

November 26, 2024

Disclosure Statement

I declare that I have no relevant or material financial interests that relate to the research described in the paper *“Labor Supply Responses and Adjustment Frictions: A Tax-Free Year in Iceland”*.

Construction of a new dataset from payslips, as described in the paper, was carried out in collaboration with Statistics Iceland and with help from members of staff. During that process, the author was hired as a part-time employee at Statistics Iceland to be subject to the same confidentiality agreement, laws and regulations on data handling as other staff members at Statistics Iceland. As such, the author received a small salary during this process, but Statistics Iceland had no financial, ideological, or political stake related to the research project.

A proposal for the research project and use of data was approved by Statistics Iceland’s Confidentiality Committee, with reference to Icelandic law no. 163/2007 on data access for research purposes, and by the Icelandic Data Protection Authority. The research described in this paper did not involve collection of data on human subjects by the author was therefore not subject to an approval from ethical review board, institutional review board (IRB), or similar.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Jósef', with a stylized flourish at the end.

Jósef Sigurdsson