

Wojciech Kopczuk

Contact Information

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Employment and Affiliations

Associate Professor of Economics and International and Public Affairs, Columbia University, 2005-2007; with tenure 1/2008-present.

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 — refereed

“Welfare Programs Complexity and the Take Up of Social Benefits” (with Henrik Kleven), *American Economic Journal: Economic Policy*, 2011, 3(1), 54-90.

“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.

“Women, Wealth and Mobility” (with Lena Edlund), *American Economic Review*, 2009, 99(1), 146-78.

“Bequest and Tax Planning: Evidence from Estate Tax Returns,” *Quarterly Journal of Economics*, 2007, 122(4), 1801-1854.

“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.

- “To Leave or Not to Leave: The Distribution of Bequest Motives” (with Joseph Lupton), *The Review of Economic Studies*, 2007, 74(1), 207-235.
- “Tax Bases, Tax Rates and the Elasticity of Reported Income,” *Journal of Public Economics*, 2005, 89(11-12), 2093-2119.
- “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>.
- “The Limitations of Decentralized World Redistribution: An Optimal Taxation Approach” (with Joel Slemrod and Shlomo Yitzhaki), *European Economic Review*, 2005, 49(4), 1051-1079.
- “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.
- “The Trick is to Live: Is the Estate Tax Social Security for the Rich?,” *Journal of Political Economy*, 2003, 111(6), 1318-1341.
- “A Note on Optimal Taxation in the Presence of Externalities,” *Economics Letters*, 2003, 80(1), 81-86.
- “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.
- “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.
- “Redistribution when Avoidance Behavior is Heterogeneous,” *Journal of Public Economics*, 2001, 81(1), 51-71.

Publications — non-refereed

- “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.
- “Economics of estate taxation: A brief review of theory and evidence,” *Tax Law Review*, 2009, 63(1), 139-157.
- “Estate and Inheritance Taxation,” in *The New Palgrave Dictionary of Economics*, Second Edition, Steven N. Durlauf and Lawrence E. Blume (eds.) Palgrave Macmillan, 2008.
- “Putting Firms into Optimal Tax Theory” (with Joel Slemrod), *American Economic Review Papers and Proceedings*, 2006, 96(2), 130-134.
- “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.

“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.

“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.

Working Papers/Work in progress

“Taxation of Wealth and Transfers” (in preparation for volume V of *Handbook of Public Economics*)

“The Polish Business ‘Flat’ Tax and Its Effect on Reported Incomes: A Pareto Improving Tax Reform?”

“The Choice of Personal Income Tax Base” (with Roger Gordon)

“Social Networks and Dynamics of Tax Avoidance: Evidence from a Well-Defined Norwegian Tax Shelter” (joint with Annette Alstadsæter and Kjetil Telle)

“Tax Avoidance and Ownership Structure: Evidence from Norway” (joint with Annette Alstadsæter and Kjetil Telle)

“Effect of Medicare and Social Security Benefits on the Timing of Retirement” (with Ben Marx and Jae Song)

“Taxation of family firms” (with Joel Slemrod)

“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).

“Optimal Estate Taxation in the Steady State,” 2001.

Professional Service

Co-editor, *Journal of Public Economics*, 4/2009-

Editorial board, *American Economic Journal: Economic Policy*, 2007-

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

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, Economics Letters, Journal of Policy Analysis and Management, Journal of Development Economics, Journal of European Economic Association and Econometrica.

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 of “Tax Policy Analysis Using Large Panel Data Sets of Tax Returns: An International Research Workshop,” Ann Arbor, March 2009.

Fellowships, Grants and Awards

Research Council of Norway, “Social interactions and tax avoidance,” (with Annette Alstadsæter and Kjetil Telle), 2012-2014

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.

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.

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.

An honorable mention award in the National Tax Association's Outstanding Dissertation Award Competition, 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 and Department of Economics, Warsaw University, Poland, 1992-1996.

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

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

Presentations/Conferences

2012: LSE/UCL; Bocconi; Universitat Pompeu Fabra; Brown; Rutgers; Stanford, Berkeley. Scheduled: Syracuse, Fed Board, Tax Forum in Oslo, Copenhagen, keynote speech at meeting of IOTA, Central Bank of Poland. 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; 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 (discussant); Wharton; CEPR PP Symposium, Copenhagen; National Tax Association meeting, Denver. 2008: TAPES meeting in Paris (discussant); Nordic Workshop on Public Economics and Tax Policy, Uppsala, Sweden (keynote lectures); San Diego; Irvine; NBER Public Economics meeting; Maryland; Yale. 2007: AEA in Chicago; University of Michigan; NBER Public Economics meeting (discussant); NYU Law School; Texas A&M; IRS Research Conference; CASE Warsaw; Harvard; Texas; Hunter College; Calgary. 2006: AEA in Boston (discussant); Rutgers; CESifo visit; Warsaw Economic Meeting; Berkeley; Virginia. 2005: Duke; University of Michigan; NBER Public Economics Meeting; NBER Summer Institute; NBER Japan Meeting, Tokyo (discussant); Wisconsin. 2004: American Economic Association meeting, San Diego CA; Syracuse; Harvard/MIT, National Tax Association meeting, Minneapolis. 2003: American Economic Association 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, 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

Faculty Fellow, Columbia Population Research Center, 2011-present

Research Affiliate, CESifo, 2006-present

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

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

IRS Planning Theoretical Research Study advisory group, Fall 2010.

Finnish Doctoral Programme in Economics, 8/2009.

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

Research visit, IMF Research Department, 2/2008.

Non-academic articles

- “O Skubaniu, Wiadrach i Podatkach” (in Polish, “On Plucking, Buckets and Taxes”), *Gazeta Wyborcza*, December 5th, 2001.
- “Szokująca recesja” (in Polish, “Shocking Recession”), *Tygodnik Powszechny*, February 24th, 2002.
- Commentary on “Resenting the rich,” online debate at economist.com, April 2009.

Press citations: *The Economist*, *Business Week*, *Washington Post*, *Forbes*, *Wall Street Journal*, *Weekly Standard*, *Star Tribune* and others.

IgNobel in 2001 for “Dying to Save Taxes.”

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.

May 17, 2012