

June 12, 2023

To whom this may concern:

I, Bo Cowgill, declare that I have no relevant or material financial interest that relate to the research described in this paper titled "Salary History and Employer Demand: Evidence from a Two-Sided Audit". Furthermore, I declare:

1. The submitted article did have outside funding sources which are disclosed in the acknowledgements.
2. I Bo Cowgill have not received at least \$10,000 in the past three years from any "interested party" in this research.
3. I do not have any paid or unpaid positions as an officer/director/board member of a relevant organization to disclose.
4. These same disclosures apply to my close relatives and partner.
5. No other party had the right to review this paper prior to circulation.
6. This research was approved by the Columbia IRB.
7. All original data used for analysis in this paper will be made available to AEJ:Applied's readers should the paper be accepted for publication.

Sincerely,

A handwritten signature in black ink, appearing to read 'Bo Cowgill', with a stylized, cursive script.

Bo Cowgill