

Disclosure statement – Carl Emmerson

Funding for this research comes from the Economic and Social Research Council through the Centre for Microeconomic Analysis of Public Policy at IFS (RES-544-28-5001).

In addition to the Economic and Social Research Council in the past three years I have received financial support from Age UK, British Academy, Department for Work and Pensions, Financial Conduct Authority, HM Treasury, Institute and Faculty of Actuaries, Investment Management Association, Joseph Rowntree Foundation, Just Retirement, Money Advice Service, the Nuffield Foundation, the Nuffield Trust, Oxford Economics and the Sloan Foundation.

I am Deputy Director of the Institute for Fiscal Studies, London and hold no other paid or unpaid positions with organisations relevant to this research.

My partner is an employee of the Institute for Fiscal Studies, London.

No other party has the right to review this article prior to publication.