

DAVID SPLINTER

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
- Thousands of revenue scores estimated
- Hundreds of letters written to Members of Congress and staff
- About forty research articles written

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

“Double-Claimed Dependents: A Declining Issue for U.S. Taxes.”

with William Gorman and Jamie McGuire. [2025](#).

“Who Evades Taxes? The Distribution of the U.S. Tax Gap.” with Will Gorman & Jamie McGuire.
For Proceedings of the 15th Annual IRS-TPC Research Conference on Tax Administration. [2025](#).

“Do Marriage Penalties Cause Delayed Marriage Reporting?” with Will Gorman. [2024](#).

PUBLISHED PAPERS

“Advance Tax Credits: Reconciliations and Repayments.”

with James Elwell and Lin Xu. *National Tax Journal*, [Forthcoming](#).

“The Paycheck Protection Program: Progressivity and Tax Effects.”

with Eric Heiser, Michael Love, and Jacob Mortenson. *National Tax Journal*, [Forthcoming](#).

“Using Tax Data to Measure Long-Term Trends in U.S. Income Inequality.” with Gerald Auten.
Journal of Political Economy, [2024](#).

“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, REPLIES, and SELECTED PRESENTATIONS

“Reply to Piketty, Saez, and Zucman (2024): Income Inequality in the United States.” with Gerald Auten. [2024](#).

“Reply to Iselin and Reck (2024): Income Inequality in the United States..” with Gerald Auten. [2024](#).

“Tax Data: Possibilities and Limitations for Joint Measures of Household Income, Consumption, and Wealth.” with Jacob Mortenson. [2024](#).

“Short Reply: Comment on Auten and Splinter (2023)” [2023](#).

“Reply: Measuring Income Inequality: A Primer on the Debate” [2023](#).

“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

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|------|---|
| 2025 | IRS-TPC Research Conference on Tax Administration (presentation)
Tax Conference on Capitol Hill (panel discussant) |
| 2024 | National Academies of Sciences: Committee on National Statistics (presentation)
University of Minnesota Roundtable (presentation)
FDIC Seminar (presentation)
Congressional Budget Office (presentation) |
| 2023 | Archbridge Institute Workshop (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, American Economic Journal: Economic Policy, Journal of Political Economy Macroeconomics, 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, Applied Economics Letters, Journal of the European Economic Association, Journal of Economic Inequality, International Journal of Social Economics, Social Science Quarterly, FinanzArchiv/European Journal of Public Finance, 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 June 24, 2025