

Author Disclosure Statement for Michael Baker as it relates to: *The Impact of Family Tax Benefits on Children's Health and Educational Outcomes*

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Statistics Canada analysts vet the results prior to researchers being able to take them out of the RDCs for publication. However, the results are only vetted to ensure that relevant residual disclosure rules are followed so that individuals in the sample cannot be identified.

IRB approval was not obtained for this study because under Canada's Tri-Council Policy Statement on Ethical Conduct for Research Involving Humans (TCPS 2) the research does not require research ethics board review when it relies exclusively on information that is in the public domain or publicly available through a mechanism set out by legislation or regulation and that is protected by law (TCPS 2, Article 2.2).

I declare that I have not received significant financial or in-kind support from an interested party in the past three years.

I declare that I hold no positions in relevant organizations.

No other party had a right to review this manuscript prior to circulation.