Statistics of Income–Joint Statistical Research Program

Call for Proposals

Through its Joint Statistical Research Program (JSRP), Statistics of Income (SOI) seeks to enable the use of tax microdata by qualified researchers outside the Federal government. Such research can provide new insights and advance the understanding of the ways that existing tax policies affect individuals, businesses, and the economy. It can also provide a new understanding of taxpayer behavior to aid in the administration of the U.S. tax system. Finally, such research can lead to the development of new datasets useful for future tax administration research, as well as new tabulations that can be released to the public. SOI is a division of the Internal Revenue Service's (IRS) Research, Applied Analytics, and Statistics office.

SOI will accept Research proposals for the 2023 JSRP from June 1 through June 30, 2023. Final selections will be announced on or around September 30, 2023. Proposals must be submitted through the Office of Management and Budget sponsored Standard Application Process portal website found at [ResearchDataGov.org.](ResearchDataGov.org)

Please review the SOI specific SAP instructions before you apply.

The following subjects are of particular interest to the IRS and the tax research community:

- Taxpayer experience and the role of information, engagement, and effective interaction;
- Early issue identification and near real-time resolution processes;
- New data or analytic techniques to measure both voluntary compliance and enforcement revenue return on investment for different types of investment (service, enforcement, operations support);
- Information reporting, artificial intelligence, data, and advanced analytic techniques to narrow the tax gap, improve compliance, and diminish repeat noncompliance;
- New data or analytic techniques to identify and address emerging noncompliance issues;
- Taxpayer response to policy changes, particularly taxpayer responses to changes in incentives and the role complex business structures play; and
- Application of new research methods for tax administration, through data science, behavioral insights, or other interdisciplinary approaches.

Please note that the lead researcher on a proposal must meet the conditions to become an Intergovernment Personnel Act (opm.gov) employee and be a U.S. citizen.

Proposal evaluations will be based on several factors, including:

Tax Administration Purpose: Projects must have a tax administration purpose. Projects should provide: new understanding of taxpayer behavior that could impact the administration of the tax system; advance the understanding of the ways that existing or proposed tax policies affect people, businesses,

and the economy; produce new products for public dissemination; or otherwise advance IRS tax administration priorities.

Statistical Purpose: Projects must demonstrate a statistical purpose wherein the results do not identify individuals or specific organizations. Rather the goal of the project is to produce results that describe the characteristics of groups through statistics and statistical analysis.

Statistical Disclosure Limitation: Projects must clearly describe features of planned tabular outputs such as geographical and industry breakdowns. Proposal reviewers will determine what statistical disclosure limitation procedures should be applied.

Demonstrated Need for Data Access: The proposal must demonstrate that publicly available data are inadequate for the project.

Research Team Experience: The research applicant must demonstrate that the research team's skills and resources are sufficient to achieve the project goals. Experience in conducting academic-level research and publishing in professional journals is required.

IRS Resources Required to Complete the Project: SOI will evaluate the IRS staff resources, internal processes, and technology required to conduct and complete the research project and whether those resources are available for the project.

Data Availability: SOI will determine whether the required data are available or can be assembled and provided to the researchers given legal time, and cost constraints.

What should you expect if your proposal is selected?

A selected research project will be performed under a formal IRS agreement which will include a description of the topics and data to be analyzed, term of the project, regular reporting requirements, and applicable restrictions, including the requirement that SOI review and approve all presentation materials and papers prior to publication or dissemination. Our review is intended to ensure that the product produced is limited to the outlined tax administration focused objectives, protects confidential IRS processes, and ensures that no individual taxpayer data are disclosed, either directly or indirectly based on compliance with IRS published disclosure limitation guidelines. SOI has a strict policy of neither censoring nor vetoing research findings. All SOI-sponsored research projects are policy neutral. Working in collaboration with IRS research partners helps ensure accuracy in the interpretation of data items and brings essential domain knowledge to the teams without seeking to promote particular outcomes.

Please note that it is unlikely that work on the selected research projects will begin before December 1, 2023. A researcher participating in the project as an Intergovernment Personnel Act (IPA) employee will have four years of data access per the requirements of the IPA program. Student researchers can maintain data access only while they are full-time students. Additionally, a project must be completed within five years. Data access will not be permitted beyond five years. Thus, we suggest that researchers plan to complete their research within two years from the date they are granted access to the relevant data to provide ample time for revisions and resubmissions required for publication purposes.

SOI recognizes that the level of data access required by non-IRS researchers may differ across projects based on any number of factors. Projects for which a non-IRS researcher will access only aggregated information compiled by the IRS will be conducted under a simple Memorandum of Understanding. Projects that require a non-IRS researcher to work with statistical microdata will have more substantial contractual arrangements and require U.S. citizenship, a background check, and annual training on IRS data and computer security procedures. Researchers will only be able to access tax microdata using IRS equipment.

All research projects should result in a working paper that will be made publicly available via SOI's Tax Stats webpage at www.irs.gov/statistics. Researchers may also submit their paper for publication in academic and professional journals and for presentation at professional conferences. Derivative works produced using publicly released papers are not subject to SOI review.