

Ethan J. Krohn

Updated April 25, 2024

CONTACT INFORMATION

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RESEARCH INTERESTS

Public Finance and Applied Microeconomics

EMPLOYMENT

United States Census Bureau

August 2020 - Present

Income Statistics Branch, Social Economic and Housing Statistics Division

EDUCATION

University of California, Davis

2014 - 2020

Ph.D. in Economics

University of California, Davis

2014 - 2015

M.A. in Economics

Trinity University

2010 - 2014

B.A. *magna cum laude* in Economics, Minors in Mathematics and History

WORKING PAPERS

Krohn, E.J. *Bunching Together: The Role of Demographic Similarities in the Spread of Bunching in the EITC*

Studying how behaviors spread can help target interventions aimed at changing behavior and help predict how future behaviors will spread. I examine how bunching behavior at the first kink in the Earned Income Tax Credit (EITC) spreads locally among self-employed filers along demographic similarities. I use the universe of 1040 tax returns from 2004 to 2018 linked to the 2010 Decennial Census and the Social Security Administration's Numident file. I take both a descriptive and a causal instrumental variables approach to study how similarities between self-employed filers and others who bunched the year before in their area influence their probability of bunching in the current year. Finally, I use the January responses to the American Community Survey to study how tax filers who bunch report their income in surveys. I find that the spread of bunching is consistent with it spreading through local networks. I also find descriptive and causal evidence of homophily in the spread of bunching. I find strong evidence of bunching in the tax data, but no evidence of bunching in the ACS. I also find that self-employed filers who bunch in the tax data are more likely to report earnings on their taxes that are above those they report on the ACS compared to other self-employed filers.

Krohn, E.J. *Earnings Through the Stages: Using Tax Data to Test for Sources of Error in CPS ASEC Earnings and Inequality Measures*

In this paper, I explore the impact of generalized coverage error, item non-response bias, and measurement error on measures of earnings and earnings inequality in the CPS ASEC. I match addresses selected for the CPS ASEC to administrative data from 1040 tax returns. I then compare earnings statistics in the tax data for wage and salary earnings in samples corresponding to seven stages of the CPS ASEC survey production process. I also compare the statistics using the actual survey responses. The statistics I examine include mean earnings, the Gini coefficient, percentile earnings shares, and shares of the survey weight for a range of percentiles. I also examine how the accuracy of the statistics calculated using the survey data

is affected by including imputed responses for both those who did not respond to the full CPS ASEC and those who did not respond to the earnings question. I find that generalized coverage error and item nonresponse bias are dominated by measurement error, and that an important aspect of measurement error is households reporting no wage and salary earnings in the CPS ASEC when there are such earnings in the tax data. I find that the CPS ASEC sample misses earnings at the high end of the distribution from the initial selection stage and that the final survey weights exacerbate this.

Krohn, E.J. *Is it Just the Money? The Effects of Close School Bond Elections on Capital Spending, Test Scores, and Teacher Retention* **JMP** Under Review

Krohn, E.J. *Superstitious Parents and Healthier Babies: Birth Outcomes and the Chinese Zodiac*

Krohn, E.J. *Peer Effects from High Ability Peers: Evidence from the Chinese Zodiac*

WORK IN PROGRESS

Hokayem, C.; Krohn, E.J.; Unrath, M.; *COVID-19s Uneven Impact on Employment: The Composition of Job Loss in 2020*

Krohn, E.J.; Porter, S. R.; Foster, B. T.; Prtichard, D.; Garrison, V.; Banchand, J. *Earnings Trajectories for HUD Program Participants*

Krohn, E.J.; Pepin, G.; Sojourner A. *Long Run Impacts of the Child and Dependent Care Credit*

TECHNICAL REPORTS

Hokayem, C.; Krohn, E. *Current Population Survey Earned Income Tax Credit Participation Rate for TY2020*

Hokayem, C.; Krohn, E. *American Community Survey Earned Income Tax Credit Participation Rate for TY2020*

Hokayem, C.; Krohn, E. *Earned Income Tax Credit Participation Rate for Large Metropolitan Statistical Areas for TY2019*

CONFERENCE PRESENTATIONS

Southern Economics Association
93rd Annual Meeting

November 2023

Third IRS-Census Income Measurement Workshop

April 2023

Western Economic Association International
97th Annual Conference

June-July 2022

CITIZENSHIP

United States of America