Table S1. GTP III rollout information across prefecture-level cities.

Province	City Code	City	Policy Time	Applicable Year	Phased Implementation
Chongqing City	500000	Chongqing City	2013.02	Current year	No
Shandong Province	371600	Binzhou City	2013.10	Next year	No
Shandong Province	371400	Dezhou City	2013.10	Next year	No
Shandong Province	370500	Dongying City	2013.10	Next year	No
Shandong Province	371700	Heze City	2013.10	Next year	No
Shandong Province	370100	Jinan City	2013.10	Next year	No
Shandong Province	370800	Jining City	2013.10	Next year	No
Shandong Province	371500	Liaocheng City	2013.10	Next year	No
Shandong Province	371300	Linyi City	2013.10	Next year	No
Shandong Province	371100	Rizhao City	2013.10	Next year	No
Shandong Province	370900	Tai'an City	2013.10	Next year	No
Shandong Province	370700	Weifang City	2013.10	Next year	No
Shandong Province	371000	Weihai City	2013.10	Next year	No
Shandong Province	370600	Yantai City	2013.10	Next year	No
Shandong Province	370400	Zaozhuang City	2013.10	Next year	No
Shandong Province	370300	Zibo City	2013.10	Next year	No
Shanxi Province	140400	Changzhi City	2013.10	Next year	No
Shanxi Province	140200	Datong City	2013.10	Next year	No
Shanxi Province	140500	Jincheng City	2013.10	Next year	No
Shanxi Province	140700	Jinzhong City	2013.10	Next year	No
Shanxi Province	141000	Linfen City	2013.10	Next year	No
Shanxi Province	141100	Luliang City	2013.10	Next year	No
Shanxi Province	140600	Shuozhou City	2013.10	Next year	No
Shanxi Province	140100	Taiyuan City	2013.10	Next year	No
Shanxi Province	140900	Xinzhou City	2013.10	Next year	No
Shanxi Province	140300	Yangquan City	2013.10	Next year	No
Shanxi Province	140800	Yuncheng City	2013.10	Next year	No
Guangdong Province	445100	Chaozhou City	2015.01	Current year	No
Guangdong Province	441900	Dongguan City	2015.01	Current year	No
Guangdong Province	440600	Foshan City	2015.01	Current year	No
Guangdong Province	440100	Guangzhou City	2015.01	Current year	No
Guangdong Province	441600	Heyuan City	2015.01	Current year	No
Guangdong Province	441300	Huizhou City	2015.01	Current year	No

Province	City Code	City	Policy Time	Applicable Year	Phased Implementation
Guangdong Province	440700	Jiangmen City	2015.01	Current year	No
Guangdong Province	445200	Jieyang City	2015.01	Current year	No
Guangdong Province	440900	Maoming City	2015.01	Current year	No
Guangdong Province	441400	Meizhou City	2015.01	Current year	No
Guangdong Province	441800	Qingyuan City	2015.01	Current year	No
Guangdong Province	440500	Shantou City	2015.01	Current year	No
Guangdong Province	440200	Shaoguan City	2015.01	Current year	No
Guangdong Province	441700	Yangjiang City	2015.01	Current year	No
Guangdong Province	445300	Yunfu City	2015.01	Current year	No
Guangdong Province	440800	Zhanjiang City	2015.01	Current year	No
Guangdong Province	441200	Zhaoqing City	2015.01	Current year	No
Guangdong Province	442000	Zhongshan City	2015.01	Current year	No
Guangdong Province	440400	Zhuhai City	2015.01	Current year	No
Hebei Province	411700	Zhumadian City	2015.01	Current year	No
Henan Province	410500	Anyang City	2015.01	Current year	No
Henan Province	410600	Hebi City	2015.01	Current year	No
Henan Province	410200	Kaifeng City	2015.01	Current year	No
Henan Province	410800	Jiaozuo City	2015.01	Current year	No
Henan Province	410300	Luoyang City	2015.01	Current year	No
Henan Province	411100	Luohe City	2015.01	Current year	No
Henan Province	411300	Nanyang City	2015.01	Current year	No
Henan Province	410400	Pingdingshan City	2015.01	Current year	No
Henan Province	410900	Puyang City	2015.01	Current year	No
Henan Province	411200	Sanmenxia City	2015.01	Current year	No
Henan Province	411400	Shangqiu City	2015.01	Current year	No
Henan Province	410700	Xinxiang City	2015.01	Current year	No
Henan Province	411500	Xinyang City	2015.01	Current year	No
Henan Province	411000	Xuchang City	2015.01	Current year	No
Henan Province	410100	Zhengzhou City	2015.01	Current year	No
Henan Province	411600	Zhoukou City	2015.01	Current year	No
Inner Mongolia Autonomous Region	150200	Baotou City	2015.01	Current year	No
Inner Mongolia Autonomous Region	150800	Bayannur City	2015.01	Current year	No

Province	City Code	City	Policy Time	Applicable Year	Phased Implementation
Inner Mongolia Autonomous Region	150400	Chifeng City	2015.01	Current year	No
Inner Mongolia Autonomous Region	150100	Hohhot City	2015.01	Current year	No
Inner Mongolia Autonomous Region	150600	Ordos City	2015.01	Current year	No
Inner Mongolia Autonomous Region	150500	Tongliao City	2015.01	Current year	No
Inner Mongolia Autonomous Region	150900	Ulanqab City	2015.01	Current year	No
Inner Mongolia Autonomous Region	150300	Wuhai City	2015.01	Current year	No
Qinghai Province	630200	Haidong City	2015.01	Current year	No
Qinghai Province	630100	Xining City	2015.01	Current year	No
Ningxia Hui Autonomous Region	640400	Guyuan City	2015.07	Next year	No
Ningxia Hui Autonomous Region	640200	Shizuishan City	2015.07	Next year	No
Ningxia Hui Autonomous Region	640300	Wuzhong City	2015.07	Next year	No
Ningxia Hui Autonomous Region	640100	Yinchuan City	2015.07	Next year	No
Ningxia Hui Autonomous Region	640500	Zhongwei City	2015.07	Next year	No
Guangxi Zhuang Autonomous Region	451000	Baise City	2015.09	Next year	No
Guangxi Zhuang Autonomous Region	450500	Beihai City	2015.09	Next year	No
Guangxi Zhuang Autonomous Region	451400	Chongzuo City	2015.09	Next year	No
Guangxi Zhuang Autonomous Region	450600	Fangchenggang City	2015.09	Next year	No
Guangxi Zhuang Autonomous Region	450800	Guigang City	2015.09	Next year	No
Guangxi Zhuang Autonomous Region	450300	Guilin City	2015.09	Next year	No
Guangxi Zhuang Autonomous Region	451200	Hechi City	2015.09	Next year	No
Guangxi Zhuang	451100	Hezhou City	2015.09	Next year	No

Province	City Code	City	Policy Time	Applicable Year	Phased Implementation
Autonomous Region					
Guangxi Zhuang Autonomous Region	451300	Laibin City	2015.09	Next year	No
Guangxi Zhuang Autonomous Region	450200	Liuzhou City	2015.09	Next year	No
Guangxi Zhuang Autonomous Region	450100	Nanning City	2015.09	Next year	No
Guangxi Zhuang Autonomous Region	450700	Qinzhou City	2015.09	Next year	No
Guangxi Zhuang Autonomous Region	450400	Wuzhou City	2015.09	Next year	No
Guangxi Zhuang Autonomous Region	450900	Yulin City	2015.09	Next year	No
Guizhou Province	520400	Anshun City	2015.09	Next year	No
Guizhou Province	520500	Bijie City	2015.09	Next year	No
Guizhou Province	520100	Guiyang City	2015.09	Next year	No
Guizhou Province	520200	Liupanshui City	2015.09	Next year	No
Guizhou Province	520600	Tongren City	2015.09	Next year	No
Guizhou Province	520300	Zunyi City	2015.09	Next year	No
Hebei Province	130600	Baoding City	2015.09	Next year	No
Hebei Province	130900	Cangzhou City	2015.09	Next year	No
Hebei Province	130800	Chengde City	2015.09	Next year	No
Hebei Province	130400	Handan City	2015.09	Next year	No
Hebei Province	131100	Hengshui City	2015.09	Next year	No
Hebei Province	131000	Langfang City	2015.09	Next year	No
Hebei Province	130300	Qinhuangdao City	2015.09	Next year	No
Hebei Province	130100	Shijiazhuang City	2015.09	Next year	No
Hebei Province	130200	Tangshan City	2015.09	Next year	No
Hebei Province	130500	Xingtai City	2015.09	Next year	No
Hebei Province	130700	Zhangjiakou City	2015.09	Next year	No
Xizang Autonomous Region	540300	Changdu City	2015.09	Next year	No
Xizang Autonomous Region	540100	Lhasa City	2015.09	Next year	No
Yunnan Province	530500	Baoshan City	2015.09	Next year	No
Yunnan Province	530100	Kunming City	2015.09	Next year	No

Province	City Code	City	Policy Time	Applicable Year	Phased Implementation
Yunnan Province	530700	Lijiang City	2015.09	Next year	No
Yunnan Province	530900	Lincang City	2015.09	Next year	No
Yunnan Province	530800	Pu'er City	2015.09	Next year	No
Yunnan Province	530300	Qujing City	2015.09	Next year	No
Yunnan Province	530400	Yuxi City	2015.09	Next year	No
Yunnan Province	530600	Zhaotong City	2015.09	Next year	No
Gansu Province	620400	Baiyin City	2015.10	Next year	No
Gansu Province	621100	Dingxi City	2015.10	Next year	No
Gansu Province	620200	Jiayuguan City	2015.10	Next year	No
Gansu Province	620300	Jinchang City	2015.10	Next year	No
Gansu Province	620900	Jiuquan City	2015.10	Next year	No
Gansu Province	620100	Lanzhou City	2015.10	Next year	No
Gansu Province	621200	Longnan City	2015.10	Next year	No
Gansu Province	620800	Pingliang City	2015.10	Next year	No
Gansu Province	621000	Qingyang City	2015.10	Next year	No
Gansu Province	620500	Tianshui City	2015.10	Next year	No
Gansu Province	620600	Wuwei City	2015.10	Next year	No
Gansu Province	620700	Zhangye City	2015.10	Next year	No
Hainan Province	460400	Danzhou City	2015.10	Next year	No
Hainan Province	460100	Haikou City	2015.10	Next year	No
Hainan Province	460200	Sanya City	2015.10	Next year	No
Hunan Province	430700	Changde City	2015.10	Next year	No
Hunan Province	430100	Changsha City	2015.10	Next year	No
Hunan Province	431000	Chenzhou City	2015.10	Next year	No
Hunan Province	430400	Hengyang City	2015.10	Next year	No
Hunan Province	431200	Huaihua City	2015.10	Next year	No
Hunan Province	431300	Loudi City	2015.10	Next year	No
Hunan Province	430500	Shaoyang City	2015.10	Next year	No
Hunan Province	430300	Xiangtan City	2015.10	Next year	No
Hunan Province	430900	Yiyang City	2015.10	Next year	No
Hunan Province	431100	Yongzhou City	2015.10	Next year	No
Hunan Province	430600	Yueyang City	2015.10	Next year	No
Hunan Province	430800	Zhangjiajie City	2015.10	Next year	No
Hunan Province	430200	Zhuzhou City	2015.10	Next year	No

Province	City Code	City	Policy Time	Applicable Year	Phased Implementation
Anhui Province	340800	Anqing City	2016.01	Current year	No
Anhui Province	340300	Bengbu City	2016.01	Current year	No
Anhui Province	341600	Bozhou City	2016.01	Current year	No
Anhui Province	341700	Chizhou City	2016.01	Current year	No
Anhui Province	341100	Chuzhou City	2016.01	Current year	No
Anhui Province	341200	Fuyang City	2016.01	Current year	No
Anhui Province	340100	Hefei City	2016.01	Current year	No
Anhui Province	340600	Huaibei City	2016.01	Current year	No
Anhui Province	340400	Huainan City	2016.01	Current year	No
Anhui Province	341000	Huangshan City	2016.01	Current year	No
Anhui Province	341500	Lu'an City	2016.01	Current year	No
Anhui Province	340500	Ma'anshan City	2016.01	Current year	No
Anhui Province	341300	Suzhou City	2016.01	Current year	No
Anhui Province	340700	Tongling City	2016.01	Current year	No
Anhui Province	340200	Wuhu City	2016.01	Current year	No
Anhui Province	341800	Xuancheng City	2016.01	Current year	No
Jilin Province	220800	Baicheng City	2016.01	Current year	No
Jilin Province	220600	Baishan City	2016.01	Current year	No
Jilin Province	220100	Changchun City	2016.01	Current year	No
Jilin Province	220200	Jilin City	2016.01	Current year	No
Jilin Province	220400	Liaoyuan City	2016.01	Current year	No
Jilin Province	220300	Siping City	2016.01	Current year	No
Jilin Province	220700	Songyuan City	2016.01	Current year	No
Jilin Province	220500	Tonghua City	2016.01	Current year	No
Shandong Province	370200	Qingdao City	2016.01	Current year	No
Sichuan Province	511900	Bazhong City	2016.01	Current year	No
Sichuan Province	510100	Chengdu City	2016.01	Current year	No
Sichuan Province	511700	Dazhou City	2016.01	Current year	No
Sichuan Province	510600	Deyang City	2016.01	Current year	No
Sichuan Province	511600	Guang'an City	2016.01	Current year	No
Sichuan Province	510800	Guangyuan City	2016.01	Current year	No
Sichuan Province	511100	Leshan City	2016.01	Current year	No
Sichuan Province	510500	Luzhou City	2016.01	Current year	No
Sichuan Province	511400	Meishan City	2016.01	Current year	No

Province	City Code	City	Policy Time	Applicable Year	Phased Implementation
Sichuan Province	510700	Mianyang City	2016.01	Current year	No
Sichuan Province	511300	Nanchong City	2016.01	Current year	No
Sichuan Province	511000	Neijiang City	2016.01	Current year	No
Sichuan Province	510400	Panzhihua City	2016.01	Current year	No
Sichuan Province	510900	Suining City	2016.01	Current year	No
Sichuan Province	511800	Ya'an City	2016.01	Current year	No
Sichuan Province	511500	Yibin City	2016.01	Current year	No
Sichuan Province	510300	Zigong City	2016.01	Current year	No
Sichuan Province	512000	Ziyang City	2016.01	Current year	No
Xinjiang Uygur AR	650200	Karamay City	2016.01	Current year	No
Xinjiang Uygur AR	650100	Urumqi City	2016.01	Current year	No
Fujian Province	350100	Fuzhou City	2016.07	Next year	No
Fujian Province	350800	Longyan City	2016.07	Next year	No
Fujian Province	350700	Nanping City	2016.07	Next year	No
Fujian Province	350900	Ningde City	2016.07	Next year	No
Fujian Province	350300	Putian City	2016.07	Next year	No
Fujian Province	350500	Quanzhou City	2016.07	Next year	No
Fujian Province	350400	Sanming City	2016.07	Next year	No
Fujian Province	350200	Xiamen City	2016.07	Next year	No
Fujian Province	350600	Zhangzhou City	2016.07	Next year	No
Jiangxi Province	361000	Fuzhou City	2016.07	Next year	No
Jiangxi Province	360700	Ganzhou City	2016.07	Next year	No
Jiangxi Province	360800	Ji'an City	2016.07	Next year	No
Jiangxi Province	360200	Jingdezhen City	2016.07	Next year	No
Jiangxi Province	360400	Jiujiang City	2016.07	Next year	No
Jiangxi Province	360100	Nanchang City	2016.07	Next year	No
Jiangxi Province	360300	Pingxiang City	2016.07	Next year	No
Jiangxi Province	361100	Shangrao City	2016.07	Next year	No
Jiangxi Province	360500	Xinyu City	2016.07	Next year	No
Jiangxi Province	360900	Yichun City	2016.07	Next year	No
Jiangxi Province	360600	Yingtan City	2016.07	Next year	No
Liaoning Province	210300	Anshan City	2016.07	Next year	No
Liaoning Province	210500	Benxi City	2016.07	Next year	No
Liaoning Province	211300	Chaoyang City	2016.07	Next year	No

Province	City Code	City	Policy Time	Applicable Year	Phased Implementation
Liaoning Province	210200	Dalian City	2016.07	Next year	No
Liaoning Province	210600	Dandong City	2016.07	Next year	No
Liaoning Province	210400	Fushun City	2016.07	Next year	No
Liaoning Province	210900	Fuxin City	2016.07	Next year	No
Liaoning Province	211400	Huludao City	2016.07	Next year	No
Liaoning Province	210700	Jinzhou City	2016.07	Next year	No
Liaoning Province	211000	Liaoyang City	2016.07	Next year	No
Liaoning Province	211100	Panjin City	2016.07	Next year	No
Liaoning Province	210100	Shenyang City	2016.07	Next year	No
Liaoning Province	211200	Tieling City	2016.07	Next year	No
Liaoning Province	210800	Yingkou City	2016.07	Next year	No
Shanghai Municipality	310000	Shanghai City	2016.07	Next year	No
Beijing Municipality	110000	Beijing City	2016.08	Next year	No
Heilongjiang Province	230600	Daqing City	2016.08	Next year	No
Heilongjiang Province	230100	Harbin City	2016.08	Next year	No
Heilongjiang Province	230400	Hegang City	2016.08	Next year	No
Heilongjiang Province	230800	Jiamusi City	2016.08	Next year	No
Heilongjiang Province	230900	Qitaihe City	2016.08	Next year	No
Heilongjiang Province	230300	Jixi City	2016.08	Next year	No
Heilongjiang Province	231000	Mudanjiang City	2016.08	Next year	No
Heilongjiang Province	230200	Qiqihar City	2016.08	Next year	No
Heilongjiang Province	230500	Shuangyashan City	2016.08	Next year	No
Heilongjiang Province	231200	Suihua City	2016.08	Next year	No
Heilongjiang Province	230700	Yichun City	2016.08	Next year	No
Hubei Province	420700	Ezhou City	2016.08	Next year	No
Hubei Province	421100	Huanggang City	2016.08	Next year	No
Hubei Province	420200	Huangshi City	2016.08	Next year	No
Hubei Province	420800	Jingmen City	2016.08	Next year	No
Hubei Province	421000	Jingzhou City	2016.08	Next year	No
Hubei Province	420300	Shiyan City	2016.08	Next year	No
Hubei Province	421300	Suizhou City	2016.08	Next year	No
Hubei Province	420100	Wuhan City	2016.08	Next year	No
Hubei Province	420600	Xiangyang City	2016.08	Next year	No
Hubei Province	421200	Xianning City	2016.08	Next year	No

Province	City Code	City	Policy Time	Applicable Year	Phased Implementation
Hubei Province	420900	Xiaogan City	2016.08	Next year	No
Hubei Province	420500	Yichang City	2016.08	Next year	No
Shaanxi Province	610900	Ankang City	2016.08	Next year	No
Shaanxi Province	610300	Baoji City	2016.08	Next year	No
Shaanxi Province	610700	Hanzhong City	2016.08	Next year	No
Shaanxi Province	611000	Shangluo City	2016.08	Next year	No
Shaanxi Province	610200	Tongchuan City	2016.08	Next year	No
Shaanxi Province	610500	Weinan City	2016.08	Next year	No
Shaanxi Province	610100	Xi'an City	2016.08	Next year	No
Shaanxi Province	610400	Xianyang City	2016.08	Next year	No
Shaanxi Province	610600	Yan'an City	2016.08	Next year	No
Tianjin City	120000	Tianjin City	2016.08	Next year	No
Guangdong Province	440300	Shenzhen City	2016.10	Next year	No
Jiangsu Province	320400	Changzhou City	2016.10	Next year	No
Jiangsu Province	320800	Huai'an City	2016.10	Next year	No
Jiangsu Province	320700	Lianyungang City	2016.10	Next year	No
Jiangsu Province	320100	Nanjing City	2016.10	Next year	No
Jiangsu Province	320600	Nantong City	2016.10	Next year	No
Jiangsu Province	321300	Suqian City	2016.10	Next year	No
Jiangsu Province	320500	Suzhou City	2016.10	Next year	No
Jiangsu Province	321200	Taizhou City	2016.10	Next year	No
Jiangsu Province	320200	Wuxi City	2016.10	Next year	No
Jiangsu Province	320300	Xuzhou City	2016.10	Next year	No
Jiangsu Province	320900	Yancheng City	2016.10	Next year	No
Jiangsu Province	321000	Yangzhou City	2016.10	Next year	No
Jiangsu Province	321100	Zhenjiang City	2016.10	Next year	No
Zhejiang Province	330100	Hangzhou City	2016.10	Next year	No
Zhejiang Province	330500	Huzhou City	2016.10	Next year	No
Zhejiang Province	330400	Jiaxing City	2016.10	Next year	No
Zhejiang Province	330700	Jinhua City	2016.10	Next year	No
Zhejiang Province	331100	Lishui City	2016.10	Next year	No
Zhejiang Province	330200	Ningbo City	2016.10	Next year	No
Zhejiang Province	330800	Quzhou City	2016.10	Next year	No
Zhejiang Province	330600	Shaoxing City	2016.10	Next year	No

Province	City Code	City	Policy Time	Applicable Year	Phased Implementation
Zhejiang Province	331000	Taizhou City	2016.10	Next year	No
Zhejiang Province	330300	Wenzhou City	2016.10	Next year	No
Zhejiang Province	330900	Zhoushan City	2016.10	Next year	No

Note: All the above data are sourced from the official websites of local tax authorities. "Policy Time" indicates the month of GTP III implementation. "Applicable Year" indicates whether the rollout year is coded as the current year or the next year following the mid-year coding rule (rollouts in the first half are coded as the current year; those in the second half as the next year).

Table S2. CSDID ATT under Alternative Clustering Schemes

	(1)	(2)	(3)
	City cluster	Province cluster	Two-way cluster (City × Year)
ATT	0.065***	0.064**	0.064**
	(0.024)	(0.025)	(0.025)
Number of clusters	282 cities	31 provinces	282 × 14
N	2,256	2,256	2,256

Notes: This table reports the aggregated ATT from the Callaway and Sant'Anna (2021) doubly-robust estimator under three alternative clustering schemes for the standard errors. Column (1) clusters at the city level (baseline). Column (2) clusters at the province level to account for within-province correlation in treatment timing induced by the centralized provincial rollout of GTP III. Column (3) employs two-way clustering by city and year, accounting for both serial correlation within cities and common shocks across years. Covariates (LnAGDP, Gov, Tech, Edu, FDI) are fixed at their pre-treatment (g−1) values in all specifications. *** $p < 0.01$, ** $p < 0.05$, * $p < 0.1$.