

To: AEJ: Economic Policy

From: Ithai Z. Lurie, Office of Tax Analysis, U.S. Treasury

Disclosure Statement for “Does the individual mandate affect insurance coverage? Evidence from tax returns”

(1) Every submitted article should state the sources of financial support for the particular research it describes. If none, that fact should be stated.

I have received any financial support for this research.

(2) Each author of a submitted article should identify each interested party from whom he or she has received significant financial support, summing to at least \$10,000 in the past three years, in the form of consultant fees, retainers, grants and the like. The disclosure requirement also includes in-kind support, such as providing access to data. If the support in question comes with a non-disclosure obligation, that fact should be stated, along with as much information as the obligation permits. If there are no such sources of funds, that fact should be stated explicitly. An “interested” party is any individual, group, or organization that has a financial, ideological, or political stake related to the article.

During the past three years I have not received financial support from any interested party.

(3) Each author should disclose any paid or unpaid positions as officer, director, or board member of relevant non-profit organizations or profit-making entities. A “relevant” organization is one whose policy positions, goals, or financial interests relate to the article.

I am currently working for the U.S. Treasury..

(4) The disclosures required above apply to any close relative or partner of any author.

None of my relative or partner have worked or received financial support from any interested party or relevant organization.

(5) Each author must disclose if another party had the right to review the paper prior to its circulation.

This research was produced with a memorandum of understanding with the Office of Tax Analysis. As part of the terms of the MOU, OTA staff reviewed and approved all text and graphics prior to presentation. This review resulted in a change to the abstract in an earlier draft, but no changes to the main text.

(6) For published articles, information on relevant potential conflicts of interest will be made available to the public.

If our article is accepted for publication, information on relevant potential conflicts of interest, if any, will be made available to the public.

(7) The AEA urges its members and other economists to apply the above principles in other publications: scholarly journals, op---ed pieces, newspaper and magazine columns, radio and television commentaries, as well as in testimony before federal and state legislative committees and other agencies.

I will follow these principles in other publications although as a federal employee I have not had a chance to do so.