



Notes from a Day of LGBTQ Economics in Chilly Philly

- Christopher Carpenter (*pgp: he/him/his*)

We were encouraged by record participation levels, despite a bomb-cyclone storm, at events held by our Ad Hoc Working Group of LGBTQ Economists at the 2018 AEA/ASSA meetings in Philadelphia. This was our busiest and most complete set of AEA activities ever! We had a standing-room-only working lunch meeting, a well-attended "Pink Papers" research session on LGBTQ-themed economics research, and a fun and informal happy-hour event at an LGBTQ-owned bar near the conference hotel. Here's a brief summary for those of you who were unable to join us in person.

The lunch "business" meeting (see photos) was a great success. The AEA accommodated our request to move this event to a mid-day time slot. This not only gave us a substantially

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JOHN MAYNARD KEYNES
AND DUNCAN GRANT
(ABOUT 1913)

http://en.wikipedia.org/wiki/duncan_grant



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NOTES FROM THE PROFESSION

LGBTQs Among the Econ: Silently Shunned

- M. V. Lee Badgett (*pgp: she/her/hers*)

In 1973, Axel Leijonhufvud offered a tongue-in-cheek but insightful anthropological analysis of our discipline: "Life Among the Econ."¹ So how do LGBTQ economists experience life among the Econ? Where do we fit in terms of status? We invite you to share your professional experiences — good or bad, recent or long ago, depressing or promising, anonymous or named — in future newsletters.

At our very first LGBTQ economists breakfast meeting, one colleague recalled being asked to sign a contract stating that they would not sue the institution for sexual-orientation discrimination if they didn't receive a job offer. Others expressed concern about possible placements in small rural schools and their

fears of working in an unfriendly climate with few other LGBT people around. Because of these concerns, we decided to launch this newsletter feature with the following story from one economist's very recent experiences. He signed his letter to us "Silently Shunned."

Is shunning a form of harassment?

I am out at my place of employment, and I have not experienced the overt forms of harassment or discrimination such as name calling or physical assault that many LGBTQ individuals must endure. Most of my fellow employees are quite accepting and supportive, but there are a few who engage in shunning behavior.

¹ Leijonhufvud, Axel. 1973. "Life among the Econ." *Economic Inquiry* 11 (3): 327-337.

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NOTES FROM A DAY OF LGBTQ ECONOMICS IN CHILLY PHILLY - *continued from page 1*

Luncheon meeting of the Ad Hoc Working Group of LGBTQ Economists, 2018 AEA/ASSA meeting in Philadelphia

longer working session but also allowed good participation from West Coast attendees whose body clocks were not in sync with a 7 a.m. EST breakfast meeting. We had about 70 people come in and out of the lunch meeting, where we used the time to celebrate our recent successes (e.g., the successful launch of *Maynard's Notes* newsletter!) and to discuss critical issues of relevance to LGBTQ economists.

Specifically, we held small group discussions on two topics: first, how we might more actively engage economist allies to our cause, and second, whether issues of sexual harassment and unprofessional conduct – which are timely and topical issues throughout society and the AEA – are particularly/ uniquely relevant for LGBTQ economists. These topics yielded much hearty discussion amongst attendees, with each lunch table reporting out a summary of its discussion to the larger group.

On the issue of engaging allies, several suggestions were made, including: increasing visibility of our efforts via Twitter and other social media; holding an AEA-sponsored reception on-site at the meetings, in addition to the off-site happy hour, in order to increase the chance allies can/will attend; reaching out to allies to participate in LGBTQ-themed research sessions (e.g. as discussants or chairs); and providing stickers, a diversity-related lanyard, or some other sign that allies can attach to their AEA name badge in order to show support.

The sexual harassment topic also generated healthy conversation. Some attendees noted that we don't know how much this affects LGBTQ people and so maybe we need to document this systematically. There was discussion of EJMR and whether we should support a recently proposed moderated site that would allow a whistleblower function. There were differences of opinion as to whether such sites should allow anonymous posting. The group agreed that we

would draft a statement supporting AEA's efforts to develop a code of professional conduct. If the AEA is going to have a moderated site, it was agreed that we should try to provide input on LGBTQ-related issues.

After a substantial and productive lunch meeting, many of us headed straight to the "Pink Papers" research session (photos below). This session offered an interesting mix of papers, all of some relevance to LGBTQ economics.

One paper examined behavioral prescriptions in the labor market, related to gender and sexual orientation, using a series of interesting online experiments. Another asked whether differences in competitiveness might explain part of the well-documented earnings differences associated with sexual orientation. Still another paper asked whether same-sex relationship-recognition policies in Europe (including legal same-sex marriage) was associated with changes in attitudes toward LGBTQ individuals.

About 40 people attended the session and asked a series of interesting questions during the Q&A. It was agreed that the session was a great success and that we would try to organize more sessions for the 2019 AEA/ASSA meetings in Atlanta.



"Pink Paper" research session on LGBTQ Economics, 2018 AEA/ASSA meeting in Philadelphia



A few hours after the research session, about 30 of us gathered for an informal happy hour at Toasted Walnut, an LGBTQ-owned bar near the conference hotel. We welcomed new faces, caught up with old friends, and reflected on the day and our work ahead.

It was a great day for our working group! We look forward to seeing everyone next January in Atlanta and to further growing this community. And we thank the AEA for its continued commitment to and support of these important efforts. ▼

NOTES FROM THE PROFESSION

**Statement by the Ad Hoc LGBTQ Economics Working Group's
Subcommittee on Professional Climate, Conduct, and Inclusivity
With Recommendations to the American Economic Association**

THE AD HOC LGBTQ
ECONOMICS WORKING GROUP
SUBCOMMITTEE

The Ad Hoc LGBTQ Economics Working Group was established to monitor and support the advancement of lesbian, gay, bisexual, transgender, and queer professionals in the field of economics and to ensure that issues of particular relevance to this community are considered in the work of the American Economic Association. We value and are committed to building an economics profession that is open to all, regardless of gender, gender identity and expression, sexual orientation, race, religion, family status, or disability and believe that a diverse profession encourages the highest quality scholarship. Achieving this goal requires that we foster academic discourse in an intellectual environment that is respectful and collegial for all.

LGBTQ individuals around the world face unique challenges in leading safe, healthy, and productive lives. These include open discrimination in employment, legal barriers to equal rights, and the risk of physical violence for open expression and association. These challenges are particularly outsized for transgender-identifying individuals. While a growing number of communities have embraced LGBTQ individuals in recent years, global progress has been inconsistent at best.

The climate for LGBTQ economists can vary dramatically depending on one's location and status in the profession. Many face a tradeoff between these two dimensions as professional opportunity may compel some to reside in places with diminished personal or legal protections. These choices accrue and compound at all stages of our profession: graduate school, early career, and beyond. The resulting consequence is that few open LGBTQ voices exist in the most senior ranks of our profession.

The Ad Hoc LGBTQ Economics Working Group Board joins with CSWEP and many of our colleagues in condemning the sexist, racist, homophobic, transphobic, and anti-Semitic statements that have appeared on the Economics Job Market Rumors (EJMR) site. Furthermore, we support the proposed plans outlined in the Interim Report from the American Economic Association's Ad Hoc Committee to Consider a Code of Professional Conduct.

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To strengthen these efforts, we offer the following comments and recommendations:

1. We recommend adding “gender identity and expression” in addition to “gender” to be inclusive of all members of our community in the Draft AEA Code of Professional Conduct.
2. Without reservation, we encourage the creation of the gated job market website.
3. We support the creation of an AEA-moderated forum to displace EJMR, and encourage the opportunity for open commenting from AEA membership on the topic of anonymity as this remains an open debate in our own community.
4. We think that a focus on LGBTQ professionals should be included in efforts to monitor and report on our professional climate, remaining cognizant of the serious privacy concerns this might raise for some in our community.
5. We support the creation of a diverse network of mentors for those who have experienced harassment and support discussions on the introduction of an ombudsman.

As a community that often falls prey to discrimination and bigotry, we are deeply invested in strengthening our professional climate, and to this end, are currently working in parallel to identify best practices with regard to forum moderation and climate surveys. We want to express our solidarity on these efforts and offer our ongoing willingness to collaborate as these projects advance.

In closing, we wish to express our continuing appreciation for our colleagues who serve as outspoken and proactive allies to LGBTQ economists. While our discipline has a considerable distance to go with respect to inclusivity, your actions and voices matter.

Signed by the members of the Ad Hoc LGBTQ Economics Working Group's Subcommittee on Professional Climate, Conduct, and Inclusivity:

M.V. Lee Badgett

UMass Amherst

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NOTES FROM THE PROFESSION: *LGBTQs Among the Econ: Silently Shunned**- continued from page 1*

They avoid speaking to me, and often they will duck out of the way or go another way if they see me walking down the corridor. When I say "good morning" in passing (when they are unable to avoid passing) they ignore the greeting and do not acknowledge my presence. When they enter the common restroom or the break room, they turn and leave immediately if I am there. These individuals are quite sociable with other employees. They frequently gather in public areas to gossip and joke loudly, but they immediately become quiet and disperse if I approach. I have also noticed that I am not included in work teams that they control, even though I could make a useful contribution to the project.

This situation creates an uncomfortable working environment. I infer that the behavior is in reaction to my sexual orientation because it began around the time that these individuals became aware that I am married to another man. Also, I have overheard them making defamatory remarks about LGBTQ people in general, although not directed specifically to me. Should this behavior be ignored, should it be reported to the human resources office, or should one confront these people directly?

While legal advice is beyond my professional training, it's important to note that shunning could be a form of

harassment and discrimination. Repeated behaviors like those described by "Silently Shunned" make a work environment uncomfortable. Since the shunning appears to be related to sexual orientation, this is behavior that could be reported to the human-resource departments, which may be able to intervene to stop those coworkers.

If any employer can't — or won't — stop the shunning or other discriminatory behavior, we still have options. LGBT employees in the United States can file a charge of workplace discrimination with the U.S. Equal Employment Opportunity Commission (EEOC). The EEOC considers sexual orientation and gender identity discrimination to be sex discrimination, which is illegal under Title VII of the Civil Rights Act of 1964. Also, 22 states in the US explicitly forbid discrimination based on sexual orientation, and 20 of them also forbid gender identity discrimination.

While we hope that this kind of experience will gradually disappear, everyone should know that we have opportunities for legal recourse if we think we've been treated in a discriminatory way. ▼

NEWS

Save the Date!

Join us for APPAM in Washington DC, November 8-10, 2018! We'll organize an LGBTQ happy hour and (hopefully) at least one panel.

Mark your calendars for the 2019 ASSA Meeting in Atlanta, GA, January 4-6.

Recent Publications of Interest

For a wonderful introduction to research on economic outcomes for LGBT people, see Marie-Anne Valfort's "**LGBTI in OECD Countries**," published in 2017, <http://dx.doi.org/10.1787/d5d49711-en>.

Out in the Journals in 2018

Cevat G. Aksoy, Christopher S. Carpenter, and Jeff Frank. 2018. "**Sexual Orientation and Earnings: New Evidence from the United Kingdom.**" *Industrial and Labor Relations Review*.

M.V. Lee Badgett. 2018. "**Left Out? Lesbian, Gay, and Bisexual Poverty in the US.**" *Population Research and Policy Review*.

Christina Curley. 2018. "**Sexual Orientation, Sexual History, and Inequality in the United States.**" *Feminist Economics* 24 (1): 88-113.

Maryam Dilmaghani. 2018. "**Sexual Orientation, Labour Earnings, and Household Income in Canada.**" *Journal of Labor Research* 39 (1): 41-55.

Michael E. Martell. 2018. "**Identity Management: Worker Independence and Discrimination Against Gay Men.**" *Contemporary Economic Policy* 36 (1): 136-148.

Jing Wang, Morley Gunderson, and David Wicks. 2018. "**The Earnings Effect of Sexual Orientation: British Evidence from Worker-Firm Matched Data.**" *British Journal of Industrial Relations*. ▼

RESEARCH REVIEW

Learning from Same-Sex Marriage Tax Data

“Joint Filing by Same-Sex Couples After *Windsor*: Characteristics of Married Tax Filers in 2013 and 2014” by Robin Fisher, Geof Gee, and Adam Looney (Office of Tax Analysis, U.S. Department of the Treasury)

- Michael E. Martell (pgp: he/him/his)

After the June 2013 Supreme Court decision in *Windsor v. United States*, the Internal Revenue Service and the Department of the Treasury ruled that same-sex couples who were legally married in jurisdictions that recognized their marriages were to be treated as married for federal tax purposes. As a result, researchers can now use administrative tax records to estimate population characteristics of same-sex married couples. In the United States such estimates were previously possible only through survey samples.¹

Fisher, Gee, and Looney estimate the characteristics of same-sex married tax filers from the first two years following *Windsor*. These estimates provide new information on the population of same-sex married couples. Comparing these estimates, which are drawn from the universe of tax filers, to estimates from nationally representative samples (e.g. the American Community Survey) has the potential to provide more accurate estimates of the characteristics of the same-sex married population.

Methodology

The authors combine data from individual tax returns of married-filing-jointly taxpayers to data from Social Security Administration (SSA) records. The SSA records allow researchers to identify the sex of the primary and secondary taxpayer in tax-return data. The researchers have 52.5 million couples to analyze.

Because misclassification of same-sex married couples may still arise due to the incorrect recording of sex or marital status in tax-return data, the authors attempt to reduce misclassification errors by investigating sex typicality of taxpayer names. Specifically, the authors compare the reported sex of a taxpayer to an index of the sex specificity of that payer's given name. The index of sex specificity is, essentially, the ratio of the number of times each name was associated with an individual of the same sex to the

total number of times the name was recorded in the SSA database since 1880. (The index is adjusted for birth year, state of residence, and, for different-sex couples, whether the individual is a primary or secondary filer.) The researchers consider a name validated if the name index of the individual indicates that the name was associated with a member of the same sex at least 95 percent of the time.

Findings***On the prevalence of same-sex married couples:***

- In 2013, approximately 130,000 couples (0.25% of all joint filers) were same-sex filers.
- In 2014, approximately 180,000 couples (0.35% of all joint filers) were same-sex filers.
- The portion of filers that were same-sex varied substantially across the country (from approximately 3% (DC) to less than 0.08% (ND, MO, MI, WI, KY, ID, AR)).
- Rates of same-sex filers were higher in states that legalized same-sex marriage prior to 2013.

On the characteristics of same-sex married couples:

- In 2014, members of same-sex couples were younger and more likely to be working age than female-male couples.
- In 2014, female-male couples were more likely to have children (49% claim children as dependents) than male-male couples (7%) and female-female couples (28%).
- In 2014, male-male (\$176,000) and female-female (\$124,000) couples had, on average, higher adjusted gross incomes than female-male couples (\$113,000), but these differences are partly related to geography.
 - After adjusting for geographic area of residence, female-female couples earn less than female-male couples.

¹ Some of this work was reviewed in the newsletter.

RESEARCH REVIEW: *Learning from Same-Sex Marriage Tax Data*
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- After adjusting for geographic area of residence, male-male couples continue to earn more than female-male couples, but the difference in earnings is smaller than the national average.

On different patterns in American Community Survey data:

While the above characteristics are consistent with some demographic research on the characteristics of members of same-sex couples, the estimated size of the same-sex spouse population from the name-validated tax-return data is approximately half the size of estimates from ACS data in 2013 and 2014.

There are several potential sources for these different estimates. Estimates could be biased within the ACS either because of sampling error or because of measurement error from the imputation and administrative allocation of sex or marital status (which is less common in administrative data). Within the administrative data, the different estimates could arise due to measurement error in the name index and sex-validation process implemented by the authors or due to selection effects, as households that do not file tax returns are not included in the data. In addition to the income selection true of the general population, same-sex married couples may face institutional barriers (legal, administrative, economic or social) that limit their joint filing of tax returns.

Sampling error within the ACS does not appear to be fully responsible for the different estimates. The characteristics of those who do not file their taxes suggest that selection does not explain the different estimates. Non-filers are, on average, older and have lower incomes, which are both associated with lower likelihoods of same-sex marriage.

Sampling error in the ACS may have a larger effect on some state-level estimates, but seems less likely to drive national results, given its large sample.

The characteristics of the data are consistent with barriers limiting the ability of same-sex married couples to jointly file their tax returns. In 2014, same-sex couples were required to file a joint state return if they filed a joint federal return. However, ten states also prohibited same-sex couples from filing joint state returns. If this added difficulty limited same-sex couples from jointly filing, the rates of joint filing should be lowest in states that did not legally recognize same-sex marriage. Indeed, the likelihood of filing joint returns is lower in states where same-sex marriage was not legally recognized (or only recognized in 2014). Among states that did not legally recognize same-sex marriage until 2015, the authors estimate that less than 0.1% of joint filers were same-sex couples in 2014, compared to over 0.8% of joint filers were same-sex couples in Massachusetts.

Conclusion

As data covering the time period following legal recognition of same-sex marriage becomes available, many researchers and policymakers will have an interest in assessing the impact as well as utilization of same-sex marriage. Understanding the strengths and limitations of existing data should help researchers better understand the socio-economic experience of sexual minorities in a post-*Windsor* world. Administrative tax-return data help us understand the strengths and limitations of existing data as well provide new information on the characteristics of those who have entered into the formal, legal institution of marriage. ▼

Call for News

“READ ALL ABOUT IT!”

We include regular news updates on professional changes (appointments, promotions, retirements, publications), as well as events and professional opportunities that would be of interest to the LGBTQ community.

Please email any relevant announcements about upcoming conferences, events, grant or fellowship opportunities, promotions or retirements, publications, or any other news to:

lgbtq.econ.newsletter@gmail.com

— *We look forward to hearing from you!* —

MAYNARD'S NOTES



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THE NEWSLETTER OF THE AMERICAN
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