Wojciech Kopczuk

Contact Information

Columbia University
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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.

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

Research Affiliate, CESifo, 2006-present

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

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

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

"Women, Wealth and Mobility" (with Lena Edlund), *American Economic Review*, forthcoming.

"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.

Non-refereed

"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

"Uncovering the American Dream: Inequality and Mobility in Social Security Earnings Data since 1937" (with Emmanuel Saez and Jae Song), revise and resubmit at the *Quarterly Journal of Economics*

"Optimal Estate Taxation in the Steady State."

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

"Welfare Programs Complexity and the Take Up of Social Benefits" (with Henrik Kleven)

Professional Service

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

Associate editor, Journal of Public Economics, 2007-

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 and Journal of Policy Analysis and Management.

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

Program Committee of the 2010 Winter 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

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," $50,350, 2002.

UBC Hampton Fund Research Grant "Theory of Tax Sheltering," $17,000, 2002.

UBC-SSHRC Small Research Grant $2,000, 2001; $1,700, 2002.

UBC New faculty start-up grant $25,000, 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

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 (scheduled); Yale (scheduled). 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

Non-academic articles

- "O Skubaniu, Wiadrach i Podatkach" (in Polish, "On Plucking, Buckets and Taxes"), Gazeta Wyborcza, December 5$^{\text{th}}$, 2001.
- "Szokująca recesja" (in Polish, "Shocking Recession"), Tygodnik Powszechny, February 24$^{\text{th}}$, 2002.

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.

November 12, 2008