Wojciech Kopczuk

Contact Information

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Columbia University
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Employment and Affiliations

Professor of Economics and of International and Public Affairs, Department of Economics and School of International and Public Affairs, Columbia University, 2013-present.

Associate Professor of Economics and International and Public Affairs, Columbia University, 2005-2013 (with tenure from 1/2008).

Assistant Professor of Economics and International and Public Affairs, Columbia University, 2003-2005.

Assistant Professor of Economics, University of British Columbia, 2001-2003.

Research Associate, National Bureau of Economic Research, Public Economics Program, 2008-present; Faculty Research Fellow, 2002-2008.

Research Fellow, Centre for Economic Policy Research, 2009-present.

Education

Ph.D., Economics, University of Michigan, 2001

M.A., Economics, University of Michigan, 1998

M.Sc., Computer Science, Warsaw University, 1996

B.A., Economics, Warsaw University, 1996

Publications

1. "Misreporting in the Norwegian Business Cash Support Scheme" (with Dinara Alpysbayeva, Annette Alstadsæter, Simen Markussen and Oddbjørn Raaum), June 2024, *International Tax and Public Finance*, forthcoming.
2. "Top Income Inequality and Tax Policy" (with Isaac Delestre, Helen Miller and Kate Smith), IFS Deaton Review of Inequalities, *Oxford Open Economics*, 2024, 3, i1086–i1112, https://doi.org/10.1093/ooec/odad068.
3. "The Messy Boundary Between Pass-Through and Corporate Taxation", *Oxford Review of Economic Policy* issue on "Taxing the Rich (More)", 2023, 39(3), 451-459.
4. "Saving Effects of a Real-Life Imperfectly Implemented Wealth Tax: Evidence from Norwegian Micro Data" (with Annette Alstadsæter, Marie Bjørneby, Simen Markussen and Knut Røed), *AEA Papers and Proceedings*, 2022, 112, 63-67.

5. "Reflections on Taxation in Support of Redistributive Policies", in Olivier Blanchard and Dani Rodrik (eds.), "Combating Inequality: Rethinking Policies to Reduce Inequality in Advanced Economies", MIT Press, 2021.
6. "Business Incomes at the Top" (with Eric Zwick), *Journal of Economic Perspectives*, 2020, 34(4), 27-51.
7. "Norwegian and US Policies Alleviate Business Vulnerability Due to the Covid-19 Shock Equally Well" (with Annette Alstadsæter, Julie Brun Bjørkheim and Andreas Økland), *National Tax Journal*, 2020, 73(3), 805-28.
8. "Progressive Wealth Taxation: Comment," Brookings Papers on Economic Activity, Fall 2019.
9. "Social Networks and Tax Avoidance: Evidence from a Well-Defined Norwegian Tax Shelter" (joint with Annette Alstadsæter and Kjetil Telle), *International Tax and Public Finance*, 2019, 26(6), 1291-1328.
10. "Born with a Silver Spoon: Danish Evidence on Intergenerational Wealth Formation from Cradle to Adulthood" (with Simon Boserup and Claus Kreiner), *Economic Journal*, 2018, 128(612), 514-544.
11. "Business Income and Business Taxation in the United States Since the 1950s" (with Conor Clarke), in Robert Moffitt (ed.), *Tax Policy and the Economy*, 2017, volume 31, NBER and University of Chicago Press, 121-159.
12. "Measuring Income and Wealth at the Top Using Administrative and Survey Data: Comment," Brookings Papers on Economic Activity, Spring 2016, 321-27.
13. "U.S. Capital Gains and Estate Taxation: A Status Report and Directions for a Reform," in Alan Auerbach and Kent Smetters (eds.) "The Economics of Tax Policy", Oxford University Press, 2017, 265-91.
14. "The Role of Bequests in Shaping Wealth Inequality: Evidence from Danish Wealth Records," (with Simon Boserup and Claus Kreiner) *American Economic Review: Papers and Proceedings*, 2016, 106(5), 656-61.
15. "Does Tax-Collection Invariance Hold? Evasion and the Pass-through of State Diesel Taxes" (with Justin Marion, Erich Muehlegger and Joel Slemrod), *American Economic Journal: Economic Policy*, 2016, 8(2), 251-86. Earlier version circulated as "Do the Laws of Tax Incidence Hold? Point of Collection and the Pass-through of State Diesel Taxes" NBER WP 19410.
16. "Mansion Tax: The Effect of Transfer Taxes on Residential Real Estate Market" (with David Munroe), *American Economic Journal: Economic Policy*, 2015, 7(2), 214–257.
17. "Recent Evolution of Income and Wealth Inequality: Comments on Piketty's 'Capital in the 21st Century'", *Tax Law Review*, 2015, 68(3), 545–62.
18. "What Do We Know About the Evolution of Top Wealth Shares in the United States?", *Journal of Economic Perspectives*, 2015, 29(1), 47-66.
19. "The Choice of Personal Income Tax Base" (with Roger Gordon), *Journal of Public Economics*, 2014, 118, 97-110.
20. "Are Closely-Held Firms Tax Shelters?" (with Annette Alstadsæter and Kjetil Telle), in Jeffrey Brown (ed.), *Tax Policy and the Economy*, 2014, volume 28, NBER and University of Chicago Press, 1-32.

21. "Taxation of Intergenerational Transfers and Wealth," in Alan Auerbach, Raj Chetty, Martin Feldstein and Emmanuel Saez (eds.), Handbook of Public Economics, 2013, volume V, Elsevier, 329-90.
22. "Incentive Effects of Inheritances and Optimal Estate Taxation," *American Economic Review: Papers and Proceedings*, 2013, 103(3), 472-77.
23. "Welfare Programs Complexity and the Take Up of Social Benefits" (with Henrik Kleven), *American Economic Journal: Economic Policy*, 2011, 3(1), 54-90.
24. "Special Issue: International Seminar for Public Economics on Normative Tax Theory. Introduction" (with Pierre Pestieau), *Journal of Public Economics*, 2011, 95(11-12), 1237-1238.
25. "Earnings Inequality and Mobility in the United States: Evidence from Social Security Data since 1937" (with Emmanuel Saez and Jae Song), *Quarterly Journal of Economics*, 2010, 125(1), 91-128.
26. "Women, Wealth and Mobility" (with Lena Edlund), *American Economic Review*, 2009, 99(1), 146-78.
27. "Economics of Estate Taxation: A brief review of theory and evidence," *Tax Law Review*, 2009, 63(1), 139-157. Reprinted in "The Economics of Wealth Distribution," James B. Davis (ed.), Edward Elgar Publishing, 2013, Volume II.
28. "Estate and Inheritance Taxation," in *The New Palgrave Dictionary of Economics*, Second Edition, Steven N. Durlauf and Lawrence E. Blume (eds.) Palgrave Macmillan, 2008.
29. "Bequest and Tax Planning: Evidence from Estate Tax Returns," *Quarterly Journal of Economics*, 2007, 122(4), 1801-1854.
30. "Electronic Filing, Tax Preparers and Participation in the Earned Income Tax Credit" (with Kiki Pop-Eleches), *Journal of Public Economics*, 2007, 91(7-8), 1351-1367.
31. "To Leave or Not to Leave: The Distribution of Bequest Motives" (with Joseph Lupton), *The Review of Economic Studies*, 2007, 74(1), 207-235. Reprinted in "The Economics of Wealth Distribution," James B. Davis (ed.), Edward Elgar Publishing, 2013, Volume II.
32. "Putting Firms into Optimal Tax Theory" (with Joel Slemrod), *American Economic Review Papers and Proceedings*, 2006, 96(2), 130-134.
33. "Tax Simplification and Tax Compliance: An Economic Perspective," in Max Sawicky (ed.), Bridging the Tax Gap. Addressing the Crisis in Tax Administration, 2006, Washington, DC: Economic Policy Institute, 111-143.
34. "Tax Bases, Tax Rates and the Elasticity of Reported Income," *Journal of Public Economics*, 2005, 89(11-12), 2093-2119. Reprinted in "Economic Behaviour and Taxation," James Alm, and J. Sebastian Leguizamon (eds.), Edward Elgar Publishing, 2015.
35. "Denial of Death and Economic Behavior" (with Joel Slemrod), *Advances in Theoretical Economics*, 2005: Vol. 5: No. 1, Article 5. `http://www.bepress.com/bejte/advances/vol5/iss1/art5`.
36. "The Limitations of Decentralized World Redistribution: An Optimal Taxation Approach" (with Joel Slemrod and Shlomo Yitzhaki), *European Economic Review*, 2005, 49(4), 1051-1079.
37. "Top Wealth Shares in the United States, 1916-2000: Evidence from Estate Tax Returns" (with Emmanuel Saez), *National Tax Journal*, 2004, 57(2, part 2), 445-488. Reprinted in "The Economics of Wealth Distribution," James B. Davis (ed.), Edward Elgar Publishing, 2013, Volume I.

38. "The Trick is to Live: Is the Estate Tax Social Security for the Rich?," *Journal of Political Economy*, 2003, 111(6), 1318-1341. Reprinted in "The Economics of Wealth Distribution," James B. Davis (ed.), Edward Elgar Publishing, 2013, Volume II.
39. "A Note on Optimal Taxation in the Presence of Externalities," *Economics Letters*, 2003, 80(1), 81-86.
40. "Dying to Save Taxes: Evidence from Estate Tax Returns on the Death Elasticity" (with Joel Slemrod), *Review of Economics and Statistics*, 2003, 85(2), 256-65. Reprinted in "Economic Behaviour and Taxation," James Alm, and J. Sebastian Leguizamon (eds.), Edward Elgar Publishing, 2015.
41. "Tax Consequences on Wealth Accumulation and Transfers of the Rich" (with Joel Slemrod), in Alicia H. Munnell, and Annika Sundén (eds.), Death and Dollars: The Role of Gifts and Bequests in America, Washington DC: Brookings Institution Press, 2003, 213-49.
42. "The Optimal Elasticity of Taxable Income" (with Joel Slemrod), *Journal of Public Economics*, 2002, 84(1), 91-112. Reprinted in "Economics of Tax Law," David A. Weisbach (ed.), Edward Elgar Publishing, 2008.
43. "The Impact of the Estate Tax on the Wealth Accumulation and Avoidance Behavior of Donors" (with Joel Slemrod), in William G. Gale, James R. Hines Jr., and Joel B. Slemrod (eds.), Rethinking Estate and Gift Taxation, 2001, Washington, DC: Brookings Institution Press, 299-343.
44. "Redistribution when Avoidance Behavior is Heterogeneous," *Journal of Public Economics*, 2001, 81(1), 51-71.

Working Papers

1. "Accounting for Business Income in Measuring Top Income Shares: Integrated Accrual Approach Using Individual and Firm Data from Norway" (with Annette Alstadsæter, Martin Jacob and Kjetil Telle), May 2023, revise and resubmit at the *Journal of European Economic Association*.
2. "The Polish Business 'Flat' Tax and Its Effect on Reported Incomes: A Pareto Improving Tax Reform?", March 2023.
3. "The First Weeks of the Coronavirus Crisis: Who Got Hit, When and Why? Evidence from Norway." (with Annette Alstadsæter, Bernt Bratsberg, Gaute Eielsen, Simen Markussen, Oddbjørn Raaum and Knut Røed), NBER Working Paper #27131, May 2020.
4. "Intergenerational Wealth Formation over the Life-Cycle: Evidence from Danish Wealth Records, 1984-2013" (with Simon Boserup and Claus Kreiner), February, 2016. Older version circulated as"Stability and Persistence of Intergenerational Wealth Formation: Evidence from Danish Wealth Records of Three Generations"), April 2017.
5. "Uncovering the American Dream: Inequality and Mobility in Social Security Earnings Data since 1937," NBER WP 13345 (shorter and significantly modified version published as "Earnings Inequality and Mobility in the United States: Evidence from Social Security Data since 1937," *Quarterly Journal of Economics*, 2010, 125(1), 91-128).
6. "Optimal Estate Taxation in the Steady State," 2001.

Other writing

"Ukraine deserves what we in the Eastern Europe got - the EU", in Yuriy Gorodnichenko and Vladyslav Rashkovan (eds) "Supporting Ukraine: More critical than ever," CEPR Press,

London, 2023, https://cepr.org/system/files/publication-files/182384-supporting_ukraine_more_critical_than_ever.pdf.
"Tax Design and Redistribution", IEB Report 3/2022, https://ieb.ub.edu/wp-content/uploads/2022/12/IEB_Report_032022.pdf
"Some thoughts on economics and policy at the time of the pandemics", April 2nd, 2020, https://promarket.org/why-we-can-be-optimistic-about-the-long-term-impact-of-the-covid-economy/
Author and lead organizer of the open letter "Economists' Statement on Support for Jobs and Businesses in Response to the Coronavirus Pandemic" (900 signatories, March 2020), http://www.columbia.edu/~wk2110/Corona/Statement.html.
"The Inequality Illusion: Why a Wealth Tax Won't Work" (with Allison Schrager), Foreign Affairs, May 15, 2014,
http://www.foreignaffairs.com/articles/141431/wojciech-kopczuk-and-allison-schrager/the-inequality-illusion.
Commentary on "Resenting the rich," online debate at economist.com, April 2009, http://www.economist.com/debate/days/view/300.
"Szokująca recesja" (in Polish, "Shocking Recession"), Tygodnik Powszechny, February 24th, 2002
"O Skubaniu, Wiadrach i Podatkach" (in Polish, "On Plucking, Buckets and Taxes"), Gazeta Wyborcza, December 5th, 2001.

Professional Service

Editorial

Editor-in-chief, Journal of Public Economics, 9/2017-.

Co-editor, Journal of Public Economics, 4/2009-8/2017.

Associate editor, Journal of Public Economics, 2007-2009.

American Economic Journal: Economic Policy, Editorial board, 2007-2016.

National Tax Journal Editorial Advisory Board, 9/2017-.

FinanzArchiv / Public Finance Analysis (FA), Advisory Board, 2021-2024.

Canadian Tax Journal, Editorial Board, 2020-2023.

Public Finance Review, Editorial Advisory Board, 2017-.

Journal of Economics and Management, Editorial Advisory Board, 2022-

Organizations

President of the International Institute of Public Finance, 2021-2024.

Vice-President of the International Institute of Public Finance, 2017-2020.

Chair of the National Tax Association Dissertation Award Committee 2016-

Member of the International Institute of Public Finance Board of Management, 2014-2017.

National Tax Association Board of Directors, 2012-2015.

Conferences and seminars

Program Committee for the 2020 National Tax Association Annual Meeting (Virtual).

Co-organizer of the HELP! (HEaLth and Pandemics) Econ Working Group seminar series, Spring 2020. `https://sites.google.com/umn.edu/econhelp-workinggroup/home`.

Co-organizer of the World Bank "Value-Added of Value-Added Taxes" conference, 2019.

Co-organizer (with Alex Raskolnikov) of the Columbia Law School tax workshops, 2011-19, 2023-24.

Program Committee of U-TAXI 2019, 2022, 2023, 2024.

Co-organizer (with Yi Lu and Binzhen Wu) of the China Summer Institute of Public Economics, 2018, 2019.

Program Committee of the 2018 Annual Meeting of the European Finance Association.

Chair of the Scientific Committee of the 2017 Congress of the International Institute for Public Finance in Tokyo (with Andreas Peichl).

Co-organizer (with Annette Alstadsæter, Michał Myck and Joel Slemrod) of the conference on Individual and Small Business Taxation, Warsaw, June 2015.

Co-organizer (with Joel Slemrod) of the IIPF Doctoral School on "Tax Systems", Warsaw, June 2015.

American Law and Economics Association Annual Meeting, 2015, Area Organizer.

Program Committee of the 2015 Econometric Society World Congress.

Co-organizer (with Michael Devereux, Henrik Kleven and Joel Slemrod) of the conference on Tax Systems at Oxford, October 2014

Co-organizer (with Claus Kreiner) of the Workshop on Intergenerational Mobility at the University of Copenhagen, June 2013.

Member of the Scientific Board of the 2011 Congress of the International Institute for Public Finance.

Co-chair (with Karl Scholz) of the Program Committee for the 2010 National Tax Association Annual Meeting in Chicago.

Co-organizer (with Raj Chetty), NBER Spring 2010 Public Economics Program Meeting.

Program Committee of the 2010 Winter Meetings of the Econometric Society.

Program Committee for the 2009 National Tax Association Annual Meeting in Denver.

Program Committee of the 2009 North American summer meetings of the Econometric Society.

Co-organizer (with Henrik Kleven and Joel Slemrod) of "Tax Policy Analysis Using Large Panel Data Sets of Tax Returns: An International Research Workshop," Ann Arbor, March 2009.

Other

Member of Arts & Sciences Causal Inference Search Committee, 2024-25.

Member of Future of Research Computing Faculty Committee, Columbia University, 2023-24.

Member of the Promotion and Tenure Committee, Arts & Sciences, Columbia University, 2022-25.

Member of Academic Advisory Board, NYC Basic Income Pilot Study/the Compton Guaranteed Income Study, 2018-21.

Member of the Academic Review Committee, Columbia University, 2017-19.

IRS Planning Theoretical Research Study advisory group, Fall 2010.

Referee for American Economic Review, Journal of Public Economics, Journal of Political Economy, European Economic Review, Canadian Journal of Economics, International Tax and Public Finance, National Tax Journal, Quarterly Journal of Economics, Scandinavian Journal of Economics, Economic Inquiry, Review of Economic Studies, Journal of Public Economic Theory, National Science Foundation, Journal of Human Resources, Journal of Income Distribution, B.E. Press journals, Public Administration Review, Economica, Journal of Economic Dynamics and Control, Worth Publishers, Princeton University Press, Thomson South-Western Publishing, Review of Economics and Statistics, Empirical Economics, Southern Economic Journal, Economic Journal, American Economic Journal: Economic Policy, American Economic Journal: Applied Economics, Economics Letters, Journal of Policy Analysis and Management, Journal of Development Economics, Journal of European Economic Association, Econometrica, Journal of Finance, PNAS, Macroeconomic Dynamics and American Economic Journal: Macroeconomics.

Fellowships, Grants, Awards, Honors

Honorary President, International Institute of Public Finance, 2024-.

International Centre for Economic Analysis, Distinguished Fellow, 2022-.

Russell Sage Foundation visiting scholar fellowship, 2019-20.

Best Graduate Student Adviser, PhD in Economics, The Association of Graduate Economics Students, Columbia University, 2012 and 2019.

AER Excellence in Refereeing Award, 2016.

National Tax Journal Referee-of-the-Year Award, 2005.

Alfred P. Sloan Research Fellow, 2005-2007.

The Peggy and Richard Musgrave Prize "awarded to the best paper at the 59th International Institute of Public Finance Congress by author under age 40", 2003.

An honorable mention award in the National Tax Association's Outstanding Dissertation Award Competition, 2001.

Research Council of Norway "Employment, investment, and inequality in the aftermath of the Covid-19 crisis" (with Annette Alsatsæter), 2021-26.

SIPA Faculty Grant, "Business Organizational Forms, Taxation, and Political Economy of Funding Physician Spending in Canada", 2024-25.

Research Council of Norway, "Behavioral Responses to Taxation," (with Annette Alstadsæter), 2018-21.

Research Council of Norway, "Interactions Between Closely-Held Firms and Their Owners — Evidence from Administrative Data and a Randomized Field Experiment," (with Annette Alstadsæter, Martin Jacob and Kjetil Telle), 2014-2016.

Research Council of Norway, "Social interactions and tax avoidance," (with Annette Alstadsæter and Kjetil Telle), 2012-2015.

Research Council of Norway, "Tax Avoidance and Ownership Structure: Evidence from Norway," (with Annette Alstadsæter and Kjetil Telle), 2010-2011.

International Growth Centre grant (with Joel Slemrod), "How to Tax Family Firms," 2009-2011.

Michigan Retirement Research Consortium grant, "The Effect of Medicare and Social Security Benefits on the Timing of Retirement," 2007-2008.

NSF grant SES-0617737 (with Emmanuel Saez) "Earnings Inequality and Mobility in the United States, 1937-2004: Evidence from Social Security Administration Data," 2006-2009.

Social Sciences and Humanities Research Council of Canada (SSHRC) Research Grant, "Tax Erosion and Tax Reforms," 2002.

UBC Hampton Fund Research Grant "Theory of Tax Sheltering," 2002.

UBC-SSHRC Small Research Grant, 2001, 2002.

UBC New faculty start-up grant, 2001.

Rackham Predoctoral Fellowship, 2000-2001.

Rackham One-Term Fellowship, Fall 1999.

Third Year Paper Award, Department of Economics, University of Michigan, 1999.

Summer Research Scholarship, Department of Economics, University of Michigan, 1998.

Graduate Fellowship, Department of Economics, University of Michigan, 1996-1997.

Dean's lists, Department of Mathematics, Computer Science and Mechanics (1992-1996), and Department of Economics, Warsaw University, Poland, (1993-1996).

Award at the Belarussian Math Olympics, 1991 (represented Poland).

Award at the All-Polish Math Olympics, 1991; Finalist, 1990.

Presentations/Conferences/Webinars/Keynotes/Discussions/Panels

2025: *Scheduled:* University of Pittsburgh; University of Washington; UCLA; Conference on Tax Evasion in Nuremberg-Fuerth (K); IIPF in Nairobi.
2024: AEA meeting in San Antonio (D); UNC Tax Symposium (D); GRIPS Tokyo; UC-Santa Barbara; Australian Public Economics Exchange; University of Technology, Sydney; Melbourne Institute; AWPF public seminar (WK); Australian Bureau of Statistics (K); Australian Workshop on Public Finance (K); GRID Conference on Global Trends in Inequality, Barcelona (P). *Scheduled:* University of Houston; NTA in Detroit; Public Finance & Development at the University of Zurich (DP).
2023: Stony Brook; University of Virginia Batten School; "Five Year After TCJA: New Directions in Tax Policy Research" at UCLA Law; Stanford; IFN Conference in Vaxholm, Sweden; IIPF Logan, Utah (P); OECD (W); Pace University (K); NTA in Denver (DP); Public Finance & Development at the University of Zurich (D).
2022: AEA meeting in Boston (W); IEB Tax Forum (KW); IFS Deaton Review; Public Finance & Development at the University of Zurich (D).

2021: IMF Fiscal Affairs "Fair shot" workshop (D). University of Wisconsin (W); Stockholm University (W); Gothenburg University (W); University of Cologne (W); LAGV conference Aix-en-Provence (WK); China "Editors" conference (W); Clemson; UNC-Charlotte; ICEA After the Pandemic conference (WK); University of St Andrews (W); Public Finance & Development at the University of Zurich (WD).
2020: Canazei Winter School on Inequality; CUNY; Collegium Civitas (WP); TAXUD of the European Commission (WP); UK Wealth Tax Workshop (WD); World Bank Conference on Taxing; Personal Income and Wealth in Developing Countries (WK). Tsinghua (W); Sao Paulo School of Economics (W); CASE-Warsaw (WP); Public Finance & Development at the University of Zurich (WD)
2019: CESifo (laudation for Roger Gordon's IIPF Musgrave Prize); University of Illinois; University of Texas; World Bank VAT conference (D); University of Munich; University of Innsbruck; U-Taxi (D); Wealth Inequality conference in Oslo; Brookings Papers on Economic Activity (D); University of Tennessee; George Washington University; "Rethinking inequality policies" at Peterson Institute; Washington, DC; Canadian Public Economics conference (K); Conference on Social Mobility, Paris (K); National Tax Association at Tampa (P); Russell Sage Foundation; Measurement of Wealth Inequality at Brookings; Public Finance & Development at the University of Zurich (D).
2018: Federal Reserve Board; UC-San Diego; OTPR 30th anniversary; "Public economic issues in China and the world" at Tsinghua (P); MaTax in Mannheim (K); McGill; Simon Fraser University; Public Finance & Development at the University of Zurich (D).
2017: Columbia Law School; UCLA; Queen Mary University of London; Warwick; Erasmus University; National Tax Association in Philadelphia.
2016: UC Berkeley; Banco de Mexico; Brookings Papers on Economic Activity (D); University of Calgary; NBER Public Economics meeting; Stanford; Luxembourg Income Study Center at CUNY GC; TAPES conference in Mannheim (D); the Catholic University of Milan; International Institute of Public Finance in Lake Tahoe; Tax Policy and the Economy; Binghamton University; Harvard; National Tax Association in Baltimore (D); Public Finance & Development at the University of Zurich (D).
2015: Texas A&M; Wayne State; Wealth Inequality conference at the University of Michigan; University of Waterloo; ALEA in New York (D); the Institut d'Economia de Barcelona Workshop on Taxation (K); the Berlin Applied Micro Seminar; Conference on Individual and Small Business Taxation, Warsaw; Columbia-Hebrew University Tax Conference; Conference on Taxation, Household Behavior, and the Distribution of Incomes and Wealth in Berlin (K); ETI workshop in Mannheim (K); International Institute of Public Finance in Dublin; NBER EFG meeting (D); National Tax Association, Boston; the Economics of Tax Policy Conference, DC.
2014: AEA in Philadelphia; Utah Business Economics; Michigan State; Upjohn Institute; University of Oregon; NBER Summer Institute (D); International Institute of Public Finance, Lugano; NYU/UCLA Tax Policy Symposium on Piketty's "Capital..."; "Tax Systems" conference, Oxford; University of Pennsylvania.
2013: AEA in San Diego; Northwestern; New Economics School (Moscow); Georgia State Summer School in Public Economics; International Institute of Public Finance, Taormina, Sicily; "The Empirical Foundations of Supply-Side Economics", University of Chicago (D); Tax Policy and the Economy, Washington, DC; National Tax Association meeting, Tampa (D).
2012: LSE/UCL; Bocconi; Universitat Pompeu Fabra; Brown; Rutgers; Stanford; Berkeley; Third Way; Tax Forum, Oslo (K); Economic Policy Research Network, University of Copenhagen (K); Central Bank of Poland, Warsaw; Intra-European Organisation of Tax Administrations, Oslo (K); NBER Summer Institute (D); Syracuse; Federal Reserve Board of Governors;

Wharton; Federal Reserve Bank of New York; National Tax Association meeting, Providence; University of Toronto.
2011: Handbook of Public Economics conference, Berkeley; Wisconsin; Public Finance Issues in China, Beijing.
2010: AEA in Atlanta; CUNY; IFS; Warsaw University; Harvard/MIT; Houston/Rice; CEPR PP Symposium, London; Statistics Norway.
2009: AEA meeting in San Francisco; NBER Public Economics meeting (D); Workshop on "tax policy analysis using large panel data of tax returns," University of Michigan; Cornell; "Role of Firms in Tax Systems," University of Michigan (D); Wharton; CEPR PP Symposium, Copenhagen; National Tax Association meeting, Denver.
2008: TAPES meeting in Paris (D); Nordic Workshop on Public Economics and Tax Policy, Uppsala, Sweden (K); San Diego; Irvine; NBER Public Economics meeting; Maryland; Yale.
2007: AEA in Chicago; University of Michigan; NBER Public Economics meeting (D); NYU Law School; Texas A&M; IRS Research Conference; CASE Warsaw; Harvard; Texas; Hunter College; Calgary.
2006: AEA in Boston (D); Rutgers; CESifo visit; Warsaw Economic Meeting; Berkeley; Virginia.
2005: Duke; University of Michigan; NBER Public Economics Meeting; NBER Summer Institute; NBER Japan Meeting, Tokyo (D); Wisconsin.
2004: AEA meeting, San Diego CA; Syracuse; Harvard/MIT, National Tax Association meeting, Minneapolis.
2003: AEA meeting, Washington DC; "Behavioral Public Finance," USC; Stanford; Berkeley; NBER Conference on "Taxation and Saving"; 59th Congress of the International Institute of Public Finance, Prague.
2002: "The Role and Impact of Gifts and Estates", Woodstock, VT; Columbia.
2001: Chicago GSB, Yale, IMF, Columbia, Stanford GSB, UBC, Northwestern, Stockholm and Cambridge; National Tax Association Conference on Taxation, Baltimore MD.
2000: Stanford Institute for Theoretical Economics; National Tax Association Conference on Taxation, Santa Fe, NM; "Rethinking Estate and Gift Taxation", Brookings Institution, Washington DC; University of Michigan.

Miscellaneous

Ph.D. adviser to (S=sponsor, year, initial placement): Julie Brun Bjørkheim (co-S2023, at NMBU), Andreas Økland (co-S2022, at NMBU), Maggie Shi (S2022, University of Chicago Harris), Lorenzo Pessina (S2021, ZEW), Cameron LaPoint (S2020, Yale SOM), Divya Singh (S2020, Amazon), Yi Cheng (2020, Edgeworth Economics), Francis Annan (2018, Georgia State University), Tuo Chen (2018, Tsinghua), Ajin Lee (2017, Michigan State), Christopher Hansman (2017, Imperial College London), Ferran Elias Moreno (S2015, University of Copenhagen), Katherine Meckel (S2015, Texas A&M), Prabhat Barnwal (2015, Michigan State), David Munroe (S2014, McKinsey), Mattia Landoni (2014, Southern Methodist University, Finance), Benjamin Marx (S2013, University of Illinois, Urbana-Champaign), Zhanna Zhanabekova (S2013, Analysis Group), Maya Rossin-Slater (S2013, University of California, Santa Barbara), Petra Persson (2013, Stanford University), Lesley Turner (2012, University of Maryland), Hitoshi Shigeoka (2012, Simon Fraser University), Alice Henriques (2011, Federal Reserve Board), Rajeev Cherukupalli (2010, Johns Hopkins School of Public Health), Tumer Kapan (2009, Fannie Mae), Stephan Litschig (2008, Universitat Pompeu Fabra), Ting Wu (2008, McKinsey), Allison Schrager (2006, Dimensional Fund Advisors).

Affiliate faculty, the Institute of Global Politics, Columbia University, 9/2023-.

Scientific Adviser, The Ragnar Frisch Centre for Economic Research, 9/2020-8/2022.

Researcher at the Statistics Norway, 2012-2018.

Visiting Scholar, Banco de Mexico, March 2016.

Visiting Scholar, Federal Reserve Bank of New York, 2/2012-6/2012.

Visiting Researcher (IPA), Social Security Administration, Office of Policy, 2/2007-8/2008.

Research visit, IMF Research Department, February 2008.

The China Summer Institute of Public Economics PhD program, Beijing, 2018 and 2019 .

The Bavarian Graduate Program in Economics, Parsberg, August 2017.

IIPF Doctoral School on "Tax Systems", Warsaw, June 2015.

Finnish Doctoral Programme in Economics, August 2009.

Faculty Fellow, Columbia Population Research Center, 2011-present.

Fellow of the CESifo Research Network, 2006-present.

Faculty Fellow, Institute for Social and Economic Research and Policy, Columbia University, 2003-2008

Research Associate, Office of Tax Policy Research, University of Michigan, 1998-2001.

Graduate Student Instructor, University of Michigan, 1997-1999.

Teaching Assistant, Summer School of Economics, Batory Foundation, Olsztyn and Muszyna, Poland, 1996-1998.

Research Assistant, Program for the Study of Complex Systems, University of Michigan, 1997.

IgNobel in 2001 for "Dying to Save Taxes."

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September 18, 2024