

DAVID SPLINTER

Joint Committee on Taxation
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EMPLOYMENT

Joint Committee on Taxation, United States Congress, Economist 2012 – Present
Responsible for modeling and analyzing the revenue effects of proposed changes in tax policy, including the effects on payroll taxes, certain individual tax credits, and certain excise taxes.

Economic Modeling: Statistical and data analysis on large data sets, including:

- Analyzing IRS individual income tax return data to forecast income distributions
- Forecasting the number of individual tax filers by filing status
- Building a number of tax return and non-filer panel datasets
- Developed a new method to estimate tax offsets to changes in payroll taxes (see JCX-89-16)

Legislative Analysis: Estimate revenue effects and provide analysis for proposals, including:

- Analyzing industry data to show impact of tax changes on employment
- Considering taxpayer compliance implications of proposed tax legislation
- Writing hundreds of letters to Members of Congress and staff analyzing proposals

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

“Using Tax Data to Measure Long-Term Trends in U.S. Income Inequality.” with Gerald Auten. 2019.

“Income Mobility and Inequality in the United States: Evidence from Tax Data since 1979.” 2019.

PUBLISHED PAPERS

“U.S Tax Progressivity and Redistribution.” *National Tax Journal*. Forthcoming.

“Middle-Class Redistribution: Tax and Transfer Policy for Most Americans.”
with Adam Looney and Jeff Larrimore. Aspen Institute. Forthcoming.

“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. Forthcoming.

“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 and Understanding the Distribution and Intra/Inter-Generational Mobility of Income and Wealth*. Cambridge, MA: NBER. Forthcoming.

“Household Incomes in Tax Data: Using Addresses to Move from Tax Unit to Household Income Distributions.” with Jeff Larrimore and Jacob Mortenson. *Journal of Human Resources*, Advance online publication. doi:10.3368/jhr.56.2.0718-9647R1. 2019.

“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.

“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.

“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 & PRESENTATIONS

“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.

CONFERENCE PRESENTATIONS AND ACTIVITIES

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| 2020 | National Tax Association Annual Conference (scheduled 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) |
| | 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, Journal of Policy Analysis and Management, Public Finance Review, Housing Policy Debate, International Journal of Social Economics, Review of Income and Wealth, Social Science Quarterly, Journal of Economic Inequality

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 September 1, 2020