based index membership data as a robustness test. The article asserts that the two index membership definitions do not produce quantitatively different estimates. However, the authors were unable to provide the original data and code requested by the publisher that reproduce the findings, as shown in the article's tables, supporting this assertion. Accordingly, the article has been retracted.