Checking the AI audit of Saez and Zucman's research

SaneCite, published 9 November 2026. We sent an earlier version of this check (it counted 24, not 21) to Emmanuel Saez and Gabriel Zucman on 29 October and asked for their response by 6 November; they did not reply. We checked the audit site as we saved it on 29 October 2026 at 8:43 PM UTC. On 31 October we checked it again against the site's 30 October revision: all 147 flags were unchanged, word for word.

Summary

On 28 October 2026 Marginal Revolution featured an anonymous AI audit of research by Emmanuel Saez and Gabriel Zucman. The audit reports 2,035 problems in 138 papers and says 147 of them are "serious enough to change a headline number". We call each listed problem a flag; a headline number is a number in a paper's abstract, introduction or main tables. We checked all 147 against the papers, their sources and the authors' public data. That is the audit as first posted, which the site keeps online as its "original" version. A revision on 30 October splits the 147 into 53 defects and 94 contested choices and says no finding overturns a core result outright. The 147 flags themselves did not change.

- **The audit's facts hold up.** For 131 of the 147, every fact we could check was right. 8 had smaller errors. 8 we could not check. None had its core facts wrong.
- **21 of the 147 change a headline number.** 17 are shown with material available when the work was published; 4 only with data released later. In five the problem sits in the authors' own released code or spreadsheets (40, 41, 43, 45, 48), and eight are in journals (40, 43, 45, 91, 106, 111, 124, 147; we count a work as a journal article when its citation gives a volume and page numbers). The audit as first posted tagged 17 of the 21 as newly found; its revision drops these tags.
- **98 depend on a disputed choice of method.** The audit as first posted tagged 63 of them as previously known.
- **20 change no number**, but in 17 of them the work claims more in words than its own numbers show. We could not check 8 more.
- **One headline figure has moved between the authors' own estimates** (see "One number, four estimates").
- By the audit's own tags, 9 of the 147 are arithmetic, data or replication errors. Its 30 October revision calls 53 of the 147 "defects", a wider group: errors in arithmetic or data handling, misquoted sources, internal contradictions, and numbers that do not match the authors' own files.

What we did

- Saved a copy of the audit site on 29 October 2026 at 8:43 PM UTC and read all 2,035 flags from it; our counts match the site's. On 31 October we saved the revised site and compared every flag: none of the 2,035 changed in text, severity or tags, apart from the dropped "newly found" and "previously known" tags.
- Wrote down our method before reading any flag in detail. We checked a random 30 first, then the other 117 under the same rules. The random 30 gave 3 that change a headline number (10%, 95% range 3.5% to 25.6%); the full set gives 21 of 147 (14%).
- For each flag we read the version of the work the audit cites, checked each fact it states, and redid calculations from the authors' papers, appendices, code and data where they are public.
- Two AI readers judged each flag: Claude (Anthropic), with the papers, data and code; and Gemini (Google), given only the cited pages and blind to the first reader's verdicts. Disagreements were settled under fixed written rules. The audit itself used Claude, so every verdict had to rest on a page, table or calculation a person can redo; otherwise it is "could not check".
- Before publishing, we checked every "changes a headline number" verdict against our written rules. Four did not meet them, and we moved them: 62, 84 and 127 rest on a disputed choice of method, and in 130 the headline figure does not change. The copy we sent the authors on 29 October counted 24; after these moves the count was 20.

- After the authors' reply window closed with no reply, we ran a second pass on the 99 flags that then depended on a disputed choice of method (see "Second pass"). It moved 54 to "changes a headline number", so this report counts 21.
- Where both readers could judge, they agreed on the facts for 68 of 75 flags and on the consequence for 67 of 84.

What the verdicts mean

- **Facts:** are the flag's statements about what the paper and its sources say, and its numbers, right?
- **Headline number:** does the problem change a headline number, as the audit says? "Changes" needs a calculation or the paper's own numbers. "Depends on a disputed choice of method" means reasonable researchers differ; we take no side. Where the authors' own data releases disagree with each other, we count it here.

The problems that change a headline number

Shown with material available at the time (17)

- **6.** Neef et al., "Effective Sanctions against Oligarchs and the Role of a European Asset Registry": The note says about half of Russian household wealth is held abroad; the study it cites gives about a quarter (24%) of total wealth. The note's summary claim survives.
- **29.** Gamage et al., "The NY Billionaire Mark-to-Market Tax Act: Revenue, Economic, and Constitutional Analysis": The bill caps the gains counted as income, not the tax. With the report's own inputs, 2020 revenue is about $9.0 billion, not $23.2 billion; most of the rest comes due in later years.
- **30.** Silva et al., "Progressive Taxation and Inequality: Minimum Taxation of High-Net-Worth Individuals in Latin America and the Caribbean": The report's own revenue figures cannot lift the top rate in Brazil to 50% (about 34%, at most 46%). The Chile part was not checked.
- **40.** Alstadsæter et al., "Who Owns the Wealth in Tax Havens? Macro Evidence and Implications for Global Inequality": The authors' code keeps a 2006 value for Venezuela against the paper's stated rule; on the rule, Venezuela falls from 64% to about 25% of GDP.
- **41.** Alvaredo et al., "World Inequality Report 2018": An undocumented adjustment to Middle East incomes for 1980-84 sits in the published code; without it, world income growth per adult is 53%, not 60%.
- **43.** Alvaredo et al., "The Elephant Curve of Global Inequality and Growth": The same code adjustment as in 41 and 45; without it, top 1% growth is 79%, not 101%, and the top 1% share rises 2.98 points, not 4.28. The elephant shape survives.
- **45.** Alvaredo et al., "Towards a System of Distributional National Accounts: Methods and Global Inequality Estimates from WID.world": The code sets Middle East incomes for 1980-84 below the authors' own inputs; without that step, the rise in the top 1% share falls from 4.28 to 2.98 points.
- **48.** Andreescu et al., "Equality and Development: A Comparative and Historical Perspective 1800-2025": The released code and data do not reproduce Tables 3 and 4; the growth coefficient is 0.041, not 0.090, so '0.9 points per 10 points' becomes about 0.4.
- **54.** Bachas et al., "Automatic Exchanges of Information and Offshore Tax Compliance: Evidence from Colombia": The abstract says enforcement explains 22-28% of the rise in reported offshore wealth. The paper defines that rise as financial wealth but takes its rate from the all-asset rows of its own Table A.6, which also has financial-asset rows. With those rows the share is about 19% (19.3% level, 19.1% log), and the combined 60-65% becomes about 57%. The change is small and inside the paper's standard errors. Added 9 November 2026 by a second pass, after the authors' reply window (29 October letter, 4 November reminder, replies asked by 6 November) closed with no reply.
- **91.** Piketty and Saez, "Top Incomes and the Great Recession: Recent Evolutions and Policy Implications": 'Over 15% of national income' uses shares of fiscal income; with the paper's own Table 3, the shift is about 10% of national income.
- **118.** Saez and Zucman, "Scoring of Senator Warren's Wealth Tax Proposal (letters to Senator Elizabeth

Warren)": The letters derive a 15% avoidance rate for a 2% tax, then apply it unchanged at 3% and 6%. Their own rule cuts the 2021 estimate of $3.9 trillion by 18-26%; the main 2019 figures move 4-6%.

- **124.** Saez and Zucman, "Wealth Taxation: Lessons from History and Recent Developments": On the World Inequality Database figures available in October 2021, benchmark revenue for Spain, Norway and Switzerland is 0.71, 0.45 and 1.16, not the printed 0.96, 0.86 and 1.36.
- **133.** Wright and Zucman, "The Exorbitant Tax Privilege": Running the counterfactual the paper describes on the authors' workbook gives 3.2 to 3.8 points of the 14.5-point fall, not 'almost half'.
- **142.** Zucman, "Inequality: Are we really 'all in this together'?": The summary box says 1.6 to 3 times; the briefing's own text and Figure 2 give 1.65 to 1.97 times.
- **143.** Zucman, "Taxing Multinational Corporations in the 21st Century": The brief's 40% is higher than its source's 36.2%. A small difference.
- **145.** Zucman, "A Blueprint for a Coordinated Minimum Effective Taxation Standard for Ultra-High-Net-Worth Individuals": On the report's own figures, 7.1% is total group wealth growth; per member it is about 5.4%, implying a return near 5.8%, not 7.5%. Revenue is unaffected.
- **147.** Zucman et al., "Introduction : Où est l'argent ?": The interview says the share doubled from 20% to 40%; the authors' own series give about 24% to 40%, a rise of about 1.6 times.

Shown only by data released later (4)

- **31.** Alstadsæter et al., "Foreign Investment in the Dubai Housing Market, 2020-2024": The authors' September 2025 paper splits the same $98.1 billion by residence: the offshore share is about 30%, not 43.8%. Dubai stays far above the other cities.
- **32.** Alstadsæter et al., "Global Tax Evasion Report 2024": The 2021-22 points were projections; the same team's July 2026 series gives a 6.9% loss share, not nearly 10%. The $1 trillion level survives.
- **106.** Saez, "Taxing the Rich More: Preliminary Evidence from the 2013 Tax Increase": The paper's own method on the final 2015 IRS data gives a 31.5% revenue loss, not 'at most 20%'. The paper marked its 2015 data as preliminary.
- **111.** Saez and Zucman, "Wealth Inequality in the United States since 1913: Evidence from Capitalized Income Tax Data": The authors' own 2020 and 2022 data releases put the 2012 top 0.1% wealth share at about 20%, not 22%.

Second pass: how standard are the disputed choices?

After the authors' reply window closed, we went back to the 99 flags first counted as depending on a disputed choice of method: the 98 still counted that way, plus No. 54, which this pass moved. For each we asked how standard the choice is. We wrote the rules first and recorded their hash before reading any flag: a fingerprint of the rules file, so anyone can confirm the rules did not change. Two AI readers from different model families graded each flag: Claude (Anthropic), from the paper, its appendix and code, and the works it cites; and Gemini (Google), from the pages the first reader cited, blind to its grades. They agreed on 61 of 99; we settled the rest from the cited pages. A red team, a separate check that tries to break a finding by redoing it, re-tested every possible headline change.

Grade	Flags (of 99)	95% range
Standard	11	6.3% to 18.8%
Defensible, stated in the paper	61	51.8% to 70.6%
Defensible, not stated	9	4.9% to 16.4%
Questionable	11	6.3% to 18.8%
Cannot tell	6	2.8% to 12.6%
Contested	1	0.2% to 5.5%

- **Standard:** the paper states the choice, and work it cites uses it. **Defensible, stated:** the paper states the choice but does not show the result under the main alternative. **Defensible, not stated:** the paper does not state the choice. **Questionable:** the choice departs from the paper's own stated method, its data's documentation, or the practice of the sources it cites, with no reason given. **Cannot tell:** the text we needed was not reachable. **Contested:** our rules do not settle it.
- One flag moved: 54 now changes a headline number; its entry above says when and why it was added.
- "Standard" means used in the work the paper cites, not "correct". None of this says anything about intent.
- The protocol, its amendments, every grade and the totals are public: https://sanecite.com/data/sz-check/second-pass/

One number, four estimates

Four flags (9, 21, 120, 144) rest on one figure: the total tax rate paid by the 400 richest Americans in 2018. The authors' own estimates of it have moved:

Authors' estimate	Top 400, 2018	Versus the bottom half (about 25%)
Book, October 2019 (a projection; 2018 data did not yet exist)	23%	lower
Data release, October 2020	27.2%	higher
Data release, February 2022	29.3%	higher
NBER working paper, 2025 (different method)	about 24%	lower

Under the 2020 and 2022 figures the top 400 pay more than the bottom half; under the book and the 2025 paper they pay less. A 2021 chapter kept 23% after the October 2020 release, which the authors marked provisional. Because the authors' newest estimate supports the original claim, we count these flags as depending on a disputed choice, not as errors. We asked the authors which figure they stand behind. They did not reply.

Where the audit's facts were partly wrong

- **4.** Piketty and Zucman, "Wealth and Inheritance in the Long Run": The flag says the authors gave no response; the chapter itself answers the gift-incentive point (p. 1337).
- **10.** Atkinson et al., "Top Incomes in the Long Run of History": Canada's rise is about 7.4 to 7.75 points, not 7.8, so the US rise is marginally larger, not 'no larger'. Minor.
- **25.** Piketty et al., "Simplified Distributional National Accounts": Two figures reproduce, but the key re-ranking term does not: we get +0.64 to +0.97 points for 2016, not +2.68, and an overlap of 81-84%, not 63-79%. The flag does not state its data version, so part of the gap may be method.
- **28.** Jakobsen et al., "Wealth Taxation and Wealth Accumulation: Theory and Evidence from Denmark": The flag says the paper reports only the top of the range; Table II prints the raw estimate (0.144) beside the adjusted one (0.312).
- **74.** Jakobsen et al., "Wealth Taxation and Wealth Accumulation: Theory and Evidence from Denmark": The 77% reduction comes from several controls together, not income deciles alone, and 'earlier drafts found much smaller effects' holds only for some comparisons.
- **101.** Reck et al., "Response to a Comment by Auten and Splinter on 'Tax Evasion at the Top of the Income Distribution: Theory and Evidence'": The reply states +0.9 to +1.2 points (p. 23), not +1.5.
- **121.** Saez and Zucman, "Trends in US Income and Wealth Inequality: Revising After the Revisionists": The flag says the residual is mostly not partnership depreciation; the paper's 1.6% and the flag's own 1.42% put that item at about half.
- **140.** Zucman, "Taxing across Borders: Tracking Personal Wealth and Corporate Profits": 'Overstated by about a quarter' holds only if shifted profits would otherwise pay the 23% average rate; at the 35% statutory rate, the paper's 'about 20 percent' survives.

Where no number changes

- **16.** Gidron et al., "Global Profit Shifting, 1975-2023 (earlier: Global Profit Shifting, 1975-2019)": No headline number changes. The abstract's 'peaked, then declined' timing is contradicted by the paper's own Table A1.
- **17.** Bustos et al., "Challenges of Monitoring Tax Compliance by Multinational Firms: Evidence from Chile": No number changes. 'Effective tax rate' is not defined in the paper, and on a payroll reading the claim holds.
- **35.** Alstadsæter et al., "Global Financial Transparency and Offshore Wealth Accumulation": The numbers reproduce. The before-and-after difference is never tested and is not significant, so calling it established is overstated.
- **36.** Alstadsæter et al., "Global Financial Transparency and Offshore Wealth Accumulation": The estimates stand. The paper's Table A.2 contradicts its sentence that the non-haven effects are 'almost identical'.
- **44.** Alvaredo et al., "Towards a System of Distributional National Accounts: Methods and Global Inequality Estimates from WID.world": The numbers reproduce. The Gini is flat, so 'global inequality has increased' holds only for measures sensitive to the top.
- **56.** Blanchet et al., "Real-Time Inequality": The numbers stand. The authors' own real-time releases showed +0.25 points against +1.42 final, so the claim of real-time accuracy is overstated.
- **57.** Boas et al., "Taxing Capital in a Globalized World: The Effects of Automatic Information Exchange": The 70% central estimate stands. The 56-95% range leaves out the uncertainty in one input, so the stated precision is overstated.
- **58.** Bustos et al., "The Race Between Tax Enforcement and Tax Planning: Evidence From a Natural Experiment in Chile": The estimates reproduce. The confidence intervals cannot rule out recovering about half the gap, so 'shown ineffective' is overstated.
- **59.** Bustos et al., "The Race Between Tax Enforcement and Tax Planning: Evidence From a Natural Experiment in Chile": The estimates stand. 'Reject any substantial reduction' holds only for some specifications; others cannot reject reductions of 50-100%.
- **69.** Galle et al., "Expert Report on Valuation of Controlling Shares of Publicly Traded Companies Under the California Billionaire Tax Act (CBTA)": The memo gives no number. It leaves out conditions in the statute ('clear and convincing evidence', 'substantially'), so the legal claim is overstated.
- **76.** Johannesen and Zucman, "The End of Bank Secrecy? An Evaluation of the G20 Tax Haven Crackdown": The numbers reproduce. Treaty-induced outflows are too small to show in the totals, so 'rather than repatriating' is stronger than the evidence.
- **81.** Kuziemko et al., "How Elastic Are Preferences for Redistribution? Evidence from Randomized Survey Experiments": The effects stand. The prime also moved a second attitude, but the paper itself calls its analysis of the mechanism not definitive.
- **89.** Parrinello et al., "Resources for a Safe and Resilient Europe: The Case for Minimum Taxation of Ultra-High-Net-Worth Individuals in the EU": Revenue figures are unaffected. 'Neutralize the regressivity' is contradicted by caveats in the note's own source.
- **90.** Piketty and Saez, "Optimal Labor Income Taxation": The regressions reproduce. The chapter offers 'above 80%' only as a possibility, with hedges.
- **94.** Piketty et al., "Simplified Distributional National Accounts": The arithmetic reproduces and no reported number changes. The exercise cannot show where the two estimates differ, so its 'unrealistic' verdict is not shown.
- **101.** Reck et al., "Response to a Comment by Auten and Splinter on 'Tax Evasion at the Top of the Income Distribution: Theory and Evidence'": No printed number changes. 'If anything too low' is not borne out by later versions (0.8 to 1.1 points).
- **104.** Saez, "Income and Wealth Inequality: Evidence and Policy Implications": The values reproduce. A 1962-2014 US series is used to rule out avoidance over 'a century' and 'across countries', which overstates its reach.
- **109.** Saez and Stantcheva, "Generalized Social Marginal Welfare Weights for Optimal Tax Theory": A published theorem (Sher 2024) shows these weights produce preference cycles, so the 'unify' claim is overstated. No number changes.

- **114.** Saez and Zucman, "Scoring of Senator Sanders' Wealth Tax Proposal": The $4.35 trillion and the simulation stand. 'Fully eliminate the gap' is contradicted by the note's own figure: the gap shrinks by about two-thirds.
- **130.** Tørsløv et al., "The Missing Profits of Nations": The 36% headline stands. A units mismatch in the replication spreadsheet means that taking tax-haven data at face value cuts shifted profits by about half, not 18%, and the stated lower bound falls from 22% to 10-12%.

Limits

- These are AI-assisted checks with recalculation, not peer review. Every verdict cites its evidence.
- Some sources need a login or sit behind a paywall or bot check; we did not get around them.
- We did not check the audit's 1,888 moderate and minor flags, or its figure that most errors overstate claims (97% in the first version; 96% for defects and 98% for contested choices in the revision).
- We make no claim about anyone's intentions.

All 147 flags

Numbers are ours (1 to 30 are the random sample). Full evidence for each flag (pages, quotes and calculations) is available on request.

- **1.** Zucman, "Taxing across Borders: Tracking Personal Wealth and Corporate Profits". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **2.** Saez and Zucman, "The Rise of Income and Wealth Inequality in America: Evidence from Distributional Macroeconomic Accounts". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, not stated.
- **3.** Johannesen and Zucman, "The End of Bank Secrecy? An Evaluation of the G20 Tax Haven Crackdown". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **4.** Piketty and Zucman, "Wealth and Inheritance in the Long Run". Facts: partly right. Headline number: depends on a disputed choice of method. Second pass: standard.
- **5.** Saez and Zucman, "Top Wealth in America: A Reexamination". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **6.** Neef et al., "Effective Sanctions against Oligarchs and the Role of a European Asset Registry". Facts: right. Headline number: changes (shown with material available at the time).
- **7.** François et al., "A Modern Excess Profit Tax". Facts: right. Headline number: depends on a disputed choice of method. Second pass: standard.
- **8.** Zucman, "Global Wealth Inequality". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, not stated.
- **9.** Saez and Zucman, "The Triumph of Injustice: How the Rich Dodge Taxes and How to Make Them Pay". Facts: right. Headline number: depends on a disputed choice of method. Second pass: contested.
- **10.** Atkinson et al., "Top Incomes in the Long Run of History". Facts: partly right. Headline number: depends on a disputed choice of method. Second pass: standard.
- **11.** Landais et al., "Réponse de Camille Landais, Thomas Piketty et Emmanuel Saez". Facts: could not check. Headline number: could not check.
- **12.** Landais et al., "Pour une révolution fiscale : un impôt sur le revenu pour le XXIe siècle". Facts: could not check. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **13.** Chetty et al., "Where is the Land of Opportunity? The Geography of Intergenerational Mobility in the United States". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.

- **14.** Zucman, "Taxing across Borders: Tracking Personal Wealth and Corporate Profits". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **15.** Kleven et al., "Migration and Wage Effects of Taxing Top Earners: Evidence from the Foreigners' Tax Scheme in Denmark". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **16.** Gidron et al., "Global Profit Shifting, 1975-2023 (earlier: Global Profit Shifting, 1975-2019)". Facts: right. Headline number: does not change (a claim is overstated in words).
- **17.** Bustos et al., "Challenges of Monitoring Tax Compliance by Multinational Firms: Evidence from Chile". Facts: right. Headline number: does not change.
- **18.** Landais et al., "Pour une révolution fiscale : un impôt sur le revenu pour le XXIe siècle". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **19.** Saez, "Taxes and International Mobility of Talent". Facts: could not check. Headline number: could not check.
- **20.** Bachas et al., "Automatic Exchanges of Information and Offshore Tax Compliance: Evidence from Colombia". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **21.** Saez, "Should We Tax Wealth?". Facts: right. Headline number: depends on a disputed choice of method. Second pass: cannot tell.
- **22.** Boas et al., "Taxing Capital in a Globalized World: The Effects of Automatic Information Exchange". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **23.** Alvaredo et al., "Global Inequality Dynamics: New Findings from WID.world". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, not stated.
- **24.** Chetty et al., "Economic Mobility". Facts: right. Headline number: depends on a disputed choice of method. Second pass: standard.
- **25.** Piketty et al., "Simplified Distributional National Accounts". Facts: partly right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **26.** Card et al., "Inequality at Work: The Effect of Peer Salaries on Job Satisfaction". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **27.** Bachas et al., "Automatic Exchanges of Information and Offshore Tax Compliance: Evidence from Colombia". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **28.** Jakobsen et al., "Wealth Taxation and Wealth Accumulation: Theory and Evidence from Denmark". Facts: partly right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **29.** Gamage et al., "The NY Billionaire Mark-to-Market Tax Act: Revenue, Economic, and Constitutional Analysis". Facts: right. Headline number: changes (shown with material available at the time).
- **30.** Silva et al., "Progressive Taxation and Inequality: Minimum Taxation of High-Net-Worth Individuals in Latin America and the Caribbean". Facts: right. Headline number: changes (shown with material available at the time).
- **31.** Alstadsæter et al., "Foreign Investment in the Dubai Housing Market, 2020-2024". Facts: right. Headline number: changes (shown only by later data).
- **32.** Alstadsæter et al., "Global Tax Evasion Report 2024". Facts: right. Headline number: changes (shown only by later data).
- **33.** Alstadsæter et al., "Global Tax Evasion Report 2024". Facts: right. Headline number: depends on a disputed choice of method. Second pass: questionable.
- **34.** Alstadsæter et al., "Global Tax Evasion Report 2024". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.

- **35.** Alstadsæter et al., "Global Financial Transparency and Offshore Wealth Accumulation". Facts: right. Headline number: does not change (a claim is overstated in words).
- **36.** Alstadsæter et al., "Global Financial Transparency and Offshore Wealth Accumulation". Facts: right. Headline number: does not change (a claim is overstated in words).
- **37.** Alstadsæter et al., "Global Financial Transparency and Offshore Wealth Accumulation". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **38.** Alstadsæter et al., "Who Owns the Wealth in Tax Havens? Macro Evidence and Implications for Global Inequality". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **39.** Alstadsæter et al., "Who Owns the Wealth in Tax Havens? Macro Evidence and Implications for Global Inequality". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, not stated.
- **40.** Alstadsæter et al., "Who Owns the Wealth in Tax Havens? Macro Evidence and Implications for Global Inequality". Facts: right. Headline number: changes (shown with material available at the time).
- **41.** Alvaredo et al., "World Inequality Report 2018". Facts: right. Headline number: changes (shown with material available at the time).
- **42.** Alvaredo et al., "Distributional National Accounts". Facts: right. Headline number: depends on a disputed choice of method. Second pass: cannot tell.
- **43.** Alvaredo et al., "The Elephant Curve of Global Inequality and Growth". Facts: right. Headline number: changes (shown with material available at the time).
- **44.** Alvaredo et al., "Towards a System of Distributional National Accounts: Methods and Global Inequality Estimates from WID.world". Facts: right. Headline number: does not change (a claim is overstated in words).
- **45.** Alvaredo et al., "Towards a System of Distributional National Accounts: Methods and Global Inequality Estimates from WID.world". Facts: right. Headline number: changes (shown with material available at the time).
- **46.** Alvaredo et al., "The Top 1 Percent in International and Historical Perspective". Facts: right. Headline number: depends on a disputed choice of method. Second pass: standard.
- **47.** Andreescu et al., "Equality and Development: A Comparative and Historical Perspective 1800-2025". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **48.** Andreescu et al., "Equality and Development: A Comparative and Historical Perspective 1800-2025". Facts: right. Headline number: changes (shown with material available at the time).
- **49.** Andreescu et al., "Equality and Development: A Comparative and Historical Perspective 1800-2025". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **50.** Andreescu et al., "Equality and Development: A Comparative and Historical Perspective 1800-2025". Facts: could not check. Headline number: could not check.
- **51.** Andreescu et al., "Equality and Development: A Comparative and Historical Perspective 1800-2025". Facts: right. Headline number: depends on a disputed choice of method. Second pass: questionable.
- **52.** Bachas et al., "Globalization, Capital Taxation, and Development: Evidence from a Macro-Historical Database". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **53.** Bachas et al., "Automatic Exchanges of Information and Offshore Tax Compliance: Evidence from Colombia". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **54.** Bachas et al., "Automatic Exchanges of Information and Offshore Tax Compliance: Evidence from Colombia". Facts: right. Headline number: changes (shown with material available at the time). Second pass: questionable.

- **55.** Baraké et al., "Revenue Effects of the Global Minimum Tax Under Pillar Two". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **56.** Blanchet et al., "Real-Time Inequality". Facts: right. Headline number: does not change (a claim is overstated in words).
- **57.** Boas et al., "Taxing Capital in a Globalized World: The Effects of Automatic Information Exchange". Facts: right. Headline number: does not change (a claim is overstated in words).
- **58.** Bustos et al., "The Race Between Tax Enforcement and Tax Planning: Evidence From a Natural Experiment in Chile". Facts: right. Headline number: does not change (a claim is overstated in words).
- **59.** Bustos et al., "The Race Between Tax Enforcement and Tax Planning: Evidence From a Natural Experiment in Chile". Facts: right. Headline number: does not change (a claim is overstated in words).
- **60.** Chancel et al., "World Inequality Report 2022". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **61.** Chetty et al., "Is the United States Still a Land of Opportunity? Recent Trends in Intergenerational Mobility". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **62.** Chetty et al., "Is the United States Still a Land of Opportunity? Recent Trends in Intergenerational Mobility". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **63.** Chetty et al., "The Determinants of Income Segregation and Intergenerational Mobility: Using Test Scores to Measure Undermatching". Facts: right. Headline number: depends on a disputed choice of method. Second pass: standard.
- **64.** Chetty et al., "Income Segregation and Intergenerational Mobility Across Colleges in the United States". Facts: right. Headline number: depends on a disputed choice of method. Second pass: standard.
- **65.** Diamond and Saez, "The Case for a Progressive Tax: From Basic Research to Policy Recommendations". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **66.** Diamond and Saez, "Taxing High Earnings". Facts: right. Headline number: depends on a disputed choice of method. Second pass: standard.
- **67.** François et al., "A Modern Excess Profit Tax". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **68.** Galle et al., "Expert Report on Proposition 40, the California 2026 Billionaire Tax: Revenue, Economic, and Constitutional Analysis". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **69.** Galle et al., "Expert Report on Valuation of Controlling Shares of Publicly Traded Companies Under the California Billionaire Tax Act (CBTA)". Facts: right. Headline number: does not change (a claim is overstated in words).
- **70.** Galle et al., "Expert Report on Valuation of Controlling Shares of Publicly Traded Companies Under the California Billionaire Tax Act (CBTA)". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **71.** Garcia-Bernardo et al., "Did the Tax Cuts and Jobs Act Reduce Profit Shifting by US Multinational Companies?". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **72.** Guyton et al., "Tax Evasion at the Top of the Income Distribution: Theory and Evidence". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **73.** Jakobsen et al., "Wealth Taxation and Wealth Accumulation: Theory and Evidence from Denmark". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **74.** Jakobsen et al., "Wealth Taxation and Wealth Accumulation: Theory and Evidence from Denmark". Facts: partly right. Headline number: depends on a disputed choice of method. Second pass: defensible,

stated in the paper.

- **75.** Jakobsen et al., "Wealth Taxation and Wealth Accumulation: Theory and Evidence from Denmark". Facts: right. Headline number: depends on a disputed choice of method. Second pass: questionable.
- **76.** Johannesen and Zucman, "The End of Bank Secrecy? An Evaluation of the G20 Tax Haven Crackdown". Facts: right. Headline number: does not change (a claim is overstated in words).
- **77.** Kleven et al., "Taxation and International Migration of Superstars: Evidence from the European Football Market". Facts: could not check. Headline number: could not check.
- **78.** Kleven et al., "Taxation and International Migration of Superstars: Evidence from the European Football Market". Facts: could not check. Headline number: could not check.
- **79.** Kleven et al., "Taxation and International Migration of Superstars: Evidence from the European Football Market". Facts: could not check. Headline number: could not check.
- **80.** Kleven et al., "Taxation and International Migration of Superstars: Evidence from the European Football Market". Facts: could not check. Headline number: could not check.
- **81.** Kuziemko et al., "How Elastic Are Preferences for Redistribution? Evidence from Randomized Survey Experiments". Facts: right. Headline number: does not change.
- **82.** Landais et al., "Le modèle de micro-simulation TAXIPP - Version 0.0". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **83.** Landais et al., "Le modèle de micro-simulation TAXIPP - Version 0.0". Facts: right. Headline number: could not check.
- **84.** Landais et al., "A Progressive European Wealth Tax to Fund the European COVID Response". Facts: right. Headline number: depends on a disputed choice of method. Second pass: questionable.
- **85.** Murphy and Saez, "Income and Wealth in America". Facts: right. Headline number: depends on a disputed choice of method. Second pass: cannot tell.
- **86.** Novokmet et al., "From Communism to Capitalism: Private versus Public Property and Inequality in China and Russia". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **87.** Novokmet et al., "From Soviets to Oligarchs: Inequality and Property in Russia, 1905-2016". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **88.** Novokmet et al., "From Soviets to Oligarchs: Inequality and Property in Russia, 1905-2016". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **89.** Parrinello et al., "Resources for a Safe and Resilient Europe: The Case for Minimum Taxation of Ultra-High-Net-Worth Individuals in the EU". Facts: right. Headline number: does not change (a claim is overstated in words).
- **90.** Piketty and Saez, "Optimal Labor Income Taxation". Facts: right. Headline number: does not change.
- **91.** Piketty and Saez, "Top Incomes and the Great Recession: Recent Evolutions and Policy Implications". Facts: right. Headline number: changes (shown with material available at the time).
- **92.** Piketty et al., "Optimal Taxation of Top Labor Incomes: A Tale of Three Elasticities". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **93.** Piketty et al., "Distributional National Accounts: Methods and Estimates for the United States". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **94.** Piketty et al., "Simplified Distributional National Accounts". Facts: right. Headline number: does not change (a claim is overstated in words).
- **95.** Piketty et al., "Rethinking Capital and Wealth Taxation". Facts: right. Headline number: depends on a disputed choice of method. Second pass: questionable.
- **96.** Piketty et al., "Income Inequality in the United States: A Comment". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.

- **97.** Piketty et al., "Capital Accumulation, Private Property, and Rising Inequality in China, 1978-2015". Facts: right. Headline number: depends on a disputed choice of method. Second pass: questionable.
- **98.** Piketty and Zucman, "Capital is Back: Wealth-Income Ratios in Rich Countries, 1700-2010". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **99.** Piketty and Zucman, "Wealth and Inheritance in the Long Run". Facts: right. Headline number: depends on a disputed choice of method. Second pass: questionable.
- **100.** Piketty and Zucman, "Wealth and Inheritance in the Long Run". Facts: right. Headline number: depends on a disputed choice of method. Second pass: standard.
- **101.** Reck et al., "Response to a Comment by Auten and Splinter on 'Tax Evasion at the Top of the Income Distribution: Theory and Evidence'". Facts: partly right. Headline number: does not change (a claim is overstated in words).
- **102.** Saez, "Striking it Richer: The Evolution of Top Incomes in the United States (annual updates)". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, not stated.
- **103.** Saez, "Taxes and International Mobility of Talent". Facts: right. Headline number: depends on a disputed choice of method. Second pass: standard.
- **104.** Saez, "Income and Wealth Inequality: Evidence and Policy Implications". Facts: right. Headline number: does not change (a claim is overstated in words).
- **105.** Saez, "The Research Agenda after Capital in the Twenty-First Century". Facts: right. Headline number: depends on a disputed choice of method. Second pass: standard.
- **106.** Saez, "Taxing the Rich More: Preliminary Evidence from the 2013 Tax Increase". Facts: right. Headline number: changes (shown only by later data).
- **107.** Saez, "Taxing the Rich More: Preliminary Evidence from the 2013 Tax Increase". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **108.** Saez and Seim, "Wealth Tax Enforcement in Sweden: Filing Requirements and Pre-Populated Returns". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **109.** Saez and Stantcheva, "Generalized Social Marginal Welfare Weights for Optimal Tax Theory". Facts: right. Headline number: does not change (a claim is overstated in words).
- **110.** Saez and Zucman, "Who Benefits from Tax Expenditures on Capital? Evidence on Capital Income and Wealth Concentration". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **111.** Saez and Zucman, "Wealth Inequality in the United States since 1913: Evidence from Capitalized Income Tax Data". Facts: right. Headline number: changes (shown only by later data).
- **112.** Saez and Zucman, "Progressive Wealth Taxation". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **113.** Saez and Zucman, "Response to Summers and Sarin, 'A wealth tax presents a revenue estimation puzzle'". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **114.** Saez and Zucman, "Scoring of Senator Sanders' Wealth Tax Proposal". Facts: right. Headline number: does not change (a claim is overstated in words).
- **115.** Saez and Zucman, "Scoring of Senator Sanders' Wealth Tax Proposal". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **116.** Saez and Zucman, "The Triumph of Injustice: How the Rich Dodge Taxes and How to Make Them Pay". Facts: right. Headline number: depends on a disputed choice of method. Second pass: cannot tell.
- **117.** Saez and Zucman, "The Triumph of Injustice: How the Rich Dodge Taxes and How to Make Them Pay". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **118.** Saez and Zucman, "Scoring of Senator Warren's Wealth Tax Proposal (letters to Senator Elizabeth

Warren)". Facts: right. Headline number: changes (shown with material available at the time).

- **119.** Saez and Zucman, "Scoring of Senator Warren's Wealth Tax Proposal (letters to Senator Elizabeth Warren)". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **120.** Saez and Zucman, "The Rise of Income and Wealth Inequality in America: Evidence from Distributional Macroeconomic Accounts". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **121.** Saez and Zucman, "Trends in US Income and Wealth Inequality: Revising After the Revisionists". Facts: partly right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **122.** Saez and Zucman, "How to Get $1 Trillion from 1000 Billionaires: Tax their Gains Now". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, not stated.
- **123.** Saez and Zucman, "Top Wealth in America: A Reexamination". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **124.** Saez and Zucman, "Wealth Taxation: Lessons from History and Recent Developments". Facts: right. Headline number: changes (shown with material available at the time).
- **125.** Silva et al., "Progressive Taxation and Inequality: Minimum Taxation of High-Net-Worth Individuals in Latin America and the Caribbean". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, not stated.
- **126.** Silva et al., "Progressive Taxation and Inequality: Minimum Taxation of High-Net-Worth Individuals in Latin America and the Caribbean". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **127.** Tippet and Zucman, "Taxing Extreme Wealth in the United Kingdom: Revenue Estimates for a 2% Minimum Tax on Ultra-High-Net-Worth Households". Facts: right. Headline number: depends on a disputed choice of method. Second pass: questionable.
- **128.** Tippet and Zucman, "Taxing Extreme Wealth in the United Kingdom: Revenue Estimates for a 2% Minimum Tax on Ultra-High-Net-Worth Households". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **129.** Tørsløv et al., "Externalities in International Tax Enforcement: Theory and Evidence". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **130.** Tørsløv et al., "The Missing Profits of Nations". Facts: right. Headline number: does not change (a claim is overstated in words).
- **131.** Tørsløv et al., "The Missing Profits of Nations". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **132.** Tørsløv et al., "The Missing Profits of Nations". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **133.** Wright and Zucman, "The Exorbitant Tax Privilege". Facts: right. Headline number: changes (shown with material available at the time).
- **134.** Zucman, "La richesse cachée des nations: enquête sur les paradis fiscaux / The Hidden Wealth of Nations: The Scourge of Tax Havens". Facts: right. Headline number: depends on a disputed choice of method. Second pass: questionable.
- **135.** Zucman, "La richesse cachée des nations: enquête sur les paradis fiscaux / The Hidden Wealth of Nations: The Scourge of Tax Havens". Facts: right. Headline number: depends on a disputed choice of method. Second pass: cannot tell.
- **136.** Zucman, "The Missing Wealth of Nations: Are Europe and the U.S. net Debtors or net Creditors?". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **137.** Zucman, "The Missing Wealth of Nations: Are Europe and the U.S. net Debtors or net Creditors?". Facts: right. Headline number: depends on a disputed choice of method. Second pass: questionable.

- **138.** Zucman, "The Missing Wealth of Nations: Are Europe and the U.S. net Debtors or net Creditors?". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **139.** Zucman, "Taxing across Borders: Tracking Personal Wealth and Corporate Profits". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **140.** Zucman, "Taxing across Borders: Tracking Personal Wealth and Corporate Profits". Facts: partly right. Headline number: depends on a disputed choice of method. Second pass: defensible, not stated.
- **141.** Zucman, "Taxing across Borders: Tracking Personal Wealth and Corporate Profits". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, stated in the paper.
- **142.** Zucman, "Inequality: Are we really 'all in this together'?". Facts: right. Headline number: changes (shown with material available at the time).
- **143.** Zucman, "Taxing Multinational Corporations in the 21st Century". Facts: right. Headline number: changes (shown with material available at the time).
- **144.** Zucman, "Can a Wealth Tax Work?". Facts: right. Headline number: depends on a disputed choice of method. Second pass: cannot tell.
- **145.** Zucman, "A Blueprint for a Coordinated Minimum Effective Taxation Standard for Ultra-High-Net-Worth Individuals". Facts: right. Headline number: changes (shown with material available at the time).
- **146.** Zucman, "The Billionaire Tax: A (Modest) Proposal for the 21st Century". Facts: right. Headline number: depends on a disputed choice of method. Second pass: defensible, not stated.
- **147.** Zucman et al., "Introduction : Où est l'argent ?". Facts: right. Headline number: changes (shown with material available at the time).

Contact: letters@sanecite.com