Statistics of Income – Joint Statistical Research Program

Call for Proposals

Through its Joint Statistical Research Program (JSRP), the Statistics of Income (SOI) seeks to enable the use of tax microdata by qualified researchers outside the Federal government. Such research can provide new insights and advance the understanding of the ways that existing tax policies affect individuals, businesses, and the economy. It can also provide a new understanding of taxpayer behavior that can aid in the administration of the U.S. tax system. Finally, such research can lead to the development of new datasets useful for future tax administration research, as well as new tabulations that can be released to the public. SOI is a division of the IRS's Research, Applied Analytics, and Statistics (RAAS) office.

The following subjects are of particular interest to the IRS and the tax research community:

• Tax administration in a global economy

• Taxpayer needs and behavior, particularly the roles of information, complexity, salience, engagement, and compliance costs

• Filing, payment, and reporting compliance measures, behaviors, and drivers

• Taxpayer response to policy changes, particularly taxpayer responses to changes in incentives

• Role of complex business structures in tax planning

• Application of new research methods for tax administration, particularly data science, behavioral insights, or other interdisciplinary approaches

SOI has a strong preference for research projects that generate new datasets and new tabulations that can be replicated and produced on a regular basis. We will accept research proposals for the 2018 JSRP beginning November 12, 2018 and ending December 31, 2018. A panel will evaluate all proposals; evaluations will be based on a number of factors, including the resources available within SOI to support the proposed work. We will announce our final selections by March 29, 2019.

Selected research projects will be performed under formal IRS agreements, which will include a description of the topics and data to be analyzed, term of the projects, regular reporting requirements, and applicable restrictions, including the requirement that SOI review and approve all presentation materials and papers prior to publication or dissemination. Our review is intended to ensure that the product produced is limited to the outlined tax-administration focused objectives, protects confidential

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IRS processes, and ensures that no individual taxpayer data are disclosed either directly or indirectly based on compliance with IRS published disclosure limitation guidelines. RAAS has a strict policy of neither censoring nor vetoing research findings. All RAAS sponsored research projects are policy neutral. Derivative works produced using publicly released RAAS research papers are not subject to RAAS review.

Working in collaboration with IRS research partners helps ensure accuracy in the interpretation of data items and brings essential domain knowledge to the teams without seeking to promote particular outcomes. SOI staff will participate in all phases of the projects, including research, analysis, and presentation of findings.

Please note that it is unlikely that work on the selected research projects will begin before October 1, 2019. Researchers should plan to complete their research within 2 years from the date they are granted access to the relevant data.

SOI recognizes that the level of data access required by non-IRS researchers may differ across projects based any number of factors. Projects for which a non-IRS researcher will access only aggregated information compiled by the IRS will be conducted under a simple memorandum of understanding. Projects that require a non-IRS researcher to work with statistical microdata will have more substantial contractual arrangements and require U.S. citizenship, a background check, and annual training on IRS data and computer security procedures. Access to tax microdata will occur in an IRS facility using IRS equipment only.

All research projects should result in publishable papers suitable for presentation at a professional conference and for inclusion in the printed proceedings, as appropriate. Your final paper will be made publicly available as a working paper via SOI's Tax Stats Web page at www.irs.gov/statistics. You may also submit your final paper for publication in academic and professional journals.

SOI Joint Statistical Research Program
Application Form

Name (include all members of the research team):

_____

_____

_____

Primary contact:

Affiliation:_____

Email:_____

Mailing Address:_____

Phone number:_____

Title of research project:

_____

Please describe the following:

   a. Brief description of your understanding of SOI data and systems.
   b. Description of your experience using SAS software. Also list any other software that you would like to use for your analysis.

Project description:

In 1 page or less, describe your research project. Be certain to include the following:

   a. Clear statement of objective and how it will benefit tax policy, tax administration or SOI operations
   b. Specific data required for the research
   c. Goals for publication and presentation
   d. Desired completion date

Please submit your application to SIS@irs.gov