

May 21, 2019

To the Editor:

The paper “Tax Policy and Local Labor Market Behavior” (AERI - 0041R1) paper did not involve the collection of data on human subjects. For this reason, the authors did not seek to obtain Institutional Review Board (IRB) approval.

I received a grant for an unrelated project from the National Science Foundation (#17300024). In addition, I also received a research grant for an unrelated paper from the International Tax Policy Forum.

I did not sign any non-disclosure agreements with any of these funding agencies.

Finally, none of the results of this paper have been reviewed by any funding agency.

Respectfully,

Juan Carlos Suárez Serrato
Duke University & NBER