

## Letter of Support - Policy Simulation Library

August 16, 2025

Public Benefit Innovation Fund Re: PolicyEngine Policy Library Application

Dear Review Committee,

The Policy Simulation Library (PSL) strongly supports PolicyEngine's Policy Library application. As maintainers of Tax-Calculator and other open-source policy models, we understand the critical need for reliable policy documentation.

**Our Documentation Challenge:** Tax-Calculator primarily references a small set of federal tax documents - IRS forms (1040, schedules), annual revenue procedures with inflation adjustments, and tax code updates. Yet even this limited documentation constantly breaks: IRS reorganizes websites, old revenue procedures disappear, and historical forms become inaccessible. We waste significant time updating broken links instead of improving our models.

Why This Matters: The Policy Library would provide:

- Permanent archives of IRS forms and revenue procedures
- Version tracking for annual parameter updates
- API access to retrieve specific tax documents programmatically
- Historical documentation enabling accurate backcasting

**Our Contribution:** PSL will share our collection of federal tax forms and IRS tax parameter update documents. We'll also explore integrating Tax-Calculator with the Policy Library API, demonstrating value for all rules-as-code projects.

This infrastructure is essential for reproducible policy research. When researchers can't access the original IRS documents underlying our parameters, they can't validate or extend our work.

We enthusiastically support this application.

Sincerely,

Jason DeBacker

Associate Professor of Economics, University of South Carolina

Leadership Council Member, Policy Simulation Library