Replication README file for "Income and Child Maltreatment: Evidence from a Discontinuity in Tax Benefits" by Katherine Rittenhouse

Overview

The replication package includes Stata do files to generate the figures and tables which appear in the paper and online appendices, as well as associated output files.

Data Availability

Data files called in the provided Stata code are listed here. Note, some data cannot be made publicly available. Birth records and linked CPS records were obtained through the Children's Data Network (https://datanetwork.org), and are not able to be provided due to their confidential nature.

Data file	Source	Provided
BSMF99.dta – BSMF19.dta	Children's Data Network	No
DSMF_standardized_final	Children's Data Network	No
ucb_ref.dta	Children's Data Network	No
ucb_fc.dta	Children's Data Network	No
Extract_10151_1_2021.txt	Children's Data Network	No
usa_00004	IPUMS USA – American Community Survey 1 Year files *Steven Ruggles, Sarah Flood, Matthew Sobek, Daniel Backman, Grace Cooper, Julia A. Rivera Drew, Stephanie Richards, Renae Rodgers, Jonathan Schroeder, and Kari C.W. Williams. IPUMS USA: Version 16.0 [dataset]. Minneapolis, MN: IPUMS, 2025.* *https://doi.org/10.18128/D010.V16.0*	Yes
CPI_U_RS.xlsx	Census.gov	Yes
povline.dta	HHS.gov - https://aspe.hhs.gov/topics/poverty-economic-mobility/poverty-guidelines/prior-hhs-poverty-guidelines-federal-register-references	Yes

2010_Census_Tract_to_2010_PUMA.txt	Census.gov	Yes
CPUMA0010_PUMA2010_components	IPUMS	Yes
Historical-poverty-guidelines.xlsx	HHS.gov - https://aspe.hhs.gov/topics/poverty-economic-mobility/poverty-guidelines/prior-hhs-poverty-guidelines-federal-register-references	Yes
CPI.dta	Census.gov	Yes

Computational requirements

Stata code was run with Stata SE 19.5.

Description of programs/code

File name	Purpose
01_BirthsDatabuild.do	Append and clean annual birth files
01b_DeathsDatabuild.do	Prepare death file for merge
02_RefsDatabuild.do	Clean child-referral-allegation data for merge with birth records
02b_FosterCareDatabuild.do	Clean foster care records for merge with birth records
03_RefsSumStats.do	Create summary statistics table A1
04_Linkage.do	Merge birth records with child-referrals
04b_Linkage_deaths.do	Merge birth records with death records
04c_Linkage_fostercare.do	Merge birth records with foster care records
05_ACS1yrtotaxsim.do	Use ACS data to generate dollar value of Dec birth with TAXSIM, test prediction and create basis for birth record predicted household income and tax value of Dec. birth
06_Prediction.do	Takes ACS data to predict outcomes (after-tax income and value of Dec. birth) in birth records data
07_BuildAnalysisDataset.do	Creates the analysis dataset
08_BirthsSumStats.do	Creates summary statistics table 1
09_Analysis.do	Creates figures and tables for manuscript and online appendices

10a_MHT.do	Extract p-values in order to calculate sharpened q values
10b_qval	Calculate sharpened q values for Tables A3 and A5
11_Bandwidth.do	Compute optimal bandwidths for Figure A9
12_EITCTiming.do	Generate Figure A2 on the timing of EITC disbursements
13_TaxValue.do	Use TAXSIM to generate Figure A1a-A1d

List of figures/tables and relevant do file

As appears in paper/appendix	Output file name	Do file
Figure 1	num_first_donut.pdf	09_Analysis.do
Figure 2a	binscatterlowincnumref0_2.pdf	09_Analysis.do
Figure 2b	binscatterlowincdayspl0_2.pdf	09_Analysis.do
Figure 3a	agelowinc_numref.pdf	09_Analysis.do
Figure 3b	agelowinc_dayspl.pdf	09_Analysis.do
Figure 4a	binscatterlowincnumref0_8.pdf	09_Analysis.do
Figure 4b	binscatterlowincdayspl0_8.pdf	09_Analysis.do
Table 1	Sumstats_dem	08_BirthsSumStats.do
Table 2	combinedbyincshort_mht	09_Analysis.do
Figure A1a	taxvalue2010.pdf	13_TaxValue.do
Figure A1b	taxshare2010.pdf	13_TaxValue.do
Figure A1c	refundablevalue2010.pdf	13_TaxValue.do
Figure A1d	refundableshare2010.pdf	13_TaxValue.do
Figure A2	monthlybenefits.pdf	12_EITCTiming.do
Figure A3a	binscatterfirststage.pdf	09_Analysis.do
Figure A3b	binscatterlowincfirststage.pdf	09_Analysis.do
Figure A4a	valMom_LowEd.pdf	09_Analysis.do
Figure A4b	valMom_Black.pdf	09_Analysis.do
Figure A4c	valMom_Age.pdf	09_Analysis.do
Figure A4d	valMom_AnyMissing.pdf	09_Analysis.do
Figure A4e	valDad_LowEd.pdf	09_Analysis.do
Figure A4f	valDad_Black.pdf	09_Analysis.do
Figure A4g	valDad_Age.pdf	09_Analysis.do
Figure A4h	valDad_AnyMissing.pdf	09_Analysis.do
Figure A4i	valmale.pdf	09_Analysis.do
Figure A4j	valbirthweight.pdf	09_Analysis.do
Figure A4k	valld_med.pdf	09_Analysis.do

Figure A4l	valgestation.pdf	09_Analysis.do
Figure A4m	valpreterm.pdf	09_Analysis.do
Figure A4n	valdel_vagspon.pdf	09_Analysis.do
Figure A4o	valaftertax_hat.pdf	09_Analysis.do
Figure A4p	valMatchProb.pdf	09_Analysis.do
Figure A5a	valMom_LowEdlowinc.pdf	09_Analysis.do
Figure A5b	valMom_Blacklowinc.pdf	09_Analysis.do
Figure A5c	valMom_Agelowinc.pdf	09_Analysis.do
Figure A5d	valMom_AnyMissinglowinc.pdf	09_Analysis.do
Figure A5e	valDad_LowEdlowinc.pdf	09_Analysis.do
Figure A5f	valDad_Blacklowinc.pdf	09_Analysis.do
Figure A5g	valDad_Agelowinc.pdf	09_Analysis.do
Figure A5h	valDad_AnyMissinglowinc.pdf	09_Analysis.do
Figure A5i	valmalelowinc.pdf	09_Analysis.do
Figure A5j	valbirthweightlowinc.pdf	09_Analysis.do
Figure A5k	valld_medlowinc.pdf	09_Analysis.do
Figure A5l	valgestationlowinc.pdf	09_Analysis.do
Figure A5m	valpretermlowinc.pdf	09_Analysis.do
Figure A5n	valdel_vagsponlowinc.pdf	09_Analysis.do
Figure A5o	valaftertax_hatlowinc.pdf	09_Analysis.do
Figure A5p	valMatchProblowinc.pdf	09_Analysis.do
Figure A6a	binscatterlowincanyref0_2.pdf	09_Analysis.do
Figure A6b	binscatterlowincanyinv0_2.pdf	09_Analysis.do
Figure A6c	binscatterlowincanysu0_2.pdf	09_Analysis.do
Figure A6d	binscatterlowincanypl0_2.pdf	09_Analysis.do
Figure A6e	binscatterlowincnumref0_2.pdf	09_Analysis.do
Figure A6f	binscatterlowincnuminv0_2.pdf	09_Analysis.do
Figure A6g	binscatterlowincnumsu0_2.pdf	09_Analysis.do
Figure A6h	binscatterlowincdayspl0_2.pdf	09_Analysis.do
Figure A7a	childorderlohi_numref.pdf	09_Analysis.do
Figure A7b	childorderlohi_dayspl.pdf	09_Analysis.do
Figure A8a	binscatterlowincnumref0_2fb.pdf	09_Analysis.do
Figure A8b	binscatterlowincdayspl0_2fb.pdf	09_Analysis.do
Figure A9a	bwdnumref.pdf	09_Analysis.do
Figure A9b	bwddayspl.pdf	09_Analysis.do
Figure A10a	robbyyearexnumref.pdf	09_Analysis.do
Figure A10b	robbyyearexdayspl.pdf	09_Analysis.do
Figure A11a	holiday placebo numref0_2.pdf	09_Analysis.do
Figure A11b	holiday placebo dayspl0_2.pdf	09_Analysis.do
Table A1	sumstats_refch	04_RefsSumStats.do
Table A2	balance_combined	09_Analysis.do
Table A3	combinedbyinc_qval	09_Analysis.do ; 10_MHT

Table A4	dayspl_distribution	09_Analysis.do
Table A5	combinedthru8_qval	09_Analysis.do ; 10_MHT
Table A6	proxiesshort	09_Analysis.do
Table A7	byfb_panelsshort_mht	09_Analysis.do
Table A8	firstref	09_Analysis.do
Table A9	omnibus	09_Analysis.do
Table C2	het_pfl	09_Analysis.do
Figure D1a	predictionscatter_aftertax.png	05_ACS1yrtotaxsim.do
Figure D1b	predictionscatter_value.png	05_ACS1yrtotaxsim.do
Figure E1a	binscatterlowincnumref0_2race.pdf	09_Analysis.do
Figure E1b	binscatterlowincdayspl0_2race.pdf	09_Analysis.do
Figure E2a	binscatterlowincnumref0_2gender.pdf	09_Analysis.do
Figure E2b	binscatterlowincdayspl0_2gender.pdf	09_Analysis.do
Table E1	byrace_panelsshort_mht	09_Analysis.do
Table E2	bygender_panelsshort_mht	09_Analysis.do
Table E3	alcatloedgender	09_Analysis.do
Table E4	repcatloedgender	09_Analysis.do
Figure E3	alcatbothgenders.pdf	09_Analysis.do
Figure E4	repcatbothgenders.pdf	09_Analysis.do