# SIPP inputs into TAXSIM

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| TAXSIM | SIPP |
|---|---|
| Case ID | - |
| Tax Year | RHCALYR |
| State | TFIPSST |
| Marital Status | TFILSTAT |
| Dependent Exemptions | TTOTEXMP |
| Over 65 | TAGE |
| Wage Income | TPMSUM1 |
| Wage Income of Spouse | - |
| Dividend Income | TDIVINC |
| Other Property Income | TPPRPINC minus TDIVINC |
| Taxable Pensions | Sum of T$XX$AMT, $XX$ = 30,31,32,34,35,39,42 minus TATKEOGH |
| Social Security | Sum of T01AMTA, T01AMTK |
| Other transfer payments | TPTRNINC |
| Rent | THOMEAMT for those with ETENURE = 2 |
| Property Taxes | TTAXBILL |
| Itemized Deductions | TAMTDEDT |
| Child Care Expenses | TCCAMT |
| Unemployment Compensation | T05AMT |
| Dependents Under 17 | Taken from household composition, age information |
| Mortgage Interest | TMOR1PR times EMOR1INT |
| Short Term Capital Gains | TSAPGAIN/2 |
| Long Term Capital Gains | TSAPGAIN/2 |

Some notes:

- Data dictionaries can be found here: https://www.census.gov/sipp/diction.html

- All variables are in the core survey, except TFIPSST, TFILSTAT, TTOTEXMP, TATKEOGH, TTAXBILL, TAMTDEDT, TCCAMT, and TSAPGAIN, which are in the Tax Topi-

cal Modules, and THOMEAMT, TMOR1PR, and EMOR1INT, which are in the Real Estate Topical Module.

- Wage income of spouse is zero, as restricting attention to single taxpayers.

- Some variables need to be altered slightly, e.g. the state codes used by TFIPSST are different from those required by TAXSIM; TMOR1PR times EMOR1INT needs to be converted into the correct units.

- When necessary, monthly variables are annualized, e.g. TPMSUM1 is summed over the year to give annual earned income.

- Looks like no way of disaggregating TSAPGAIN into short term and long term gains.