

# DAVID SPLINTER

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Joint Committee on Taxation  
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## EMPLOYMENT

Joint Committee on Taxation, United States Congress, Senior Economist 2012 – Present

- Responsible for estimating the revenue effects of certain proposed changes in tax policy.
- Hundreds of letters written to Members of Congress and staff.
- Thousands of revenue scores estimated.

## EDUCATION

Ph.D., Economics, Rice University, 2012

M.A., Economics, Rice University, 2011

B.S., *summa cum laude*, Chemical Engineering, University of Oklahoma, 2003

## WORKING PAPERS

“Advance Tax Credits: Reconciliations and Repayments.” with James Elwell and Lin Xu. 2023.

“The Paycheck Protection Program: Progressivity and Tax Effects.”  
with Eric Heiser, Michael Love, and Jacob Mortenson. 2023.

## PUBLISHED PAPERS

“Using Tax Data to Measure Long-Term Trends in U.S. Income Inequality.” with Gerald Auten.  
*Journal of Political Economy*, [Forthcoming](#).

“Earnings Business Cycles: The Covid Recession, Recovery, and Policy Response.”  
with Jeff Larrimore and Jacob Mortenson. *Journal of Public Economics*, 2023, 225, 104983.

“Stimulus Checks: True-Up and Safe Harbor Costs.” *National Tax Journal*, 2023, 76(2), 349–366.

“Unemployment Insurance in Survey and Administrative Data.” with Jeff Larrimore and  
Jacob Mortenson. *Journal of Policy Analysis & Management*, 2023, 42(2), 571–579.

“Presence and Persistence of Poverty in U.S. Tax Data.” with Jeff Larrimore and Jacob Mortenson.  
In Raj Chetty, John N. Friedman, Janet C. Gornick, Barry Johnson, and Arthur Kennickell (eds.),  
*Measuring Distribution and Mobility of Income and Wealth*. Cambridge, MA: NBER. 2022, 383–410.

“Income Declines During COVID-19.” with Jeff Larrimore and Jacob Mortenson.  
*AEA Papers and Proceedings*, 2022, 112, 340–344.

“Earnings Shocks and Stabilization During COVID-19.” with Jeff Larrimore and Jacob Mortenson.  
*Journal of Public Economics*, 2022, 206, 104597.

“Income Mobility and Inequality: Adult-Level Measures from the U.S. Tax Data since 1979.”  
*Review of Income and Wealth*. 2022, 68(4), 906–921. <https://doi.org/10.1111/roiw.12501>.

“Household Incomes in Tax Data: Using Addresses to Move from Tax Unit to Household Income Distributions.” with Jeff Larrimore & Jacob Mortenson. *Journal of Human Resources*, 2021, 56(2), 600–631.

“U.S Tax Progressivity and Redistribution.” *National Tax Journal*, 2020, 73(4), 1005–1024. [proceedings]

“Middle-Class Redistribution: Tax and Transfer Policy for Most Americans.” with Adam Looney and Jeff Larrimore. In Melissa S. Kearney and Amy Ganz (eds.), *Securing Our Economic Future*. Washington, DC: Aspen Institute. 2020, 50–81.

“Top Income Shares and the Difficulties of Using Tax Data.” with Gerald Auten. In Diana Furchtgott-Roth (ed.), *United States Trends in Income, Wealth, Consumption, and Well-Being*. Oxford: Oxford University Press. 2020, 125–152.

“Top 1% Income Shares: Comparing Estimates Using Tax Data.” with Gerald Auten. *AEA Papers and Proceedings*, 2019, 109, 307–311.

“The Mortgage Interest Deduction: Causes of Fluctuations in a Procyclical Tax Expenditure.” *Public Finance Review*, 2019, 47(5), 807–827.

“How Much Does Health Insurance Cost? Comparison of Premiums in Administrative and Survey Data.” with Jeff Larrimore. *Economics Letters*, 2019, 174, 132–135.

“Who Pays No Tax? The Declining Fraction Paying Income Taxes and Increasing Tax Progressivity.” *Contemporary Economic Policy*, 2019, 37(3), 413–426.

“Whose Child Is This? Shifting of Dependents among EITC Claimants within the Same Household.” with Jeff Larrimore and Jacob Mortenson. *National Tax Journal*, 2017, 70(4), 737–758. [proceedings]

“State Pension Contributions and Fiscal Stress.” *Journal of Pension Finance and Economics*, 2017, 16(1), 65–80.

“Reactions of High-Income Taxpayers to Major Tax Reforms.” with Gerald Auten and Susan Nelson. *National Tax Journal*, 2016, 69(4), 935–964. [proceedings]

“Income and Earnings Mobility in U.S. Tax Data” with Jeff Larrimore and Jacob Mortenson. In Federal Reserve Bank of St. Louis and the Board of Governors of the Federal Reserve System (Eds.) *Economic Mobility: Research & Ideas on Strengthening Families, Communities & the Economy*, 2016, 481–516.

“Income Volatility and Mobility: U.S. Income Tax Data, 1999-2007” with Victoria Bryant and John Diamond. *Proceedings of the 102nd Annual Conference of the National Tax Association*, 2009.

“Financial Risk Management for Investment Planning of New Commodities Considering Plant Location and Budgeting” with Javier Lavaja, Adam Adler, Jeremy Jones, Trung Pham, Kristin Smart, Michael Steele, and Miguel J. Bagajewicz, *Industrial & Engineering Chemistry Research*, 2006, 45(20), 7582–91.

## COMMENTS and SELECTED PRESENTATIONS

“Discussion: Revealing 21% of GDP in Hidden Assets: Evidence from Argentina’s Tax Amnesties” 2022.

“Strengths and Limitations of Tax Data for Distributional Estimates.” with Jeff Larrimore and Jacob Mortenson. National Academies of Sciences: Committee on National Statistics. 2022.

“Comment: Tax Evasion at the Top of the Income Distribution: Theory and Evidence.” with Gerald Auten, 2021.

“Reply: Trends in US Income and Wealth Inequality: Revising After the Revisionists.” 2021.

“Comments on BEA’s Personal Income Distribution.” 2020.

“Measuring Income Inequality: Survey vs. Tax Data & Fiscal vs. National Income.” 2020.

“Progressive Growth: Comparing Cross-Sectional and Panel Approaches.” 2019.

“U.S. Taxes are Progressive: Comment on ‘Progressive Wealth Taxation’.” 2019. (over 10K downloads)

“Comment: Inequality and Philanthropy: High-Income Giving in the United States 1917–2012.” 2018.

## PRESENTATIONS AND CONFERENCE ACTIVITIES

- 2023      Archbridge Institute Workshop (scheduled presentation)  
            National Tax Association Annual Conference (presentation & discussant)  
            National Tax Association Webinar ([presentation](#))  
            National Tax Association Spring Symposium ([presentation](#))  
            NBER Public Economics Program Meeting ([presentation](#))
- 2022      Indiana University (invited [presentation](#))  
            National Academies of Sciences: Committee on National Statistics ([presentation](#))  
            National Tax Association Annual Conference ([presentation](#), discussant, session organ.)
- 2021      Tax Economists Forum ([presentation](#))  
            Hoover Economic Policy Workshop ([presentation](#))  
            National Academies: Committee on National Statistics Expert Meeting (presentation)
- 2020      National Tax Association Annual Conference (presentation & discussant)  
            National Tax Association Spring Symposium (session organizer & presentation)  
            Bureau of Economic Analysis Advisory Committee ([discussant](#))  
            Society of Government Economists Annual Conference (session organizer, scheduled )  
            Brookings Institution Income Inequality Workshop ([presentation](#))
- 2019      American Economic Association Annual Conference (presentation)  
            Society of Government Economists Annual Conference (presentation)  
            Columbia Center on Capitalism & Society Annual Conference (presentation)
- 2017      Columbia Law School Tax Policy Conference  
            Congressional Budget Office Distributional Conference (presentation)
- 2016      Tax Economists Forum (presentation)
- 2014      National Tax Association Annual Conference (presentation & discussant)
- 2012      American Economic Association Annual Conference (presentation & discussant)
- 2011      Public Choice Society Association Annual Conf. (presentation, discussant & chair)  
            Eastern Economic Association Annual Conference (presentation & chair)  
            National Tax Association Annual Conference (presentation)  
            Southern Economic Association Annual Conference (presentation)
- 2010      National Tax Association Annual Conference (poster)  
            Southern Economic Association Annual Conference (presentation & discussant)

2009 National Tax Association Annual Conference (presentation)  
Southern Economic Association Annual Conference (discussant)

### **PREVIOUS EMPLOYMENT**

2007–2012 Rice University, Teaching Assistant: Tax Policy, Organizational Design,  
Principles of Economics, Economic Modeling (General Equilibrium)  
2004–2006 Accurate Environmental, Assistant Manager

### **OTHER**

*Referee:* National Tax Journal, Journal of Political Economy, American Economic Review: Insights,  
Economic Journal, Economic Inquiry, International Tax and Public Finance, Public Finance Review,  
Journal of Public Economics, Journal of Policy Analysis and Management, Housing Policy Debate,  
Southern Economic Journal, Empirical Economics, Applied Economics, Social Science Quarterly,  
Journal of Economic Inequality, International Journal of Social Economics, Review of Income and  
Wealth

2001–02 *Study Abroad:* École Nationale Sup. de Chimie de Clermont-Ferrand, France

2000–01 *Study Abroad:* Universidad Jaume I, Chemical Engineering, Castellón, Spain

*Updated November 15, 2023*