

Disclosure Statement for “The Rise of Pass-Throughs and the Decline of the Labor Share” (Matthew Smith)

The author has no relevant or material financial interests that relate to the research described in this paper. This research was conducted while the author worked as staff economist in the Office of Tax Analysis in the US Treasury. As disclosed, the statements in the paper do not reflect the positions of the US Treasury. Preliminary drafts were reviewed to protect taxpayers from risk of disclosure. These reviews did not influence the structure or content of the paper in a material way.