

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 Tazhitdinova – 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