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## Opening Remarks

*Tom Petska, Internal Revenue Service*

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**G**ood morning—I'm Tom Petska, the organizer for this session, "New Empirical Findings in the Distribution of Personal Income, Taxes, and Wealth." First, I'd like to thank the people on our program today—our authors, Kelvin, Arthur, Barry, and Mike—our discussants, Julie and Jenny—and our chair, Ben. I'd particularly like to thank Jenny for her willingness to discuss, even though her first priority was to author.

Today's session is to honor an outstanding scholar and friend whose tragic passing still haunts us. But, before beginning, I'd like to acknowledge some special people. First and foremost is Donna Radner, Dan's wife, who came from Maryland to be here today. Even though Donna is not an economist, she wanted to be here because she knows that these papers were written in tribute to Dan, in the area that he loved—the economic well-being of the people of the U.S., as measured through their incomes and wealth. The first two papers will focus on income distributions and the latter two on wealth.

Dan was a highly-respected scholar in these areas, from his graduate work at Yale as assistant to Dr. James Tobin, to his early years at the Bureau of Economic Analysis—where I first met him in the early 1970's—where he headed the agency's research on the distribution of personal income. Dan spent the bulk of his career at Social Security where I worked with him for 4 years, attempting to build the best microsimulation model of income distribution by matching the Census CPS, SSA earnings and beneficiary records, and IRS tax data.

As a result of his work, Dan became widely known as a top scholar in these areas, and his papers were widely read. In addition, his expertise in statistical matching in

economics was a lasting contribution to the field.

Yet even more than Dan's achievement as a scholar was his high sense of fairness and concern for the less fortunate. Dan's writings, while looking at the "big picture," often focused on the well-being of the poverty or aged populations—what was happening to them and why someone needed to be their advocate.

But Dan was much more than a scholar and advocate for the less fortunate. He was a friend to many—extremely well-liked and respected by all who knew him. Dan never had a discouraging word to say about anyone, nor was a discouraging word ever said about him. Those who were lucky enough to spend appreciable time with him—like myself—are left with lifelong gifts of insight, thoroughness, and thoughtfulness from his abilities and roles as teacher and mentor.

But in addition to all of this, Dan was a lifelong Cubs fan—and, as such, he frequently demonstrated his well-roundedness, plus, as a Cubs fan, humility and perpetual optimism. I find it ironic that the Cubs had one of their best years in the year of Dan's passing and like to think that he is now helping yet another downtrodden, less fortunate group improve their fortunes.

To conclude, we had the "gift of Dan," and we are all better for it in so many ways. So, while we suffer quietly in his passing, let us celebrate his life and go forward, as Dan would want. As he would say in his humble yet firm way—"I think it's time we'd better get to work."

So I'll proceed with our paper—"The Distribution of Individual Income and Taxes: A New Look at an Old Issue"—written with my colleague Mike Strudler.