

Disclosure Statement

I declare that I have no relevant or material financial interests that relate to the research described in this paper.

Data and Code Availability

This paper includes confidential data protected by Titles 13 (survey data) and Titles 26 (administrative tax data) of U.S. Code. The data cannot be released publicly. However, researchers can apply for access to data through the Federal Statistical Research Data Center (FSRDC) system (see <https://www.census.gov/about/adrm/fsrdc/about.html>). The source organizations (IRS, SSA, etc.) that provide this data to the Census Bureau do not review results prior to dissemination.

While the underlying data cannot be shared publicly, we commit to sharing our code as is (except edits as required under the policies of the Census Disclosure Review Board to protect Title 13 and Title 26 data). In practice, this involves minor changes, such as the removal of file paths (for the original Title 13 and Title 26 data) and variable names (which can be substitute with identifiers such as <<w2 earnings>> in place of the actual W-2 earnings variable). The original complete code will be made available through the FSRDC servers to researchers with approved access to the data sources used in the paper.

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