

Special 2008 Tax Rebate File (RBT)

October 15, 2009

Consumer Expenditure Survey

Background:

The Federal government implemented a tax rebate to millions of Americans as part of the Economic Stimulus Act of 2008. In order to capture information about receipt of these rebates, special questions were added to the Consumer Expenditure Interview survey. The relevant questions were asked in two parts.

Part 1:

Beginning in June 2008, all Consumer Units (CUs) were read a statement and asked a question about the tax rebate:

Earlier this year the Federal government approved an economic stimulus package. This year many households will receive a one-time economic stimulus payment, either by check or direct deposit. This is also called a tax rebate and is different from a refund on your annual income taxes.

Since the 1st of (month, three months ago), you (or any members of your CU) received a...

10. Tax rebate? [Economic Stimulus Payment]

CUs that responded that they received a rebate were asked:

In what month did you receive the rebate?

What was the total amount of the rebate?

Was the rebate received by - ?

1. check?
2. direct deposit?

Did you or any members of your CU receive any other tax rebate [economic stimulus payment]?

1. Yes
2. No

The above questions were asked in each subsequent interview that the CU participated.

Part 2

CUs were asked more information about the rebate in their next interview, usually three months later (or later during the same interview for all CUs in their final 5th interview reporting a rebate for the first time).

Earlier in this interview/Last interview/Previously you or your CU reported receiving a one-time tax rebate that was part of the Federal government's economic stimulus package. Did the rebate lead you or your CU mostly to increase spending, mostly to increase savings, or mostly to pay off debt?

* Select the category that best describes how the rebate was mostly used.

1. mostly to increase spending
2. mostly to increase saving
3. mostly to pay off debt

Note: This question was only asked once of a CU, regardless of whether additional reports of rebates were made in other interviews.

File Structure

The Public-use microdata combines the two parts into one annual tax rebate file (ERBT). For each rebate reported by the CU, there is a record in the ERBT file. The NEWID identifier included in the file is the NEWID assigned to the interview in which the receipt of a rebate was reported, not the NEWID assigned to the interview in which CU reported how the rebate was used. This file links the data for particular CUs across quarters using the CUID identifier. The month of receipt of rebate is included in the file (RBTMO).^{*} Information on how the rebate was used (HOWUSED) cannot be tied to any particular report of a rebate, so it has been included with each report. The date associated with how the rebate was used (USDINTMO and USDINTYR) reflects the date that this information was reported by the CU. Due to the way the file is structured, data on how the rebate was used may have been collected prior to the date of the receipt of the rebate. Keep this in mind while working with the file.

(See the end of the document for data examples).

^{*}A year variable has not been included with the data to indicate the receipt of rebate. For RBTMO = 01, 02, or 03, the year of receipt will be 2009; otherwise, the year will be 2008.

Variables

Variable name	Description	Start Position	Format
NEWID	Public use microdata identifier	1	NUM(8)

CUID	First 7 digits of NEWID, identifying the CU	9	NUM(7)
RBTMO	Month rebate received	16	CHAR(2)
RBTMO_	RBTMO flag	18	CHAR(1)
RBTAMT	Amount of rebate received	19	NUM(8)
RBTAMT_	RBTAMT flag	27	CHAR(1)
CHCKEFT	How rebate was received 1. Check 2. Electronic transfer	28	CHAR(1)
CHCKEFT_	CHCKEFT flag	29	CHAR(1)
HOWUSED	Earlier, you or someone in your CU reported receiving a one-time tax rebate that was part of the Federal government's economic stimulus package. Did the tax rebate lead you or someone in your CU mostly to increase spending, mostly to increase savings, or mostly to pay off debt? 1. Mostly to increase spending 2. Mostly to increase savings 3. Mostly to pay off debt	30	CHAR(1)
HOWUSED_	HOWUSED flag	31	CHAR(1)
USDINTMO	Month in which HOWUSED was reported	32	CHAR(2)
USDINTYR	Year in which HOWUSED was reported	34	CHAR(4)

For Flag Values see Interview User's Documentation section III.C. Data Flags

Data Reliability

The IRS reports that the total amount of Economic Stimulus Payments paid in 2008 was \$95,732,671,000.¹ Based on collected CE data for 2008, the aggregate amount estimated for the US population is just below \$94,700,000,000. The CE to IRS ratio of aggregates is about 99 percent.

¹ Internal Revenue Service (2009, March). "Table 8 - Amount of Internal Revenue Refunds Issued, Including Interest, by State, Fiscal Year 2008". *Internal Revenue Service Data Book, 2008*. (Publication 55B). Washington, DC. See also <http://www.irs.gov/pub/irs-soi/08databk.pdf>

Data Examples:

Below are scenarios to help clarify the file structure of the data.

Scenario 1:

The Thomas family is in their 5th interview in June (quarter 2) and is asked whether they received a rebate. They affirm that they did receive one check in May for \$1200. Later in the interview, they are asked how they used their rebate and they indicate that they used it mostly to pay off their debt.

In the RBT file, their data will appear as follows:

NEWID	CUID	RBTMO	RBTMO_	RBTAMT	RBTAMT_	CHCKEFT	CHCKEFT_	HOWUSED	HOWUSED_	USDINTMO	USDINTYR
1111115	111111	05	D	1200	D	1	D	3	D	06	2008

Scenario 2:

The Black household is in their 4th interview in July (quarter 3) and is asked whether they received a rebate. They affirm that they did receive one direct deposit for \$600 in June.

In their next interview in October (quarter 4), they are asked whether they received additional rebates. They did report an additional rebate received in the current month (by check) for \$300. Later in the interview, they are asked how they used their rebate. They indicate that they used it mostly to increase saving.

In the RBT file, their data will appear as follows:

NEWID	CUID	RBTMO	RBTMO_	RBTAMT	RBTAMT_	CHCKEFT	CHCKEFT_	HOWUSED	HOWUSED_	USDINTMO	USDINTYR
2222224	222222	06	D	600	D	2	D	2	D	10	2008
2222225	222222	10	D	300	D	1	D	2	D	10	2008

Scenario 3:

The Evans household is in their 2nd interview in August (quarter 3) and is asked whether they received a rebate. They affirm that they did receive one direct deposit for \$1200 in June.

In their next interview in November (quarter 4), they are asked whether they received additional rebates. They did not report any additional rebates. Later in the interview, they are asked how they used their rebate. They indicate that they used it mostly to increase spending.

In their last interview in February, they are asked whether they received additional rebates. They reported that 1 additional rebate was received for \$300 (by check) in December.

In the RBT file, their data will appear as follows:

NEWID	CUID	RBTMO	RBTMO_	RBTAMT	RBTAMT_	CHCKEFT	CHCKEFT_	HOWUSED	HOWUSED_	USDINTMO	USDINTYR
3333332	333333	06	D	1200	D	2	D	1	D	11	2008
3333334	333333	12	D	300	D	1	D	1	D	11	2008