2016 Statistics of Income
Joint Statistical Research Program Projects

Taxpayer Responses to Third-party Income Reporting: Evidence from Spatial Variation across the U.S.
- Bibek Adhikari - Illinois State University
- James Alm – Tulane University

Tax Compliance Burdens and Tax Mistakes
- Youssef Benzarti - University of California, Los Angeles
- Danel Reck – University of California, Berkeley
- Alisa Tazhildinova – McMaster University
- Alexander Gelber – University of California, Berkeley

Using Panel Tax Data to Examine Joint Social Security Claiming Decisions and Changes in Marginal Tax Rates near Claiming
- Peter Brady – Investment Company Institute
- Steven Bass - Investment Company Institute

Estimating the Reasonable Compensation of S Corporation Owners
- Paul Burnham - Congressional Budget Office
- John McClelland - Congressional Budget Office

Estate Taxes, Senior Income Tax Breaks and Interstate Elderly Migration
- Karen Conway – University of New Hampshire
- Jonathan Rork – University of New Hampshire

Who Benefits from Retirement Plan Tax Expenditures?
- Irena Dushi – Social Security Administration
- Teresa Ghilarducci - New School for Social Research
- Anthony Webb - New School for Social Research

The Role of Complex Business Structures in Tax Planning
- Andrew Duxbury - James Madison University
- Amy Dunbar - James Madison University

Comparing the Tax Behavior of Public and Private Firms
• Andrew Belnap - University of North Carolina
• Jeff Hoops – University of North Carolina
• Ed Maydew - University of North Carolina
• Michele Mullaney - University of North Carolina

**Tax Behavior of Distressed Firms**
• Andrew Belnap - University of North Carolina
• Jeff Hoops – University of North Carolina
• Ed Maydew - University of North Carolina
• Michele Mullaney - University of North Carolina

**What Drives Late Filing? Developing a Typology of Delinquent Taxpayers**
• James Alm - Tulane University
• Janina Enachescu - University of Vienna
• Matthias Kasper – University of Vienna
• Erich Kirchler - University of Vienna
• Jerome Olsen - University of Vienna

**New Statistics to Understand the Sources of America’s Rise in Contingent Work**
• David Card – University of California, Berkeley
• Andrew Garin – Harvard University
• Lawrence Katz – Harvard University
• Dmitri Koustas – University of California, Berkeley

**Microstructure of Employment: Firms, Labor, Income, and Investment**
• Eduardo Lopez – George Mason University
• Robert Axtel – George Mason University
• Joseph Shaheen - George Mason University

**The Effect of Income Taxes on the Retirement Decision of Married Couples**
• Robert McClelland – Urban/Brookings Tax Policy Center
• Chenxi Lu - Urban/Brookings Tax Policy Center

**The Accumulation and Intergenerational Transmission of Personal Wealth: A longitudinal assessment of the cumulative role of tax expenditures on capital**
• Fabian Pfeffer – University of Michigan
• Luis Flores – University of Michigan

**Tax Evasion by the Wealthy: Measurement and Implications**
• Daniel Reck – University of California, Berkeley
• Gabriel Zucman – University of California, Berkeley

How Do Firm and Worker Behavioral Responses to Tax Changes Interact, and What Are the Consequences for Income Tax Compliance?
• Joel Slemrod – University of Michigan
• Will Boning – University of Michigan
• Max Risch – University of Michigan
• Eleanor Wilking – University of Michigan

An Examination of Partnership Tax Return Complexity
• Erin Towery – University of Georgia

Behavioral Factors Driving the Response of Businesses to Tax Policy
• Eric Zwick – University of Chicago