

Dear Editor,

My items for disclosure are as follows:

Given that this paper concerns forthcoming public-use statistic, readers should be aware of the fact that I am an employee of the Census Bureau writing a paper about Census Bureau data. This is made clear by the fact that (1) my author affiliation is listed on the paper and (2) the narrative of the paper indicates that we use Census Bureau microdata.

The *American Economic Review* asks whether the manuscript has been through internal review. As I am the employee of a nonacademic institution, our paper did go through internal content review – these were the comments provided by our colleagues at the Census Bureau, Erika McEntarfer and James Spletzer, also listed in our acknowledgement. The result of the paper also went through the U.S. Census Bureau's disclosure review process, also listed in our acknowledgement.

My coauthors and I are all employees of the U.S. Census Bureau and therefore we followed the procedures for research following the approval and review process of the U.S. Census Bureau rather than a university IRB.

Sincerely,

Stephen Tibbets