Intelligence Hours Supplementary Analysis and Source Documentation

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Public version 5, country-source correction, 3 October 2026. These supporting tables accompany the main article. Source-ratio products are conditional scenarios, not observed median earnings. The downloadable replication package contains the frozen inputs, dated national-source registers, source captures, scripts and unrounded outputs.

Supplement A

Denominator Matching Rank Sensitivity and Regression Detail

The source-ratio scenario multiplies the harmonized minimum-wage-reference IH by the same-year provider MIN2AVE ratio. An exact hourly matching between that ratio's minimum numerator and the independently harmonized reference has not been certified. No actual matched-median series is constructed. The frozen provider κ-scaled benchmark is a second conditional product, based on the original provider wage reference after currency alignment. Both are retained in the released bridge CSV files so source choice is not mistaken for an independent median observation.

Table A1

Same-Year Source-Ratio Scenario Rankings, 2025

Economy	Provider κ	Ratio year	Minimum-reference rank	Scenario rank	Scenario minus minimum
Australia	0.545	2025	4	7	3
Belgium	0.475	2025	7	3	−4
Bulgaria	0.532	2025	28	29	1
Canada	0.492	2025	10	9	−1
Colombia	0.905	2025	32	32	0
Costa Rica	0.847	2025	30	30	0
Czechia	0.469	2025	21	18	−3
Germany	0.496	2025	6	6	0
Spain	0.553	2025	13	17	4
Estonia	0.427	2025	20	16	−4
France	0.625	2025	9	10	1
United Kingdom	0.619	2025	3	8	5
Greece	0.501	2025	23	22	−1
Croatia	0.539	2025	19	21	2

Economy	Provider κ	Ratio year	Minimum-reference rank	Scenario rank	Scenario minus minimum
Hungary	0.476	2025	27	25	−2
Ireland	0.511	2025	5	5	0
Israel	0.507	2025	11	12	1
Japan	0.464	2025	16	13	−3
Korea	0.596	2025	18	20	2
Lithuania	0.501	2025	15	14	−1
Luxembourg	0.564	2025	1	2	1
Latvia	0.448	2025	26	23	−3
Mexico	0.749	2025	31	31	0
Netherlands	0.483	2025	2	1	−1
New Zealand	0.640	2025	8	11	3
Poland	0.592	2025	17	19	2
Portugal	0.589	2025	22	26	4
Romania	0.605	2025	24	27	3
Slovak Republic	0.515	2025	25	24	−1
Slovenia	0.585	2025	12	15	3
Türkiye	0.472	2025	29	28	−1
United States	0.241	2025	14	4	−10

Note. Rank one denotes shortest hours. Ranks use unrounded values; displayed two-decimal ties are resolved by the unrounded quantity. Thirty-two economies have a same-year ratio and market FX. Chile has no 2025 ratio; its 2024 ratio remains as frozen provenance only, without a computed carry-forward scenario. Brazil, Malta and Peru have no selected ratio; Russia also lacks market FX. These ranks describe the algebraic scenario, not observed median-worker purchasing power or a causal minimum-wage-policy ranking.

Table A2

All Regenerated Income Models

Model	Dependent log variable	Sample	n	Covariance	Slope	SE	95% CI	p against null
1	ln_IH_min	2025	36	HC3	−1.032	0.099	[−1.233, −0.831]	0.746
2	ln_IH_min	2023–2025 pooled	110	CR1-country	−1.055	0.084	[−1.225, −0.886]	0.513
3	ln_IH_min_ppp	2025	37	HC3	−0.676	0.113	[−0.905, −0.447]	0.007
4	ln_IH_min_ppp	2023–2025 pooled	111	CR1-country	−0.672	0.100	[−0.874, −0.470]	0.002
5_source_ratio_scenario	ln provider κ	2025	32	HC3	−0.194	0.091	[−0.380, −0.007]	0.042
6_source_ratio_scenario	ln source-ratio scenario	2025	32	HC3	−1.156	0.104	[−1.369, −0.943]	0.145
7_source_ratio_scenario	ln source-ratio scenario	2023–2025 pooled	98	CR1-country	−1.164	0.085	[−1.337, −0.992]	0.061
8	ln_mw_hourly_usd	2025	36	HC3	1.032	0.099	[0.831, 1.233]	0.746

Note. The null is −1 for IH outcomes, zero for log provider κ and +1 for the dollar-wage mirror. Cross-sections use HC3 and t(n − k); pooled year-indicator models use country-clustered CR1 with G/(G − 1) × (n − 1)/(n − k) and t(G − 1). The all-country PPP model and matched 36-country PPP model are different samples and must not be interchanged in the slope identity. The mirror is not independent empirical evidence because the numerator is fixed. Scenario models inherit the source-matching limits of Table A1.

Supplement B

Complete Temporal Accounting and Currency Units

Table B1

Exact Components, 2023–2025

Economy	Currency	FX log points	Wage-reference log points	Total log points
Australia	AUD	3.062	−9.488	−6.426
Belgium	EUR	−4.407	−7.223	−11.630
Bulgaria	BGN	−4.164	−31.845	−36.009
Brazil	BRL	11.218	−14.422	−3.204
Canada	CAD	3.508	−7.713	−4.205
Chile	CLP	12.438	−20.265	−7.827
Colombia	COP	−6.514	−25.827	−32.341
Costa Rica	CRC	−7.747	−4.156	−11.902
Czechia	CZK	−1.434	−18.104	−19.538
Germany	EUR	−4.407	−6.610	−11.017
Spain	EUR	−4.407	−9.194	−13.601
Estonia	EUR	−4.407	−21.098	−25.504
France	EUR	−4.407	−3.803	−8.210
United Kingdom	GBP	−5.764	−16.496	−22.260
Greece	EUR	−4.407	−12.803	−17.210
Croatia	EUR	−4.407	−32.622	−37.028
Hungary	HUF	0.015	−21.342	−21.328
Ireland	EUR	−4.407	−17.789	−22.195
Israel	ILS	−6.055	−11.182	−17.238
Japan	JPY	6.321	−9.849	−3.528
Korea	KRW	8.566	−4.174	4.393
Lithuania	EUR	−4.407	−21.140	−25.547
Luxembourg	EUR	−4.407	−6.664	−11.070
Latvia	EUR	−4.407	−17.693	−22.100
Mexico	MXN	7.999	−29.565	−21.567
Malta	EUR	−4.407	−14.040	−18.446

Economy	Currency	FX log points	Wage-reference log points	Total log points
Netherlands	EUR	−4.407	−12.210	−16.616
New Zealand	NZD	5.477	−4.756	0.721
Peru	PEN	−4.837	−9.753	−14.589
Poland	PLN	−11.139	−27.476	−38.616
Portugal	EUR	−4.407	−13.517	−17.924
Romania	RON	−2.294	−27.542	−29.836
Slovak Republic	EUR	−4.407	−15.340	−19.747
Slovenia	EUR	−4.407	−5.996	−10.403
Türkiye	TRY	50.806	−79.776	−28.970
United States	USD	0.000	−0.000	0.000

Note. Dollar-price terms are zero. Components are unrounded in decomposition_country_2023_2025.csv and sum within numerical tolerance. All three years use the same selected pay concept and period-conversion policy. The wage term can reflect statutory rate changes and a dated change in normal-hours rules; it is not interpreted as an isolated causal policy effect. Canada and Japan retain provider regional weighted references and their weighting can contribute to change.

Distinct FX units are listed in fx_distinct_currency_2023_2025.csv. The 36 complete country paths contain 21 currency series including USD, or 20 excluding USD. Sixteen countries share EUR. BGN is a separate series with a fixed EUR peg and a 19-non-dollar-series exclusion sensitivity. Grubbs results are exploratory because approximate normality and independence are unverified. Shared-currency country bars are valid accounting observations; repeated country labels do not supply independent currency shocks.

Supplement C

Price Basis and Localization Arithmetic

Table C1

Selected Tax-Alignment Pilot Inputs

Plan	Market	Reported price	Currency	2025 FX	U.S. reference	List-basis L	L if inclusive
ChatGPT Go	India	399.0	INR	87.158448	8.0	0.572234	0.484944
ChatGPT Go	Indonesia	75000.0	IDR	16477.865180	8.0	0.568945	0.512563
ChatGPT Go	Korea	13000.0	KRW	1422.440833	8.0	1.142403	1.038548
ChatGPT Plus	India	1999.0	INR	87.158448	20.0	1.146762	0.971832
ChatGPT Plus	Indonesia	349000.0	IDR	16477.865180	20.0	1.058996	0.954051
ChatGPT Plus	Korea	29000.0	KRW	1422.440833	20.0	1.019375	0.926704

Note. Local-list L divides the reported price by the U.S. pre-tax list and 2025 annual FX. Net L additionally divides by 1 + the named tax rate under an inclusive-price assumption. India Go is provider-stated GST-inclusive (OpenAI 2025); India Plus and both Indonesian plans retain unknown inclusion. Korean inclusion is press-reported; no checkout invoice was independently verified. Reports are dated observations of a list, not continuous monthly price series. Earlier Go lists use the later January 16, 2026 U.S. US$8 reference and are explicitly ex post.

The frozen price chronology and original provider announcements remain in the original replication inputs. ChatGPT Plus begins in February 2023, Claude Pro in September 2023 (Anthropic 2023), and Google AI Premium in February 2024 (Hsiao 2024). Google AI Pro's later name does not create a 2023 price history. The historical numerator is an analytical US$20 benchmark. The site's separately dated three-plan basket is an operational series, and lower entry tiers are not spliced into this panel.

Matching the same named plan restricts tier differences without demonstrating constant capabilities, allowances, availability or effective delivered output. The 2025 annual FX conversion also differs from a transaction-date exchange rate. No tax scenario changes the frozen reported lists. The complete native-language tax register is separate from these price-inclusion observations.

Supplement D

Exploratory Anthropic Economic Index Criterion

The primary criterion is the 2025 Anthropic Economic Index country-use series. A 2026 release provides a temporal sensitivity. Both are frozen with hashes and country joins; the 2026 outcome is compared with the same 2025 wage-reference panel, not a fabricated 2026 annual wage panel. Dependent outcome is log AEI. A base model includes log GNI; a full model adds log IH. Source-ratio variants remain conditional products.

Table D1

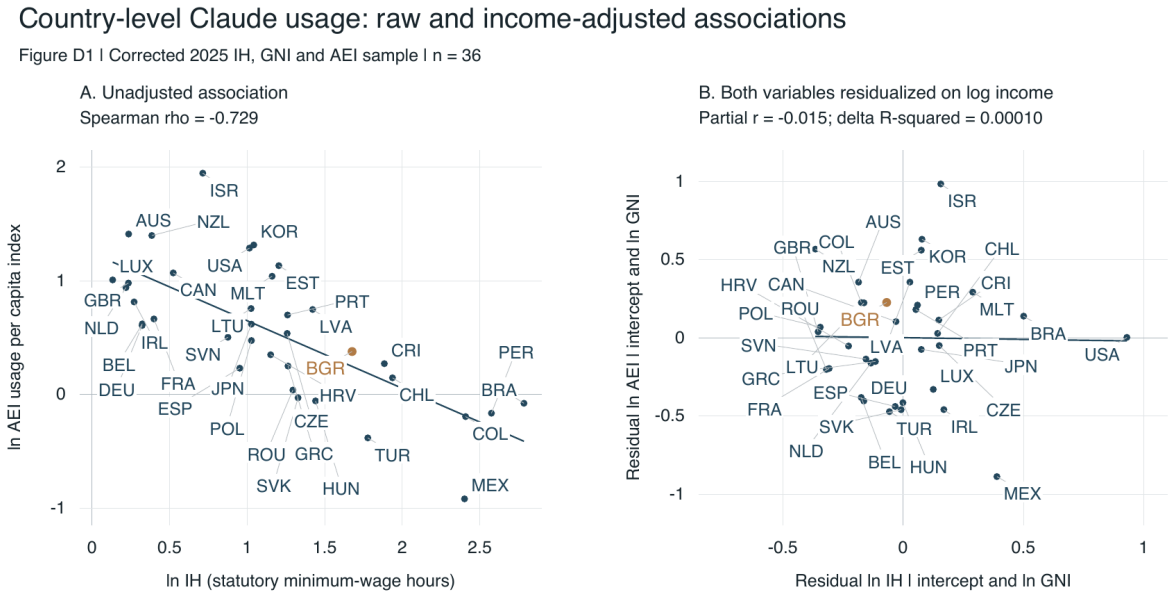
Country-Use Associations After the Income Control

AEI vintage	IH variant	n	Raw Spearman	Partial r	Partial-r 95% CI	IH coefficient	HC3 95% CI	ΔR^2
2025	IH_min	36	−0.729	−0.015	[−0.347, 0.320]	−0.022	[−0.500, 0.456]	0.0001
2025	IH_min_ppp	36	−0.543	0.093	[−0.248, 0.413]	0.116	[−0.415, 0.648]	0.0036
2025	IH_source_ratio_scenario	32	−0.710	−0.075	[−0.418, 0.287]	−0.129	[−1.217, 0.960]	0.0025
2026	IH_min	36	−0.808	−0.120	[−0.436, 0.222]	−0.147	[−0.516, 0.222]	0.0041
2026	IH_min_ppp	36	−0.642	−0.016	[−0.348, 0.319]	−0.017	[−0.404, 0.370]	0.0001
2026	IH_source_ratio_scenario	32	−0.812	0.014	[−0.342, 0.366]	0.019	[−0.795, 0.833]	0.0001

Note. Coefficient intervals use HC3 and t(n − 3). Partial-r intervals use an approximate Fisher-z transform with one income control. The frozen sample, full coefficients, VIFs and source hashes are in aei_v5_sample.csv, aei_v5_results.csv and aei_v5_summary.json. Missing outcomes and ratios are excluded only from the applicable model. The primary release's near-zero incremental association is not a claim of equivalence or a proof that price is non-binding.

Figure D1

Raw and Income-Controlled Claude-Use Associations



Note. Points are countries, with corrected minimum-wage-reference IH in 2025 and frozen AEI data. Income-controlled residuals use the same observations as the plotted raw comparison. The result is a construct-limits check, not a validation of task substitution, paid conversion or minimum-wage-worker behavior.

AEI combines free and paid Claude usage, multiple occupations and earnings levels. GNI and the wage reference are strongly related, which can limit precision after an income control. Nonsignificance can reflect weak identifying variation, sample size or the aggregate outcome's mismatch with the affordability construct. The study makes no wage-floor price-elasticity estimate. All AEI inputs, code, result tables and this supplement are included in the DOI package, rather than left only on the website.

Supplement E

Selected Employee-Income Profiles and Brazil Tax Components

Table E1

Selected 2025 Net/Gross Factors Applied as Sensitivities

Economy	q	Gross-reference IH	Net-factor IH	Standard-rate + net IH	Settlement basis
Bulgaria	0.77598	5.35	6.89	8.27	ordinary monthly payroll with specified employee deductions and tax
Brazil	0.92500	16.20	17.51	—	ordinary monthly payroll with specified employee deductions and tax

Economy	q	Gross-reference IH	Net-factor IH	Standard-rate + net IH	Settlement basis
Chile	0.81918	6.94	8.47	10.08	calendar 2025 equal month ratio of accrued regular payroll sums
Colombia	0.92000	11.12	12.08	14.38	ordinary monthly employee contributions and wage withholding
Costa Rica	0.89330	6.58	7.37	8.33	ordinary monthly payroll with specified employee deductions and tax
Hungary	0.66500	4.22	6.35	8.07	ordinary monthly payroll with specified employee deductions and tax
Luxembourg	0.88114	1.14	1.30	1.52	calendar 2025 regular payroll ratio of sums with refundable employment tax credits
Latvia	0.84251	4.15	4.92	5.95	ordinary monthly payroll with specified employee deductions and tax
Mexico	1.00000	11.04	11.04	12.81	qualifying minimum wage monthly contribution and withholding exceptions not final annual
Peru	0.87000	13.13	15.09	17.81	ordinary monthly payroll with specified employee deductions and tax
Portugal	0.89000	3.53	3.96	4.87	ordinary payroll with 14 payment annual minimum existence PIT protection
Türkiye	0.85000	5.92	6.96	8.35	official indicative ordinary payroll printed cent rounding
United States	0.92350	2.76	2.99	2.99	federal annual income tax liability monthly equivalent excluding EITC

Note. IH_net = IH_gross / q for each named profile. These factors are legal calculations, not observed payslips or a uniform international disposable-income panel. Payroll-profile gross pay and the comparative hourly wage have distinct fields. Direct hourly tariffs are not silently treated as the notified monthly salary. Employee deductions alone are modeled; employer labor costs are excluded. Monthly withholding, annual liability, insurance and refundable credits differ across profiles. Luxembourg includes CIS/CO2/CISSM refundable employment credits; the U.S. annual federal-only model excludes refundable EITC. No unspecified credits or benefits are added. Rounding conventions can affect the last cent.

Bulgaria. Resident single adult age 40, born after 1959, no children, no other income; ordinary third-category full-time employment. Occupation/economic-activity minimum contribution base does not exceed BGN 1,077; contribution base equals salary and is below the contribution ceiling. Employee social/pension 10.58% plus health 3.20%; PIT 10% on monthly taxable earnings minus mandatory employee contributions. No disability, child, voluntary insurance or other special tax relief; no additional taxable remuneration. Aggregate employee contributions and monthly PIT rounded half-up to cents; this stated arithmetic convention can differ at the last cent from separate component

rounding. Conditional ordinary payroll illustration, not an observed payslip or final annual reassessment; the occupation condition must not be generalized to every worker. Settlement: ordinary monthly payroll with specified employee deductions and tax. Credits: Only credits/exemptions explicitly stated in the profile; no unspecified benefits or relief added. Primary URLs and the dated model calculation are preserved in net_minimum_wage_inputs.json and tax-net-primary-source-register-20261003.json.

Brazil. Resident ordinary employee aged 30, single, childless, with no other income. Full-time employment at the applicable base minimum, without an occupational or special exemption. Exclude employer contributions, voluntary deductions, loans, union deductions, transfers, and extra or bonus payments. Settlement: ordinary monthly payroll with specified employee deductions and tax. Credits: Only credits/exemptions explicitly stated in the profile; no unspecified benefits or relief added. Primary URLs and the dated model calculation are preserved in net_minimum_wage_inputs.json and tax-net-primary-source-register-20261003.json.

Chile. Resident ordinary employee aged 30, single, childless, with no other income. Full-time employment at the applicable base minimum, without an occupational or special exemption. Exclude employer contributions, voluntary deductions, loans, union deductions, transfers, and extra or bonus payments. Use the adult age band of 18–65, AFP Uno, an ordinary indefinite contract, and FONASA health contributions of 7%. Exclude heavy-work contributions, a young-worker special subsidy, and additional Isapre premiums. AFP commissions and contract type are substantive model inputs. Weight four monthly base payments for January–April, five for May–September, and three for October–December; this is a selected statutory profile rather than a national empirical average. Settlement: calendar 2025 equal month ratio of accrued regular payroll sums. Credits: Only credits/exemptions explicitly stated in the profile; no unspecified benefits or relief added. Primary URLs and the dated model calculation are preserved in net_minimum_wage_inputs.json and tax-net-primary-source-register-20261003.json.

Colombia. Resident ordinary employee aged 30, single, childless, with no other income. Full-time employment at the applicable base minimum, without an occupational or special exemption. Exclude employer contributions, voluntary deductions, loans, union deductions, transfers, and extra or bonus payments. Ordinary full-month employee; employee health and pension contributions are 4% each. Exclude the separate transport allowance and other allowances or bonuses. The net example has zero monthly withholding; final annual filing is not reconstructed. Settlement: ordinary monthly employee contributions and wage withholding. Credits: Only credits/exemptions explicitly stated in the profile; no unspecified benefits or relief added. Primary URLs and the dated model calculation are preserved in net_minimum_wage_inputs.json and tax-net-primary-source-register-20261003.json.

Costa Rica. Resident ordinary employee aged 30, single, childless, with no other income. Full-time employment at the applicable base minimum, without an occupational or special exemption. Exclude employer contributions, voluntary deductions, loans, union deductions, transfers, and extra or bonus payments. Use the ordinary unqualified-worker monthly tariff as the full-time contribution base. The published monthly tariff need not equal exactly 30 times the rounded daily tariff. Settlement: ordinary monthly payroll with specified employee deductions and tax. Credits: Only credits/exemptions explicitly stated in the profile; no unspecified benefits or relief added. Primary

URLs and the dated model calculation are preserved in net_minimum_wage_inputs.json and tax-net-primary-source-register-20261003.json.

Hungary. Resident ordinary employee age 40. Single adult without children, no other income. PIT 15% and employee SSC 18.5%, both on gross. No special exemption, disability, first-marriage or other tax credit. Settlement: ordinary monthly payroll with specified employee deductions and tax. Credits: Only credits/exemptions explicitly stated in the profile; no unspecified benefits or relief added. Primary URLs and the dated model calculation are preserved in net_minimum_wage_inputs.json and tax-net-primary-source-register-20261003.json.

Luxembourg. Resident single adult, age 40, no children, no other income, ordinary full-time unqualified employment. Class 1 first tax card; FD=0, additional FO=0, additional DS=0; standard FFO 540/year and FDS 480/year are already embedded in the monthly salary table. Health and pension employee contribution 11.05%; dependency 1.4% of gross minus the published quarter-minimum allowance (659.45 January, 675.93 May). Regular monthly payroll with CIS 50, CI-CO2 16 and CISSM 81; refundable excess employment credits included. Social total and dependency contribution rounded to cents; published dependency allowance used; table salary floored to EUR 5, tax floored to EUR 0.10 before and after the 7% employment-fund supplement. A conditional statutory payroll illustration, not an observed payslip or a final annual income-tax reassessment; component rounding can change the last cent. Four months at EUR 2,637.79 plus eight at EUR 2,703.74. Ratio applied to the comparative gross hourly benchmark as a sensitivity, not an exact matched gross payroll observation. Settlement: calendar 2025 regular payroll ratio of sums with refundable employment tax credits. Credits: CIS, CO2 credit and CISSM included in selected ordinary payroll model. Primary URLs and the dated model calculation are preserved in net_minimum_wage_inputs.json and tax-net-primary-source-register-20261003.json.

Latvia. Resident ordinary employee age 40, normal 10.5% employee SSC. Single adult without children, no other income. Tax book registered at this employer, EUR 510 monthly allowance. PIT 25.5% on gross minus SSC minus allowance; cent-rounded arithmetic. Settlement: ordinary monthly payroll with specified employee deductions and tax. Credits: Only credits/exemptions explicitly stated in the profile; no unspecified benefits or relief added. Primary URLs and the dated model calculation are preserved in net_minimum_wage_inputs.json and tax-net-primary-source-register-20261003.json.

Mexico. Resident ordinary employee aged 30, single, childless, with no other income. Full-time employment at the applicable base minimum, without an occupational or special exemption. Exclude employer contributions, voluntary deductions, loans, union deductions, transfers, and extra or bonus payments. Use the general-zone minimum, excluding the northern-border rate of MXN 419.88 per day. Assume only minimum daily pay in the ordinary month and 30 paid calendar days. The employer pays the employee IMSS share under Article 36 of the Social Security Law (LSS). No monthly income-tax withholding applies under Article 96 of the Income Tax Law (LISR); final annual settlement and subsidies are not newly reconstructed. Settlement: qualifying minimum wage monthly contribution and withholding exceptions not final annual. Credits: Only credits/exemptions explicitly stated in the profile; no unspecified benefits or relief added. Primary URLs and the dated

model calculation are preserved in net_minimum_wage_inputs.json and tax-net-primary-source-register-20261003.json.

Peru. Resident ordinary employee aged 30, single, childless, with no other income. Full-time employment at the applicable base minimum, without an occupational or special exemption. Exclude employer contributions, voluntary deductions, loans, union deductions, transfers, and extra or bonus payments. Assume ONP affiliation; private AFP deductions differ. Employee ONP contributions are 13% of the ordinary base wage; employer EsSalud contributions are excluded. With no other taxable income, annual earnings remain below the deduction of seven UIT. Settlement: ordinary monthly payroll with specified employee deductions and tax. Credits: Only credits/exemptions explicitly stated in the profile; no unspecified benefits or relief added. Primary URLs and the dated model calculation are preserved in net_minimum_wage_inputs.json and tax-net-primary-source-register-20261003.json.

Portugal. Mainland resident ordinary employee, single adult without children, no other income. General 11% employee SSC; annual minimum-existence protection for 870 x 14 payments. No additional taxable remuneration, meal/transport benefits or special contribution regime. Settlement: ordinary payroll with 14 payment annual minimum existence PIT protection. Credits: Only credits/exemptions explicitly stated in the profile; no unspecified benefits or relief added. Primary URLs and the dated model calculation are preserved in net_minimum_wage_inputs.json and tax-net-primary-source-register-20261003.json.

Türkiye. Ordinary employee at the statutory monthly floor; the official indicative net assumes the normal minimum-wage exemption and employee deductions. Not an observed payslip; pensioner or other exceptional insurance status requires a different model. Settlement: official indicative ordinary payroll printed cent rounding. Credits: Only credits/exemptions explicitly stated in the profile; no unspecified benefits or relief added. Primary URLs and the dated model calculation are preserved in net_minimum_wage_inputs.json and tax-net-primary-source-register-20261003.json.

United States. Resident ordinary employee aged 30, single, childless, with no other income. Full-time employment at the applicable base minimum, without an occupational or special exemption. Exclude employer contributions, voluntary deductions, loans, union deductions, transfers, and extra or bonus payments. Use the federal minimum of USD 7.25 per hour, 40 hours per week, and 52 weeks per year. Express annual liability as a monthly equivalent. Include federal FICA and personal income tax only; exclude state and local income tax, refundable EITC, and benefits. Actual monthly withholding may differ from annual settlement; higher local wage floors are not substituted. Settlement: federal annual income tax liability monthly equivalent excluding EITC. Credits: EITC excluded by the selected federal-only annual-liability convention. Primary URLs and the dated model calculation are preserved in net_minimum_wage_inputs.json and tax-net-primary-source-register-20261003.json.

Brazil's ordinary 2025 month is R$1,518 gross and R$1,404.15 after employee INSS and zero wage income tax, corroborated by the official contribution rule and CORECON-PR's published gross/net table. The conditional pre-tax Brazil/Luxembourg net-factor endpoint ratio is 13.51. Luxembourg's 17% VAT and selected net-factor case gives 1.52 hours. These two profiles can be compared conditionally without claiming that all thirteen use the same settlement or credit system.

Table E2

Brazil ISS-Component Illustrations With Luxembourg's 17% VAT Reference

Case	ISS component	Brazil gross IH	Brazil net-factor IH	Net-factor endpoint ratio
ISS_legal_minimum	2.0%	16.52	17.86	11.78
Sao_Paulo_ISS_example	2.9%	16.66	18.02	11.88
ISS_legal_maximum	5.0%	17.00	18.38	12.13

Note. ISS is a municipal component, including the selected São Paulo example. These cases assume full pass-through of that component alone. They exclude PIS/COFINS import-service levies, CIDE where the legal-person-payer rule applies, provider-income withholding, IOF and payment-route charges. The statutes use different bases and liable parties; their headline percentages cannot simply be added as a nationwide consumer VAT. All-in-tax and observed-checkout flags are false. A zero modeled scalar is not assigned to Brazil.

The complete register contains primary tax-law sources for all 37 historical countries, while 36 have market-FX IH and 35 a selected scalar rate scenario. No provider invoice is verified. Canada’s 5% is federal GST only and U.S. 0% is federal VAT only; regional sales taxes remain outside those scenarios. Colombia’s cloud-computing exclusion requires an actual service classification. Israeli foreign-service collection cannot be inferred from the standard rate alone. Estonia and Romania use equal-month purchase assumptions across rate changes, which may differ from an individual invoice tax point.

The separate OECD TaxBEN extract covers 24 countries for policy year 2024. It contains annual net family income with eligible in-work benefits under its own regional wage and hours conventions. The U.S. modeled regional reference differs from the federal-floor IH denominator. No 2024 family-income ratio is carried forward into 2025 payroll. The raw response, SDMX structure, filters and reproduction script are included. An unmodeled comparable q remains unavailable; it does not mean a country lacks laws or payroll evidence.

Supplement F

Dated Wage Reference Bridge and Source Scope

The source audit covers 42 countries: the 37 historical-panel economies plus China, India, Nigeria, Indonesia and South Africa used by the extension or localization pilot. It does not turn all 42 into a panel. Every historical country-year has a selected wage rule and a documented scope. Dated primary schedules reconstruct 105 of the 111 wage references; six Canada/Japan rows retain provider employment-weighted regional benchmarks without reconstructing their exact underlying annual weights. Copying a provider value and identifying its legal interpretation are different verification tasks.

Table F1

2025 Provider-to-Harmonized Wage Bridge

Country	Provider wage	Revised wage	Ratio	Provider IH	Revised IH	Month share %
Australia	24.53000	24.52500	0.99980	1.27	1.27	—

Country	Provider wage	Revised wage	Ratio	Provider IH	Revised IH	Month share %
Belgium	12.80405	12.80429	1.00002	1.38	1.38	0.84
Bulgaria	6.21356	6.49000	1.04449	5.59	5.35	3.22
Brazil	6.90000	6.90000	1.00000	16.20	16.20	7.36
Canada	16.57000	16.57000	1.00000	1.69	1.69	–
Chile	2723.77448	2742.37063	1.00683	6.99	6.94	3.64
Colombia	7141.30435	7291.39041	1.02102	11.35	11.12	5.69
Costa Rica	1529.61875	1529.61875	1.00000	6.58	6.58	–
Czechia	129.80000	124.40000	0.95840	3.37	3.52	2.10
Germany	12.82000	12.82000	1.00000	1.38	1.38	–
Spain	9.26000	6.83077	0.73766	1.91	2.59	1.49
Estonia	5.31000	5.31000	1.00000	3.33	3.33	2.00
France	11.88000	11.88000	1.00000	1.49	1.49	–
United Kingdom	12.02000	12.01750	0.99979	1.26	1.26	–
Greece	5.83898	5.00481	0.85714	3.03	3.54	2.04
Croatia	5.59615	5.59615	1.00000	3.16	3.16	1.82
Hungary	1672.00000	1672.00000	1.00000	4.22	4.22	2.43
Ireland	13.50000	13.50000	1.00000	1.31	1.31	–
Israel	33.82000	33.81500	0.99985	2.04	2.04	–
Japan	1071.50000	1071.50000	1.00000	2.79	2.79	–
Korea	10030.00000	10030.00000	1.00000	2.84	2.84	–
Lithuania	6.35000	6.35000	1.00000	2.79	2.79	1.71
Luxembourg	15.50000	15.50143	1.00009	1.14	1.14	–
Latvia	4.26923	4.26923	1.00000	4.15	4.15	2.39
Mexico	34.85000	34.85000	1.00000	11.04	11.04	–
Malta	5.54450	5.54450	1.00000	3.19	3.19	–
Netherlands	14.28611	14.23000	0.99607	1.24	1.24	–
New Zealand	23.41000	23.41250	1.00011	1.47	1.47	–
Peru	5.43269	5.43269	1.00000	13.13	13.13	6.31
Poland	26.91923	26.91923	1.00000	2.79	2.79	1.61
Portugal	5.85577	5.01923	0.85714	3.02	3.53	2.03
Romania	23.36538	24.49600	1.04839	3.83	3.65	2.21

Country	Provider wage	Revised wage	Ratio	Provider IH	Revised IH	Month share %
Russia	129.46154	129.46154	1.00000	—	—	—
Slovak Republic	4.69000	4.69000	1.00000	3.77	3.77	2.17
Slovenia	7.37146	7.37146	1.00000	2.40	2.40	1.39
Türkiye	133.36154	133.36154	1.00000	5.92	5.92	3.03
United States	7.25000	7.25000	1.00000	2.76	2.76	—

Note. Wage amounts are in the same historical local currency within each row, rather than common units across rows. “Provider” means the frozen selected dataflow reference after Bulgaria's EUR/BGN alignment; it is not certified as the MIN2AVE numerator. The bridge separates currency alignment, dated rate reconstruction, precision and pay-concept choices. Belgium retains RMMMG eligible-remuneration scope; Canada/Japan retain provider regional aggregation; the U.S. is federal only. Notified-month share uses price × FX / the documented monthly base where available; an hourly-only row has no invented monthly salary. The main normalized share instead uses the chosen hourly reference × 173⅓.

Table F2

Ordinary-Base and 14/12 Annual-Pay Normalization Scenarios

ISO	Year	Ordinary hourly reference	14/12 hourly scenario	Ordinary IH	Annual-pay IH scenario
ESP	2023	6.23077	7.26923	2.97	2.54
ESP	2024	6.54231	7.63269	2.82	2.42
ESP	2025	6.83077	7.96923	2.59	2.22
GRC	2023	4.40337	5.13726	4.20	3.60
GRC	2024	4.71635	5.50240	3.92	3.36
GRC	2025	5.00481	5.83894	3.54	3.03
PRT	2023	4.38462	5.11538	4.22	3.62
PRT	2024	4.73077	5.51923	3.91	3.35
PRT	2025	5.01923	5.85577	3.53	3.02

Note. Greece, mainland Portugal and Spain have documented mandatory extra payments. This table applies a pure 14/12 scenario to the harmonized ordinary base and keeps FX fixed. It is not a reconstruction of every eligibility, accrual or cash-timing condition, nor a reproduction of the provider's own annual wage statistic. Both concepts can answer useful questions: ordinary-period purchasing power and twelve-month average purchasing power over twelve monthly subscription purchases.

Table F3

Selected Annual Hourly Wage References in Historical Local Currency

Economy	Currency	2023	2024	2025	Method
Australia	AUD	22.30500	23.66500	24.52500	dated primary rates
Belgium	EUR	11.91207	12.43738	12.80429	dated primary rates
Bulgaria	BGN	4.72000	5.58000	6.49000	dated primary rates
Brazil	BRL	5.97333	6.42000	6.90000	dated primary rates

Economy	Currency	2023	2024	2025	Method
Canada	CAD	15.34000	16.10000	16.57000	preserved provider employment weighted hourly
Chile	CLP	2239.31624	2500.35613	2742.37063	dated primary rates
Colombia	COP	5631.78642	6447.13676	7291.39041	dated primary rates
Costa Rica	CRC	1467.35375	1494.20625	1529.61875	dated primary rates
Czechia	CZK	103.80000	112.50000	124.40000	dated primary rates
Germany	EUR	12.00000	12.41000	12.82000	dated primary rates
Spain	EUR	6.23077	6.54231	6.83077	dated primary rates
Estonia	EUR	4.30000	4.86000	5.31000	dated primary rates
France	EUR	11.43667	11.68833	11.88000	dated primary rates
United Kingdom	GBP	10.19000	11.18500	12.01750	dated primary rates
Greece	EUR	4.40337	4.71635	5.00481	dated primary rates
Croatia	EUR	4.03846	4.84615	5.59615	dated primary rates
Hungary	HUF	1350.66667	1534.00000	1672.00000	dated primary rates
Ireland	EUR	11.30000	12.70000	13.50000	dated primary rates
Israel	ILS	30.23750	31.87750	33.81500	dated primary rates
Japan	JPY	971.00000	1015.25000	1071.50000	preserved provider employment weighted hourly
Korea	KRW	9620.00000	9860.00000	10030.00000	dated primary rates
Lithuania	EUR	5.14000	5.65000	6.35000	dated primary rates
Luxembourg	EUR	14.50216	14.86090	15.50143	dated primary rates
Latvia	EUR	3.57692	4.03846	4.26923	dated primary rates
Mexico	MXN	25.93000	31.11625	34.85000	dated primary rates
Malta	EUR	4.81825	5.33850	5.54450	dated primary rates
Netherlands	EUR	12.59444	13.47500	14.23000	dated primary rates
New Zealand	NZD	22.32500	23.03750	23.41250	dated primary rates
Peru	PEN	4.92788	4.92788	5.43269	dated primary rates
Poland	PLN	20.45192	24.64038	26.91923	dated primary rates
Portugal	EUR	4.38462	4.73077	5.01923	dated primary rates
Romania	RON	18.59875	20.99200	24.49600	dated primary rates
Russia	RUB	93.70385	111.01154	129.46154	dated primary rates
Slovak Republic	EUR	4.02300	4.31000	4.69000	dated primary rates

Economy	Currency	2023	2024	2025	Method
Slovenia	EUR	6.94246	7.23404	7.37146	dated primary rates
Türkiye	TRY	60.05769	102.57692	133.36154	dated primary rates
United States	USD	7.25000	7.25000	7.25000	dated primary rates

Note. The full register states worker category, coverage, supplementary-pay treatment, native-language source IDs and dates. Monthly sources are converted for each applicable wage-and-hours period before equal-month averaging; intra-month changes use calendar-day weights. Brazil retains the notified hourly divisor distinct from its monthly payroll; Chile's 45-to-44-hour change and Colombia's July hour changes are applied at their dated boundaries. Czechia uses the ordinary 40-hour notified tariff; Poland's civil-contract tariff is excluded from the employee monthly benchmark. The Netherlands' 2023 monthly system needs the stated 36-hour contract assumption; its later directly notified adult hourly tariff is explicit. Age-band changes, legal exclusions and first-full-pay-period implementation remain named scope limitations.

The portable wage_harmonization_evidence.json preserves the period arrays, exact rational results and source catalog. country-source-audit/ holds 232 source-capture and audit files with a hash index; transport failures remain recorded separately from actual official content inspected through the web interface. Snapshot captures and proofs have their own relative-path hash manifest. Raw OECD and World Bank responses are preserved, and the October 2 refresh independently matched copied provider observations. None of these hashes validates a legal scope on its own: the source facts and calculation contract must be checked together.

The January 2026 snapshot is independently qualified. Japan includes only prefectural rates effective on January 1 and withholds a weighted point. Poland separates PLN4,806 employee monthly pay from PLN31.40 civil contracts. Mexico's /8 conversion does not allow prorating its daily guarantee. China and India retain named regional instruments without a harmonized national range. Nigeria's ₦70,000 official corroboration is separated from the assumed 40-hour equivalent and unresolved consolidated coverage. snapshot_worker_cases.json records these distinct instruments, dates, contribution concepts and URLs; it is not a table of comparable national endpoints.

Primary law supplies wage and tax parameters, but not every empirical outcome needed for a universal take-home index. A full extension would need matched regional weights, earnings populations, tax settlements, benefits, payment routes and actual consumer invoices. This version publishes verified parameters and conditional calculations while retaining those boundaries.

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