

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

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 an unpaid expert consultant, in the Office of Tax Analysis in the US Treasury and in the IRS Office of Research, Analysis, and Statistics. 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.