

VITA

**JAMES ALM**

**ADDRESSES:**

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**EDUCATION:**

B.A., Chemistry and Economics, Earlham College, Richmond, IN, 1972.  
M.A., Economics, University of Chicago, Chicago, IL, 1974.  
Ph.D., Economics, University of Wisconsin - Madison, 1980.

**EMPLOYMENT:**

Professor and Chair, Department of Economics, Tulane University (August 2010-present).  
Regents Professor of Economics, Department of Economics, Andrew Young School of Policy Studies, Georgia State University (June 2010-August 2010).  
Professor of Economics, Department of Economics, Andrew Young School of Policy Studies, Georgia State University (August 1999-August 2010).  
Dean, Andrew Young School of Policy Studies, Georgia State University (July 2007- November 2008).  
Chair, Department of Economics, Andrew Young School of Policy Studies, Georgia State University (April 2000-July 2007).  
Professor of Economics, University of Colorado at Boulder (August 1994-August 1999).  
Associate Professor of Economics, University of Colorado at Boulder (August 1990-August 1994).  
Assistant Professor of Economics, University of Colorado at Boulder (August 1983-August 1990).  
Assistant Professor of Economics and Senior Research Associate, Metropolitan Studies Program, The Maxwell School, Syracuse University (August 1980-August 1983).  
Instructor of Economics, Robert Morris College, Coraopolis, PN (August 1974-August 1976).

**OTHER POSITIONS:**

Visiting Professor, University of Vienna, Vienna, Austria (April-June 2017).  
Erskine Fellow, University of Canterbury, Christchurch, New Zealand (February-April 2017).  
Visiting Professor, Victoria University of Wellington, Wellington, New Zealand (January-February 2017).  
Senior Advisor, New Zealand Treasury Department, Wellington, New Zealand (January-February 2017).  
Visiting Professor, Universitas Gadjah Mada, Yogyakarta, Indonesia (October 2016).  
Visiting Professor, Renmin University, Beijing, China (July 2016).  
Senior Advisor, New Zealand Treasury Department, Auckland, New Zealand (June 2010).  
Visiting Professor, Universitas Gadjah Mada, Yogyakarta, Indonesia (November 2009).  
Visiting Professor, Queensland University of Technology, Brisbane, Australia (November 2009).  
Erskine Fellow, University of Canterbury, Christchurch, New Zealand (September-November 2009).  
Visiting Professor, Universitas Gadjah Mada, Yogyakarta, Indonesia (August 2002).  
Visiting Professor, Indonesia Second University Project, The World Bank, Universitas Gadjah Mada, Yogyakarta, Indonesia (September-November 1991).

## **HONORS / AWARDS:**

Member, Louisiana Tax Institute, appointed by John Bell Edwards, Governor, State of Louisiana, 2017.  
Member, Task Force on Structural Change in Budget and Tax Policy, appointed by Taylor F. Barras, Speaker of the House of Representatives, State of Louisiana, 2016.  
President, Southern Economic Association, 2015-2016.  
President-elect, Southern Economic Association, 2014-2015.  
Lawrence M. v. D. Schloss Prize for Excellence in Economics, 2015, Department of Economics, Tulane University.  
Stanford Calderwood Teaching Excellence Award, Department of Economics, University of Colorado at Boulder, 1996.  
Stanford Calderwood Teaching Excellence Award, Department of Economics, University of Colorado at Boulder, 1990.  
Winner, Richard T. Ely Dissertation Award 1980-81, University of Wisconsin - Madison.  
Finalist, Irving Fisher Monograph Award Contest, 1980.  
Finalist, National Tax Association - Tax Institute of America Doctoral Dissertation Awards Program, 1980.  
University Fellow, University of Wisconsin - Madison, 1979-1980.  
Phi Beta Kappa election, Earlham College, 1972.  
Claude L. Stinneford Award in Economics, Earlham College, 1972.

## **INVITED PRESENTATIONS / KEYNOTE ADDRESSES:**

Keynote Address, "Strategies to Improve Tax Compliance – Applying Behavioral Economics to Public Policy", Vienna Behavioral Economics Network, Vienna, Austria, May 2017.  
Presidential Address, "Is Economics Useful for Public Policy?", Southern Economic Association, 86<sup>th</sup> Annual Meeting, Washington, D.C., November 2016.  
Keynote Address, "W(h)ither the Tax Gap?", International Congress on Political, Economic, and Social Studies (ICPESS) Conference on "The Shadow Economy", Istanbul, Turkey, August 2016.  
Keynote Address, "What Motivates Tax Compliance?", Workshop on "Willing to Pay? History, Experiments and Tax Compliance", Robert Schuman Centre Workshop, European University Institute, Florence, Italy, May 2016.  
Keynote Address, "W(h)ither the Tax Gap?", Tax Administration Research Centre's 4<sup>th</sup> Annual Workshop, University of Exeter, Exeter, United Kingdom, April 2016.  
Keynote Address, "What Motivates Tax Compliance?", Conference on "21<sup>st</sup> Century Tax Administration", New Zealand Treasury, New Zealand Inland Revenue, and Victoria University, Wellington, New Zealand, June 2014.  
Keynote Address, "Reforming the Tax System: Problems, Possibilities, and Prospects", 19<sup>th</sup> Annual Midwest Regional Public Finance Conference, Wichita, KS, April 2014.  
Keynote Address, "Tax Evasion, the Informal Sector, and Tax Morale in Latin America", Conference on "Taxation, Transparency, Democracy, and Development: Building a Positive Agenda between Treasury and Tax", Center for Fiscal Studies, Fundação Getúlio Vargas (FGV), São Paulo, Brazil, November 2013.  
Keynote Address, "Individual Versus Group Motivations in Tax Compliance Decisions", Conference on "Informal Economy, Tax Evasion, and Corruption", Italian Society of Public Economics (SIEP) XXIV Conference 2012, University of Pavia, Pavia, Italy, September 2012.  
Keynote Address, "Who Benefits from Tax Evasion?", Conference on "The Shadow Economy, Tax Evasion and Money Laundering", University of Muenster, Muenster, Germany, July 2011.  
Keynote Address, "Measuring, Explaining, and Controlling Tax Evasion: Lessons from Theory, Field Studies, and Experiments", 66<sup>th</sup> Annual Congress of the International Institute of Public Finance (IIPF), "Tax Evasion, Tax Avoidance, and the Shadow Economy", Uppsala University, Uppsala, Sweden, August 2010.  
Keynote Address, "Controlling Tax Evasion", Conference on "The Shadow Economy, Tax Evasion and Social Norms", University of Muenster, Muenster, Germany, July 2009.  
Keynote Address, "Administrative Options to Close the Tax Gap", United States Government

- Accountability Office, Congressional Budget Office, and The Joint Committee on Taxation, Conference on "Tax Compliance: Options for Improvement and Their Budgetary Potential", Washington, D.C., September 2007.
- Keynote Address, "How Should Individuals Be Taxed?", International Conference on Taxation, Taipei, Taiwan, December 2005.
- Invited Presentation, "Thinking about the Marriage Tax", The President's Advisory Panel on Tax Reform, New Orleans, LA, March 2005.
- Invited Presentation, "Decentralization in Indonesia", Permanent Mission of the Republic of Indonesia, "Policy Dialogue on 'Empowering Women in Autonomy and Decentralization Processes'", New York, NY, May 2003.
- Invited Presentation, "Taxation in the City of Boulder", The City of Boulder, "Economic Roundtable on Boulder's Future", Boulder, Colorado, August 1996.
- Invited Presentation, "Fiscal Policies and Mid-Size Business", The University of Arizona/FINOVA Forum on "A Dialogue Addressing Political and Economic Factors Affecting Mid-Size Business", Scottsdale, AZ, February-March 1996.
- Invited Presentation, "What Can Be Learned from Academic Research on Tax Compliance?", Symposium on "The Tax Gap", Institute of Governmental Affairs, University of California, Davis, Davis, CA, April 1995.
- Invited Lecture, "Explaining Tax Compliance", Western Michigan University, College of Arts and Sciences, 1993-94 Lecture-Seminar Series on "The Underground Economy", Kalamazoo, MI, October 1993.
- Invited Presentation, "Are Colorado Taxes Too Low?", Colorado General Assembly, Committee on State Tax Policy, Denver, CO, July 1985.
- Keynote Address, "Are Colorado Taxes Too Low?", Center for Economic Analysis, Conference on "Today and Tomorrow in Colorado: Economic Problems and Prospects for the 1980s", Denver, CO, October 1984.
- Keynote Address, "Tax Reform and the Value-added Tax", Federalist Society Conference on "Reforming Tax Policy", University of Colorado, Boulder, CO, October 1983.

#### **EDITORIAL BOARDS AND EDITORSHIPS:**

- Guest Editor, *Journal of Energy and Development*, 1990.
- Member, Editorial Board, *National Tax Journal*, 1992-1998.
- Member, Advisory Board, National Tax Association, 1999-2003.
- Member, Editorial Board, *Public Finance Review*, 1995-2003.
- Associate Editor, *Public Finance Review*, 2001-2003.
- Associate Editor, *Review of Economics of the Household*, 2001-2011.
- Editor, Special Issue of *Review of Economics of the Household* (in memory of Leslie A. Whittington).
- Associate Editor, *Economic Inquiry*, 2001-2008.
- Editor, *Public Finance Review*, 2004-2016.
- Associate Editor, *Economics - eJournal*, 2006-2013
- Member, Editorial Board, *Economic Analysis and Policy*, 2010-present.
- Guest Editor, Special Issue of *Publius – The Journal of Federalism*, 2011.
- Member, Editorial Board, *Public Budgeting & Finance*, 2013-present.
- Member, Editorial Board, *International Journal of Financial Studies*, 2013-present.
- Member, Editorial Board, *Journal of Tax Administration*, 2014-present.
- Member, Editorial Board, *Paradigms*, 2014-present.
- Member, Editorial Board, *Actual Problems of Economics and Law*, 2015-present.

#### **PUBLICATIONS:**

##### **Refereed Journal Articles:**

1. "State Government Fiscal Choices and Individual Mobility", *Southern Economic Journal*, Vol. 48, No. 4 (April 1982), 877-892.
2. "Alternative Mortgage Instruments: Their Effects on Consumer Housing Choices in an Inflationary

- Environment" (with James R. Follain, Jr.), *Public Finance Quarterly*, Vol. 10, No. 2 (April 1982), 134-157.
3. "The Optimal Structure of Intergovernmental Grants", *Public Finance Quarterly*, Vol. 11, No. 4 (October 1983), 387-417.
  4. "Intergovernmental Grants and Social Welfare", *Public Finance/Finances Publiques*, Vol. 38, No. 3 (1983), 376-397.
  5. "Alternative Mortgage Instruments, the Tilt Problem, and Consumer Welfare" (with James R. Follain, Jr.), *Journal of Financial and Quantitative Analysis*, Vol. 19, No. 1 (March 1984), 113-126.
  6. "The Welfare Cost of the Underground Economy", *Economic Inquiry*, Vol. 24, No. 2 (April 1985), 243-263.
  7. "Tax Expenditures and Other Programs to Stimulate Housing: Do We Need More?" (with James R. Follain, Jr. and Mary Anne Beeman), *Journal of Urban Economics*, Vol. 18, No. 2 (September 1985), 180-195.
  8. "Who Benefits from Indexation?" (with Reuben A. Zubrow), *Public Finance Quarterly*, Vol. 15, No. 1 (January 1987), 27-44.
  9. "Consumer Demand for Adjustable-Rate Mortgages" (with James R. Follain), *Housing Finance Review*, Vol. 6, No. 1 (Spring 1987), 1-16.
  10. "Tax Administration and Local Public Finance in Developing Countries" (with Larry Schroeder), *The Asian Journal of Public Administration*, Vol. 9, No. 1 (June 1987), 2-24.
  11. "Compliance Costs and the Tax Avoidance - Tax Evasion Decision", *Public Finance Quarterly*, Vol. 16, No. 1 (January 1988), 31-66.
  12. "Uncertain Tax Policies, Individual Behavior, and Welfare", *The American Economic Review*, Vol. 78, No. 1 (March 1988), 237-245.
  13. "Noncompliance and Payroll Taxation in Jamaica", *The Journal of Developing Areas*, Vol. 22, No. 4 (July 1988), 477-495.
  14. "Amazing Grace: Tax Amnesties and Compliance" (with Michael McKee and William Beck), *National Tax Journal*, Vol. 43, No. 1 (March 1990), 23-37.
  15. "Fertility and the Personal Exemption: Implicit Pronatalist Policy in the United States" (with Leslie A. Whittington and H. Elizabeth Peters), *The American Economic Review*, Vol. 80, No. 3 (June 1990), 545-556.
  16. "Tax Amnesties and Tax Revenues" (with William Beck), *Public Finance Quarterly*, Vol. 18, No. 4 (October 1990), 433-453.
  17. "Tax Structure and Tax Compliance" (with Roy Bahl and Matthew N. Murray), *The Review of Economics and Statistics*, Vol. 72, No. 4 (November 1990), 603-613.
  18. "Tax Avoidance and Tax Evasion as a Joint Portfolio Choice" (with Nancy McCallin), *Public Finance/Finances Publiques*, Vol. 45, No. 2 (1990), 193-200.
  19. "The Item Veto and State Government Expenditures" (with Mark Evers), *Public Choice*, Vol. 68, No. 1-3 (January 1991), 1-15.
  20. "Wiping the Slate Clean: Individual Response to Tax Amnesties" (with William Beck), *Southern Economic Journal*, Vol. 57, No. 4 (April 1991), 1043-1053.
  21. "Tax Base Erosion in Developing Countries" (with Roy Bahl and Matthew N. Murray), *Economic Development and Cultural Change*, Vol. 39, No. 4 (July 1991), 849-872.
  22. "On the Experimental Analysis of Taxpayer Reporting", *The Accounting Review*, Vol. 66, No. 3 (July 1991), 577-593.
  23. "Estimating the Determinants of Taxpayer Compliance with Experimental Data" (with Betty R. Jackson and Michael McKee), *National Tax Journal*, Vol. 45, No. 1 (March 1992), 107-114.
  24. "Why Do People Pay Taxes?" (with Gary H. McClelland and William D. Schulze), *Journal of Public Economics*, Vol. 48, No. 1 (June 1992), 21-38.
  25. "Institutional Uncertainty and Taxpayer Compliance" (with Betty R. Jackson and Michael McKee), *The American Economic Review*, Vol. 82, No. 4 (September 1992), 1018-1026.
  26. "Tax Compliance with Endogenous Audit Selection Rules" (with Mark B. Cronshaw and Michael McKee), *Kyklos*, Vol. 46, No. 1 (1993), 27-45.
  27. "Tax Amnesties and Compliance in the Long Run: A Time Series Analysis" (with William Beck), *National Tax Journal*, Vol. 46, No. 1 (March 1993), 53-60.

28. "Audit Selection and Income Tax Underreporting in the Tax Compliance Game" (with Roy Bahl and Matthew N. Murray), *Journal of Development Economics*, Vol. 42, No. 1 (October 1993), 1-33.
29. "Fiscal Exchange, Collective Decision Institutions, and Tax Compliance" (with Betty R. Jackson and Michael McKee), *Journal of Economic Behavior and Organization*, Vol. 22, No. 4 (December 1993), 285-303.
30. "Fiscal Pressure, Tax Competition, and the Introduction of State Lotteries" (with Michael McKee and Mark Skidmore), *National Tax Journal*, Vol. 46, No. 4 (December 1993), 463-476.
31. "Decentralization, Privatization, and the Solvency of Local Governments in Reforming Economies: The Case of Budapest" (with Robert M. Buckley), *Environment and Planning C: Government and Policy*, Vol. 12, No. 3 (August 1994), 333-346.
32. "Shocks and Valuation in the Rental Housing Market" (with James R. Follain), *Journal of Urban Economics*, Vol. 36, No. 2 (September 1994), 117-142.
33. "Are College Students Risk Seekers?" (with Stephen Slate), *Atlantic Economic Journal*, Vol. 23, No. 1 (March 1995), 78-79.
34. "Income Taxes and the Marriage Decision" (with Leslie A. Whittington), *Applied Economics*, Vol. 27, No. 1 (1995), 25-31.
35. "Economic and Noneconomic Factors in Tax Compliance" (with Isabel Sanchez and Ana de Juan), *Kyklos*, Vol. 48, No. 1 (1995), 3-18.
36. "Tax Compliance with Two-sided Uncertainty" (with Mark B. Cronshaw), *Public Finance Quarterly*, Vol. 23, No. 2 (April 1995), 139-166.
37. "Testing Ricardian Equivalence under Uncertainty" (with Stephen Slate, Michael McKee, and William Beck), *Public Choice*, Vol. 85, Nos. 1-2 (October 1995), 11-29.
38. "Taxation, Imperfect Competition, and Discontinuities" (with Steven G. Thorpe), *International Tax and Public Finance*, Vol. 2, No. 3 (November 1995), 419-438.
39. "Does the Income Tax Affect Marital Decisions?" (with Leslie A. Whittington), *National Tax Journal*, Vol. 48, No. 4 (December 1995), 565-72.
40. "Social Services and the Fiscal Burden in Russia" (with David L. Sjoquist), *Comparative Economic Studies*, Vol. 37, No. 4 (Winter 1995), 19-30.
41. "What is an 'Optimal' Tax System?", *National Tax Journal*, Vol. 49, No. 1 (March 1996), 117-133.
42. "The Rise and Fall and Rise...of the Marriage Tax" (with Leslie A. Whittington), *National Tax Journal*, Vol. 49, No. 4 (December 1996), 571-589.
43. "'Til Death or Taxes Do Us Part: The Effect of Income Taxes on Divorce" (with Leslie A. Whittington), *Journal of Human Resources*, Vol. 32, No. 2 (Spring 1997), 388-412.
44. "Income Taxes and the Timing of Marital Decisions" (with Leslie A. Whittington), *Journal of Public Economics*, Vol. 64, No. 2 (May 1997), 219-240.
45. "Are Government Revenues from Financial Repression Worth the Costs?" (with Robert M. Buckley), *Public Finance Review*, Vol. 26, No. 3 (May 1998), 187-213.
46. "Extending the Lessons of Laboratory Experiments on Tax Compliance to Managerial and Decision Economics" (with Michael McKee), *Managerial and Decision Economics*, Vol. 19, Nos. 4/5 (June-August 1998), 259-275.
47. "Changing the Social Norm of Tax Compliance by Voting" (with Gary H. McClelland and William D. Schulze), *Kyklos*, Vol. 52, No. 2 (1999), 141-171.
48. "Why Do Tax and Expenditure Limitations Pass in State Elections?" (with Mark Skidmore), *Public Finance Review*, Vol. 27, No. 5 (September 1999), 481-510.
49. "The Marriage Tax" (with Stacy Dickert-Conlin and Leslie A. Whittington), *The Journal of Economic Perspectives*, Vol. 13, No. 3 (Summer 1999), 193-204.
50. "For Love or Money? The Impact of Income Taxes on Marriage" (with Leslie A. Whittington), *Economica*, Vol. 66, No. 4 (August 1999), 297-316.
51. "Wedding Bell Blues: The Income Tax Consequences of Legalizing Same-sex Marriage" (with M. V. Lee Badgett and Leslie A. Whittington), *National Tax Journal*, Vol. 53, No. 2 (June 2000), 201-214.
52. "Can Indonesia Decentralize Successfully? Plans, Problems, and Prospects" (with Roy Bahl and Robert Aten), *Bulletin of Indonesian Economic Studies*, Vol. 37, No. 1 (April 2001), 83-102.
53. "Tax Reductions, Tax Changes, and the Marriage Penalty" (with Leslie A. Whittington), *National Tax Journal*, Vol. 54, No. 3 (September 2001), 455-472.

54. "Who Pays the Ticket Tax?" (with William H. Kaempfer), *Public Finance Review*, Vol. 30, No. 1 (January 2002), 27-40.
55. "Is There a 'Singles Tax'? The Relative Income Tax Treatment of Single Households" (with Leslie A. Whittington and Jason Fletcher), *Public Budgeting & Finance*, Vol. 22, No. 2 (Summer 2002), 69-86.
56. "Does a Seller's eCommerce Reputation Matter? Evidence from eBay Auctions" (with Mikhail I. Melnik), *The Journal of Industrial Economics*, Vol. 50, No. 3 (September 2002), 337-350.
57. "On the Use of Budget Norms as a Tool for Fiscal Management" (with Jorge Martinez-Vazquez), *Public Finance and Management*, Vol. 2, No. 3 (2002), 387-435.
58. "Corruption, Optimal Taxation, and Growth" (with Raul A. Barreto), *Public Finance Review*, Vol. 31, No. 3 (May 2003), 207-240.
59. "Shacking Up or Shelling Out: Income Taxes, Marriage, and Cohabitation" (with Leslie A. Whittington), *Review of Economics of the Household*, Vol. 1, No. 3 (September 2003), 169-186.
60. "Audit Selection and Firm Compliance with a Broad-based Sales Tax" (with Calvin Blackwell and Michael McKee), *National Tax Journal*, Vol. 57, No. 2 (June 2004), 209-227.
61. "Tax Compliance as a Coordination Game" (with Michael McKee), *Journal of Economic Behavior and Organization*, Vol. 54, No. 3 (July 2004), 297-312.
62. "The Clean Air Act Amendments and Firm Investment in Pollution Abatement Equipment" (with Amanda I. Lee), *Land Economics*, Vol. 80, No. 3 (August 2004), 433-447.
63. "The State and the Family: Balancing the Intended and Unintended Consequences of Public Policies", *Review of Economics of the Household*, Vol. 2, No. 3 (September 2004), 231-235.
64. "Do Motor Fuel Sales-below-cost Laws Lower Prices?" (with Mark Skidmore and James Peltier), *Journal of Urban Economics*, Vol. 57, No. 1 (January 2005), 189-211.
65. "How Fair? Federal Income Taxation and the Distribution of Income, 1978 to 1998" (with Fitzroy Lee and Sally Wallace), *Journal of Policy Analysis and Management*, Vol. 24, No. 1 (Winter 2005), 5-22.
66. "Sales Taxes and the Decision to Purchase Online" (with Mikhail I. Melnik), *Public Finance Review*, Vol. 33, No. 2 (March 2005), 184-212.
67. "Taxing the 'Family' in the Individual Income Tax" (with Mikhail I. Melnik), *Public Finance and Management*, Vol. 5, No. 1 (2005), 67-109.
68. "Seller Reputation, Information Signals, and Prices for Heterogeneous Coins on eBay" (with Mikhail I. Melnik), *Southern Economic Journal*, Vol. 72, No. 2 (October 2005), 305-328.
69. "Culture Differences and Tax Morale in the United States and in Europe" (with Benno Torgler), *Journal of Economic Psychology*, Vol. 27, No. 2 (April 2006), 224-246.
70. "Russian Attitudes Toward Paying Taxes – Before, During, and After the Transition" (with Jorge Martinez-Vazquez and Benno Torgler), *International Journal of Social Economics*, Vol. 33, Number 12 (2006), 832-857.
71. "Audit Certainty, Audit Productivity, and Taxpayer Compliance" (with Michael McKee), *National Tax Journal*, Vol. 59, No. 4 (December 2006), 801-816.
72. "Are Jamaica's Direct Taxes on Labor 'Fair'?" (with Sally Wallace), *Public Finance Review*, Vol. 35, No. 1 (January 2007), 83-102.
73. "Using Laboratory Experiments in Public Economics" (with Sarah Jacobson), *National Tax Journal*, Vol. 60, No. 1 (March 2007), 129-152.
74. "Which Elasticity? Estimating the Responsiveness of Taxpayer Reporting Decisions" (with Sally Wallace), *International Advances in Economic Research*, Vol. 13, No. 3 (August 2007), 255-267.
75. "How Should Individuals Be Taxed? Combining Simplified, Income, and Payroll Taxes in Ukraine" (with Pablo Saavedra and Edward Sennoga), *FinanzArchiv*, Vol. 63, No. 3 (September 2007), 350-373.
76. "Social Capital and Tax Morale in Spain" (with Juan Luis Gomez), *Economic Analysis and Policy*, Vol. 38, No. 1 (March 2008), 73-87.
77. "Economic Versus Political Factors in the Incidence of Intergovernmental Transfers in Nigeria" (with Jameson Boex), *Journal of Developing Areas*, Vol. 42, No. 1 (Fall 2008), 1-29.
78. "Perfect Competition, Urbanization, and Tax Incidence in the Retail Gasoline Market" (with Edward Sennoga and Mark Skidmore), *Economic Inquiry*, Vol. 47, No. 1 (January 2009), 118-134.
79. "Do Individuals Comply on Income Not Reported by their Employer?" (with John Deskins and Michael McKee), *Public Finance Review*, Vol. 37, No. 2 (March 2009), 120-141.
80. "Spatiality and Persistence in U.S. Individual Income Tax Compliance" (with Mohammed Yunus),

- National Tax Journal*, Vol. 62, No. 1 (March 2009), 101-124.
81. "Getting the Word Out: Increased Enforcement, Audit Information Dissemination, and Compliance Behavior" (with Betty R. Jackson and Michael McKee), *Journal of Public Economics*, Vol. 93, No. 3-4 (April 2009), 392-402.
  82. "The Response of Local School Systems in Georgia to Fiscal and Economic Conditions" (with David L. Sjoquist), *Journal of Education Finance*, Vol. 35, No. 1 (Summer 2009), 60-84.
  83. "The Choice of Opening Prices on eBay" (with Mikhail I. Melnik and Yongsheng Xu), *The Manchester School*, Vol. 77, No. 4 (July 2009), 411-429.
  84. "Do Tax Amnesties Work? The Revenue Effects of Tax Amnesties During the Transition in the Russian Federation" (with Jorge Martinez-Vazquez and Sally Wallace), *Economic Analysis and Policy*, Vol. 39, No. 2 (September 2009), 235-253.
  85. "Globalization and Tax Policy" (with Rebecca Neumann and Jill Holman), *The North American Journal of Economics and Finance*, Vol. 20, No. 2 (August 2009), 193-211.
  86. "Experimental Tests of Ricardian Equivalence with Distortionary versus Nondistortionary Taxes" (with Artidiatun Adji and Paul J. Ferraro), *Economics Bulletin*, Vol. 29, No. 4 (November 2009), 2556-2572.
  87. "Economic Conditions and State and Local Education Revenue" (with Robert Buschman and David L. Sjoquist), *Public Budgeting & Finance*, Vol. 29, No. 3 (Fall 2009), 28-51.
  88. "Distance and Intrastate College Student Migration" (with Jonathan Winters), *Economics of Education Review*, Vol. 28, No. 6 (December 2009), 728-738.
  89. "Do eBay Sellers Comply with State Sales Taxes?" (with Mikhail I. Melnik), *National Tax Journal*, Vol. 63, No. 2 (June 2010), 215-236.
  90. "Explaining the Growth of Government Spending in South Africa" (with Abel Embaye), *South African Journal of Economics*, Vol. 78, No. 2 (June 2010), 152-169.
  91. "Taxpayer Information Assistance Services and Tax Reporting Behavior" (with Todd Cherry, Michael Jones, and Michael McKee), *Journal of Economic Psychology*, Vol. 31, No. 4 (August 2010), 577-586.
  92. "Taxpayer Responses to the Tax Reform Act of 1986" (with Sally Wallace), *Public Budgeting & Finance*, Vol. 30, No. 3 (Fall 2010), 1-26.
  93. "Testing Behavioral Public Economics Theories in the Laboratory", *National Tax Journal*, Vol. 63, No. 4, Part 1 (December 2010), 635-658.
  94. "Mobility, Competition, and the Distributional Effects of Tax Evasion" (with Edward Sennoga), *National Tax Journal*, Vol. 63, No. 4, Part 2 (December 2010), 1055-1084.
  95. "Do State Fiscal Policies Affect Economic Growth?" (with Janet Rogers), *Public Finance Review*, Vol. 39, No. 4 (July 2011), 483-526.
  96. "Rethinking Local Government Reliance on the Property Tax" (with Robert D. Buschman and David L. Sjoquist), *Regional Science and Urban Economics*, Vol. 41, No. 4 (July 2011), 320-331.
  97. "Do Ethics Matter? Tax Compliance and Morality" (with Benno Torgler), *Journal of Business Ethics*, Vol. 101, No. 4 (July 2011), 635-651.
  98. "Citizen 'Trust' as an Explanation of State Education Grants to Local School Districts" (with Robert D. Buschman and David L. Sjoquist), *Publius: The Journal of Federalism*, Vol. 41, No. 4 (October 2011), 636-661.
  99. "Measuring, Explaining, and Controlling Tax Evasion: Lessons from Theory, Field Studies, and Experiments", *International Tax and Public Finance*, Vol. 19, No. 1 (February 2012), 54-77.
  100. "Tax Morale and Tax Compliance from the Firm's Perspective" (with Chandler McClellan), *Kyklos*, Vol. 65, No. 1 (February 2012), 1-17.
  101. "Designing Economic Instruments for the Environment in a Decentralized Fiscal System" (with H. Spencer Banzhaf), *Journal of Economic Surveys*, Vol. 26, No. 2 (April 2012), 177-202.
  102. "Cross-border Shopping and State Use Tax Liabilities: Evidence from eBay Transactions" (with Mikhail I. Melnik), *Public Budgeting & Finance*, Vol. 32, No. 1 (Spring 2012), 5-35.
  103. "Rethinking the Research Paradigms for Analyzing Tax Compliance Behaviour" (with Erich Kirchler, Stephan Muehlbacher, Katharina Gangl, Eva Hofmann, Christoph Kogler, and Maria Pollai), *CESifo Forum*, Vol. 13, No. 2 (Summer 2012), 33-40.
  104. "Combining Psychology and Economics in the Analysis of Compliance: From Enforcement to Cooperation" (with Erich Kirchler and Stephan Muehlbacher), *Economic Analysis and Policy*, Vol. 42, No. 2 (September 2012), 133-151.

105. "Social Programs as Positive Inducements for Tax Participation" (with Todd Cherry, Michael Jones, and Michael McKee), *Journal of Economic Behavior and Organization*, Vol. 84, No. 1 (September 2012), 85-96.
106. "Baseball Salaries and State Income Taxes: The 'Home Field Advantage' of Income Taxes on Free Agent Salaries" (with William H. Kaempfer and Edward Batte Sennoga), *Journal of Sports Economics*, Vol. 13, No. 6 (December 2012), 619-634.
107. "Value-added Taxation and Consumption" (with Asmaa El-Ganainy), *International Tax and Public Finance*, Vol. 20, No.1 (February 2013), 105-128.
108. "A Convenient Truth: Property Taxes and Revenue Stability", *Cityscape – A Journal of Policy Development and Research*, Vol. 15, No. 1 (March 2013), 243-245.
109. "Did China's Tax-for-Fee Reform Improve Farmers' Welfare in Rural Areas?" (with Yongzheng Liu), *The Journal of Development Studies*, Vol. 49, No. 4 (April 2013), 516-532.
110. "The Political Economy of State Government Subsidy Adoption: The Case of Ethanol" (with Mark Skidmore and Chad Cotti), *Economics & Politics*, Vol. 25, No. 2 (July 2013), 162-180.
111. "Using Dynamic Panel Methods to Estimate Shadow Economies Around the World, 1984-2006" (with Abel Embaye), *Public Finance Review*, Vol. 41, No. 5 (September 2013), 510-543.
112. "Who Benefits from Tax Evasion?" (with Keith Finlay), *Economic Analysis and Policy*, Vol. 43, No. 2 (September 2013), 139-154.
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- "The Housing Crisis, Foreclosures, and Local Tax Revenues" (with J. Sebastian Leguizamon).
- "Government Subsidies to Low-income Individuals and Interstate Migration: Evidence from the Massachusetts Health Care Reform" (with Ali Enami).
- "Financial Constraints and Firm Tax Evasion" (with Yongzheng Liu and Kewei Zhang).
- "Appeals to Social Norms and Taxpayer Compliance" (with Michael McKee, William D. Schulze, Carrie von Bose, and Jubo Yan).
- "Taxpayer Choice of Tax Preparers" (with William D. Schulze, Carrie von Bose, and Jubo Yan).
- "Estimating the Determinants of Individual Taxpayer Compliance Decisions Using Colombian Data" (with James C. Cox and Vjollca Sadiraj).
- "Culture, Compliance, and Confidentiality" (with Michele Bernasconi, Susan Laury, Daniel J. Lee, and Sally Wallace).
- "What Are the Costs of a New Tax Administration? The Case of Broad-based Taxation in Kuwait".
- "What Motivates Tax Compliance?"
- "Taxpayer Response to Third-party Reporting" (with Bibek Adhikari).
- "Where Has All the Money Gone?" (with Trey Dronyk-Trosper).

“Is Haig-Simons Dead?”  
 “Is Compliance with a Value-added Tax Self-enforcing?” (with Jerome Olsen).  
 “The Determinants of Late Filing Behavior” (with Janina Enachescu, Matthias Kasper, Erich Kirchler, and Jerome Olsen).  
 “What Motivates Audits?” (with Janina Enachescu, Matthias Kasper, Erich Kirchler, and Jerome Olsen).  
 “Changing Compliance by Sending Messages to Individuals: The Case of Colombia Social Protection Contributions”.  
 “Tax Reform Options for Indonesia”.  
 “The Determinants of Compliance Costs in New Zealand”.  
 “Who Responds? Using Experiments to Identify Individual Responses to Tax Policies”.  
 “Some Simple Analytics of Tax Administration and Tax Compliance Costs”.  
 “Estimating the Optimal Size of Government”.  
 “The Distributional Effects of Noncompliance: A General Equilibrium Analysis”.  
 “Slavery and Local Government Tax Bases in the South”.

**SPONSORED WORK:**

1. AIM Partners, PLC and Anambra State, Nigeria: Fiscal Study of Anambra State's fiscal position, \$98,000 (2000).
2. United States Agency for International Development, “Indonesia – Masters Program in Applied Economics” (with Roy Bahl and Jorge Martinez-Vazquez), Department of Economics and International Studies Program, Andrew Young School of Policy Studies, Georgia State University, 3 years \$3,000,000 (2001-2003).
3. National Science Foundation, “Undergraduate Research Experiences in Economics”, 3 years \$160,000 (2002-2004).
4. Ministry of Finance, Government of Jamaica, “Jamaica – Tax Reform Study” (with Roy Bahl and Sally Wallace), Department of Economics and International Studies Program, Andrew Young School of Policy Studies, Georgia State University, 2 years \$966,499 (2003-2004).
5. National Science Foundation, “Research Experiences for Undergraduates” (with Neven Valev), 3 years \$192,000 (2005-2008).
6. United States Internal Revenue Service, “Estimating the Size of the Informal Sector” (with Brian Erard), \$75,000 (2005).
7. United States Internal Revenue Service, “Estimating the Indirect Effects of Audits: An Experimental Approach” (with Betty R. Jackson and Michael McKee), 2 years \$165,000 (2006-2007).
8. United States Internal Revenue Service, “Behavioral Tax Research Using Experimental Economics: Encouraging Filing Participation and Social Network Effects” (with Michael McKee, Todd Cherry, and Michael Jones) \$79,575 (2008).
9. United States Internal Revenue Service, “Estimating the Indirect Effects of Audits: An Experimental Approach” (with Betty R. Jackson and Michael McKee), \$165,000 (2006).
10. The World Bank, “Pakistan Tax Policy Review Project” (with Jorge Martinez-Vazquez), International Studies Program, Andrew Young School of Policy Studies, Georgia State University, 3 years \$947,376 (2007-2009).
11. National Science Foundation, “Research Experiences for Undergraduates” (with Neven Valev), 3 years \$214,000 (2008-2010).
12. United States Internal Revenue Service, “Behavioral Analysis of Responses to Taxpayer Services” (with Todd Cherry, Michael Jones, Michael McKee, and Christian Vossler), 2 years, \$272,000 (2008-2009).
13. United States Internal Revenue Service, “Identifying Taxpayer ‘Segments’”, 1 year, (\$10,000) (2010).
14. United States Internal Revenue Service, “Social Capital and Nonfiling Behavior (with Jeremy Clark), 1 year (2011).
15. United States Internal Revenue Service, “Social Norms and Taxpayer Compliance”, 5 years (\$1,000,000), Fors Marsh Group (2014).
16. United States Internal Revenue Service, “Taxpayer Choice of Tax Preparers”, 1 year (\$500,000), Fors Marsh Group (2015).
17. United States Internal Revenue Service, “Taxpayer Responses to Third-Party Income Reporting: Evidence from a Natural Experiment in the Taxicab Industry”, 1 year (2015).

18. United States Internal Revenue Service, "The Role of Taxpayers Versus Tax Preparers in Tax Compliance", 1 year (\$500,000), Fors Marsh Group (2016).

#### **SPONSORED REPORTS:**

1. "Alternative Mortgage Instruments, the Tilt Problem, and Consumer Welfare" (with James R. Follain, Jr.), Staff Paper 1982-6, Comptroller of the Currency, Washington, D.C. (May 1982).
2. "The Immovable Property Transfer Tax in Bangladesh", Interim Report No. 3, Local Revenue Administration Project, United States Agency for International Development, The Maxwell School, Syracuse University, Syracuse, NY (April 1983).
3. "The Land Development Tax in Bangladesh" (with Larry Schroeder), Interim Report No. 7, Local Revenue Administration Project, United States Agency for International Development, The Maxwell School, Syracuse University, Syracuse, NY (June 1983).
4. "Tax Reform and the Value Added Tax", The Federalist Society, Boulder, CO (January 1984).
5. "The Structure of the Jamaican Individual Income Tax" (with Roy Bahl), Staff Paper No. 15, Jamaica Tax Structure Examination Project, Metropolitan Studies Program, United States Agency for International Development, The Maxwell School, Syracuse University, Syracuse, NY (March 1985).
6. "Payroll Taxes and Contributions in Jamaica", Staff Paper No. 20, Jamaica Tax Structure Examination Project, Metropolitan Studies Program, United States Agency for International Development, The Maxwell School, Syracuse University, Syracuse, NY (September 1985).
7. "Financing Cities in Developing Countries", The World Bank, Washington, D.C. (July 1986).
8. "Indonesia: Public Resource Management Study, Local Government Finance Sector Report" (with Jaime Biderman et al.), The World Bank, Washington, D.C. (March 1987).
9. "Impact of Agricultural Land Revenue Systems on Agricultural Land Usage" (with John Strasma et al.), Associates in Rural Development, Inc. and United States Agency for International Development, Washington, D.C. (October 1987).
10. "The Effect of Framing in Experimental Instructions: The Case of Tax Compliance" (with Gary H. McClelland and William D. Schulze), University of Colorado at Boulder, Boulder, CO (October 1988).
11. "Turkey: Cushioning Adjustment Costs - The Use of Debt or Subsidies for Housing" (with Robert M. Buckley et al.), The World Bank and United States Agency for International Development, Washington, D.C. (May 1989).
12. "The Tax on Wages and Salaries in Egypt", United States Agency for International Development, Washington, D.C. (March 1990).
13. "Privatization by Local Government: The Case of Budapest" (with Robert M. Buckley, Jozsef Hegedus, and Kevin Villani), The World Bank, The Urban Institute, and United States Agency for International Development, Washington, D.C. (November 1991).
14. "Taxation in the People's Republic of China", The World Bank, Washington, D.C. (September 1992).
15. "Enterprise Provision of Social Services and the Privatization Process in Russia" (with David L. Sjoquist), United States Agency for International Development, Washington, D.C. (July 1993).
16. "Housing Finance in Turkey", The World Bank, Washington, D.C. (July 1994).
17. "Economic Roundtable on Boulder's Future", City of Boulder, Boulder, CO (August 1996).
18. "Revenue Assignment and Mobilization in Bangladesh", The World Bank, Washington, D.C. (June 1997).
19. "Bangladesh Municipal Finance Management Sector Study" (with Henry Huckaby, Richard McHugh, and Jorge Martinez-Vazquez). Infrastructure Operations Division, Country Department 1, South Asia Region, The World Bank, Washington, D.C. (August 1997).
20. "Tax Policy Analysis: The Introduction of a Russian Tax Amnesty", International Studies Program Working Paper 98-6, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA (October 1998).
21. "Fiscal Decentralization in Indonesia: Prospects and Problems" (with Roy Bahl), United States Agency for International Development, Washington, D.C. (July 1999).
22. "International Experience with Expenditure Norms", United States Agency for International Development, Washington, D.C. (August 1999).
23. "The Tax Treatment of Short-term and Long-term Capital Gains", United States Agency for International Development, Washington, D.C. (October 1999).
24. "From Commissars to Mayors: Cities in the Transition Economies" (with Robert M. Buckley et al.), The



- World Bank, Washington, D.C. (June 2000).
25. "Can Indonesia Decentralize? Plans, Problems, and Prospects" (with Robert H. Aten and Roy Bahl), International Studies Program Working Paper 00-10, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA (December 2000).
  26. "Do Tax Amnesties Work?" (with Jorge Martinez-Vazquez and Sally Wallace), International Studies Program, United States Agency for International Development, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA (December 2001).
  27. "An Overview of Intergovernmental Fiscal Relations and Subnational Public Finance in Nigeria" (with Jamieson Boex), International Studies Program Working Paper 02-1, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA (January 2002).
  28. "On the Use of Budgetary Norms as a Tool for Fiscal Management" (with Jorge Martinez-Vazquez), International Studies Program Working Paper 02-15, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA (May 2002).
  29. "Payroll Taxes in Colombia" (with Hugo López-Castaño), United States Agency for International Development, Washington, D.C. (December 2002).
  30. "Some Issues in the Reform of Stamp Duties in Indian States", The World Bank, Washington, D.C. (June 2003).
  31. "Can Developing Countries Impose an Individual Income Tax?" (with Sally Wallace), United States Agency for International Development, Washington, D.C. (May 2004).
  32. "Analyzing the Effects of Stamp Duties" (with Patricia Annez), The World Bank, Washington, D.C. (May 2004).
  33. "Audit Information Dissemination, Taxpayer Communication, and Compliance: An Experimental Approach" (with Betty R. Jackson and Michael McKee), Department of the Treasury, Internal Revenue Service, Washington, D.C. (May 2004).
  34. "The Jamaican Individual Income Tax" (with Sally Wallace), International Studies Program Working Paper 04-30, Jamaica Tax Reform Project, Government of Jamaica, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA (December 2004).
  35. "Payroll Taxes and Contributions in Jamaica" (with Sally Wallace), International Studies Program Working Paper 04-31, Jamaica Tax Reform Project, Government of Jamaica, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA (December 2004).
  36. "Tax Burden in Jamaica" (with Dillon Alleyne, Roy Bahl, and Sally Wallace), International Studies Program Working Paper 04-34, Jamaica Tax Reform Project, Government of Jamaica, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA (December 2004).
  37. "Estimating the Informal Supplier Tax Gap" (with Brian Erard), Department of the Treasury, Internal Revenue Service, Washington, D.C. (September 2004).
  38. "Assessing the Nepal Fiscal Decentralization Program" (with Roy Bahl and Sally Wallace), The World Bank, Washington, D.C. (June 2005).
  39. "Perfect Competition, Spatial Competition, and Tax Incidence in the Retail Gasoline Market" (with Edward Sennoga and Mark Skidmore), FRC Report No. 112, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA (September 2005).
  40. "Russian Attitudes Toward Paying Taxes – Before, During, and After the Transition" (with Jorge Martinez-Vazquez and Benno Torgler), International Studies Program Working Paper 05-18, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA (September 2005).
  41. "How Should Individuals Be Taxed?", National University of Taiwan (December 2005).
  42. "Assessing the Ukraine Tax System", The World Bank, Washington, D.C. (March 2006).
  43. "Tax Collectability and Tax Compliance in Georgia" (with David L. Sjoquist), FRC Report No. 133, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA (September 2006).
  44. "How Should Individuals Be Taxed? Designing Income Taxes, Payroll Taxes and 'Simplified' Taxes in Ukraine" (with Pablo Saavedra), International Studies Program Working Paper 06-28, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA (December 2006).
  45. "The Price Effect of Georgia's Temporary Suspension of State Fuel Taxes" (with David L. Sjoquist), FRC Report No. 143, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA (February 2007).
  46. "Tax Morale and Tax Evasion in Latin America" (with Jorge Martinez-Vazquez), International Studies

Program Working Paper 07-24, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA (March 2007).

47. "Short- and Medium-term Tax Policy Options for the 2007-2008 Pakistan Budget" (with Jorge Martinez-Vazquez), International Studies Program Report, The World Bank, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA (May 2007).
48. "How Should Individuals Be Taxed? Combining 'Simplified', Income, and Payroll Taxes in Ukraine" (with Pablo Saavedra and Edward Sennoga), International Studies Program Working Paper 07-11, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA (June 2007).
49. "Do Tax Amnesties Work? The Revenue Effects of Tax Amnesties During the Transition in the Russian Federation" (with Jorge Martinez-Vazquez and Sally Wallace), International Studies Program Working Paper 07-18, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA (August 2007).
50. "Tax Morale and Tax Evasion in Latin American Countries" (with Jorge Martinez-Vazquez), International Studies Program Working Paper 07-32, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA (December 2007).
51. "Assessing Enterprise Taxation and Investment Climate in Pakistan" (with Mir Ahmad Khan), International Studies Program Working Paper 08-10, Andrew Young School of Policy Studies, The World Bank, Georgia State University, Atlanta, GA (December 2008).
52. "Designing Economic Instruments for the Environment in a Decentralized Fiscal System" (with H. Spencer Banzhaf), World Bank Working Paper, Washington, D.C. (August 2008).
53. "Decentralization and Devolution in the Philippines: Status, Triumphs, Tests, and Directions – An In-depth Study of Decentralization in the Philippines" (with Alex Brillantes, Jr., Gilbert Llanto, and Gaudioso Sosmena), Asian Development Bank, Manila, The Philippines (January 2009).
54. "South Africa's Provincial Equitable Share: An Assessment of Issues and Proposals for Reform" (with Jorge Martinez-Vazquez), International Studies Program Working Paper 09-04, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA (March 2009).
55. "Recent Changes in State and Local Funding for Education in Georgia" (with David L. Sjoquist), *FRC Report No. 200*, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA (September 2009).
56. "Municipal Finance of Urban Infrastructure: Knowns and Unknowns", Wolfensohn Center for Development at the Brookings Institution, Washington, D.C. (March 2010).
57. "How Large is the 'Tax Gap' for the Georgia Personal Income Tax?" *FRC Report No. 232*, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA (April 2011).
58. "Tax Policy Options for Tunisia", The Pragma Corporation and Sibley International, for USAID Tunisia EG ICT Development Program.
59. "Georgia's Post Great Recession Revenue Recovery" (with David L. Sjoquist), *FRC Report No. 300*, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA (August 2014).
60. "Experimental Economics Research on Taxpayer Services: Effect of Social Norms on Taxpayer Payment Compliance" (with Brian Griepentrog, Michael McKee, William D. Schulze, Carrie van Bose, and Jubo Yan), Fors Marsh Group, for Internal Revenue Service (IRS), TIRNO-14-Z-00017, Washington, D.C. (October 2015).

#### **SPONSORED COUNTRY WORK:**

Bangladesh, United States Agency for International Development, 1982-1984. Examined various subnational tax possibilities in rural Bangladesh, especially the revenue potential of land-based taxes.

Jamaica, United States Agency for International Development, Jamaica Tax Structure Examination Project, 1983-1985. Examined the individual income tax and the system of payroll taxes in Jamaica, as part of a comprehensive tax reform project.

Indonesia, The World Bank, Fiscal Decentralization, 1986. Examined various subnational tax possibilities, especially the revenue potential of devolution of the property tax to local governments in Indonesia.

Hungary, The World Bank: Housing Finance Reform, 1988-1989. Examined the potential for local government revenue mobilization in Hungary, including the impacts of divestiture of government-owned housing on local government finances.

Egypt, United States Agency for International Development, Tax Reform, 1990. Examined the practice and effects of the system of payroll taxes in Egypt.

Hungary, The World Bank: Privatization and Local Government Finances, 1990. Examined the potential for local government revenue mobilization in Hungary, including the impacts of divestiture of government-owned enterprises on local government finances.

The Philippines, United Nations Development Program, Tax Reform, 1990-1992. Examined tax policy in the Philippines, focusing on the erosion of the tax base due to tax evasion.

Turkey, The World Bank, Tax Reform, 1991-1992. Examined tax policy in Turkey, focusing on the effects of the "Mass Housing Fund" on overall government budget balance and the operation of the financial sector.

China, The World Bank, Tax Reform, 1992. Examined overall Chinese economic policy, as part of preliminary work on a World Bank Loan.

Russia, United States Agency for International Development, Fiscal Decentralization, 1993. Examined the potential for local government revenue mobilization in Russia, including the impacts of divestiture of government-owned enterprises on local government finances.

Hungary, The World Bank, Housing Finance Reform 1994. Examined the potential for local government revenue mobilization in Hungary, including the impacts of divestiture of government-owned enterprises on local government finances.

Bangladesh, The World Bank, Fiscal Decentralization, 1995-1997. Examined the potential for local government revenue mobilization, especially in urban governments in Bangladesh.

Russian Federation, United States Agency for International Development, Tax Reform, 1998. Examined the impact of the various tax amnesties on central government revenue generation in the Russian Federation.

Indonesia, United States Agency for International Development, Fiscal Decentralization, 1999. Determined the prospects and problems of planned decentralization program in Indonesia, including the views of central and local government officials on the program.

Nigeria, Government of Nigeria, Fiscal Decentralization, 2000-2002. Examined the potential for government revenue mobilization in Nigerian local governments.

Jamaica, Government of Jamaica, Tax Reform, 2003-2005. Examined the individual income tax and the system of payroll taxes and suggested various reforms of the taxes, as part of a comprehensive tax reform project in Jamaica; also calculated the incidence of the overall system of taxes.

India, The World Bank, Fiscal Decentralization, 2003. Examined the effects of changes in stamp duties imposed on housing transactions, including the likely effects on stamp duty revenues of reduced government regulation of housing prices.

Nepal, The World Bank, Fiscal Decentralization, 2006. Determined the prospects and problems of planned decentralization program in Nepal.

Ukraine, The World Bank, Payroll Tax Reform, 2006. Examined the practice and effects of the system of payroll taxes in Ukraine, and suggested various reforms of the taxes.

Colombia, Government of Colombia, Payroll Tax Reform, 2007. Examined the practice and effects of the system of payroll taxes in Colombia, and suggested various reforms of the taxes.

Pakistan, The World Bank, Tax Reform, 2007-2009. Examined the practice and effects of corporate income taxation in Pakistan, and suggested various reforms of the tax.

South Africa, Government of South Africa, Intergovernmental Finance, 2008. Examined the revenue and distributional effects of the Provincial Equitable Share, the main source of provincial government finances in South Africa, and suggested various reforms of the transfer.

The Philippines, Asian Development Bank, Fiscal Decentralization, 2008-2009. Contributed to the in-depth report on the progress of decentralization in the Philippines since the passage of the Local Government Code of 1991, including participating in workshops on decentralization designed to solicit stakeholder views on the decentralization and to give perspectives on "international best practices" in decentralization.

Tunisia, The Pragma Corporation and Sibley International, USAID Tunisia EG ICT Development Program, 2012. Examined the Tunisian tax system, especially its use of labor taxes and the effects of labor

taxes on employment, and suggested various reforms of labor taxes.

Colombia, Government of Colombia, Gandour Consultores, Payroll Tax Evasion, 2013. Examined the practice and effects of the system of payroll taxes in Colombia, estimated the amount of evasion and its determinants, and suggested various reforms of the taxes.

Ethiopia, The World Bank, Tax Administration and Tax Reform, 2014. Examined the practice and effects of taxation, and suggested administrative and policy reforms to improve the tax system.

New Zealand, Inland Revenue, Government of New Zealand, Estimating the Compliance Costs of Taxation, 2016. Conducted a survey of individual compliance costs of taxation, estimated the determinants of compliance, and suggested reforms.

## **PROFESSIONAL ACTIVITIES:**

### **Areas of Specialization and Teaching:**

Taxation  
Fiscal Decentralization  
Public Finance in Developing Countries  
Housing Finance  
Local Government Finance  
Microeconomic Theory  
Behavior under Uncertainty

### **Referee:**

*The American Economic Review, Bulletin of Economic Research, Comparative Economic Studies, Contemporary Economic Policy, Demography, Eastern Economic Journal, Economic Journal, Economic Development and Cultural Change, Economic Inquiry, Economica, European Economic Review, Fiscal Studies, International Tax and Public Finance, Journal of African Economies, Journal of Economic Behavior and Organization, Journal of Economic Development, The Journal of Economic Literature, Journal of Economic Psychology, Journal of Economics, Journal of Economics and Business, Journal of Energy and Development, Journal of Human Resources, Journal of Macroeconomics, Journal of Money, Credit, and Banking, Journal of Policy Analysis and Management, The Journal of Political Economy, Journal of Population Economics, Journal of Public Economics, Journal of Sports Economics, Journal of Urban Affairs, Journal of Urban Economics, Land Economics, National Tax Journal, Policy Sciences, Public Budgeting & Finance, Public Finance Quarterly, Public Finance Review, Publius – The Journal of Federalism, The Review of Economics and Statistics, The Scandinavian Journal of Economics, Southern Economic Journal, State and Local Government Review, The Manchester School, Hong Kong Research Grants Council, National Science Foundation, Research Council of Canada, Smith Richardson Foundation.*

### **Seminar Presentations:**

Berry College, The Brookings Institution (Washington, D.C.), Carleton University, Columbia University, Cornell University, Economics Institute (Boulder, CO), Gadjah Mada University (Yogyakarta, Indonesia), Georgetown University, Georgia State University, Indiana University-Bloomington, Instituto de Estudios Fiscales (Madrid, Spain), Internal Revenue Service (Washington, D.C.), McMaster University, Michigan State University, National Institute of Public Finance and Policy (New Delhi, India), New York University, Northern Illinois University, The Ohio State University, Oklahoma University, Renmin University (Beijing, China), Spellman College, Syracuse University, Tulane University, United States Air Force Academy, Universitas Sam Ratulangi (Manado, Indonesia), University of Alabama-Tuscaloosa, University of California-Davis, University of Colorado at Boulder, University of Illinois at Urbana-Champaign, University of Indonesia (Jakarta, Indonesia), University of Kentucky, University of Maryland-College Park, University of Michigan-Ann Arbor, University of New Mexico, University of Tennessee-Knoxville, University of Vienna, University of Wisconsin-Madison, University of Wisconsin-Milwaukee, University of Wyoming, The Urban Institute, United States Agency for International Development (Jakarta,

Indonesia), Utah State University, Vienna University of Economics and Business, West Virginia University, Western Michigan University, The World Bank (Washington, D.C.).

**Conference Participation:**

Western Economic Association Annual Conference, San Francisco, CA, July 1981.  
Conference on "Taxes, Mortgages, and Housing", The Ohio State University, Columbus, OH, September 1981.  
Mid-Year Meeting of the American Real Estate and Urban Economics Association, Washington, D.C., June 1982.  
GAO Symposium on "Countercyclical Stimulus for Single-Family Housing", Washington, D.C., June, 1982.  
Research Conference of the Association for Applied Public Policy Analysis and Management, Minneapolis, MN, October 1982.  
Southern Economic Association Annual Conference, Washington, D.C., November 1983.  
Western Economic Association Annual Conference, Las Vegas, NV, June 1984.  
Committee on Taxation, Resources, and Economic Development, Conference on "The Political Economy of Tax Reform", Cambridge, MA, September 1984.  
Regional Science Association, North American Meetings, Denver, CO, November 1984.  
National Tax Association - Tax Institute of America, Seventy-seventh Annual Conference on Taxation, Nashville, TN, November 1984.  
Jamaica White Paper Conference, Kingston, Jamaica, January 1985.  
National Association of State Budget Officers Western Regional Conference, Denver, CO, July 1985.  
National Tax Association - Tax Institute of America, Seventy-eighth Annual Conference on Taxation, Denver, CO, October 1985.  
American Real Estate and Urban Economics Association Annual Conference, New Orleans, LA, December 1986.  
Southern Economic Association Annual Conference, Washington, D.C., November 1987.  
American Real Estate and Urban Economics Association Annual Conference, Chicago, IL, December 1987.  
Eastern Economic Association Annual Convention, Boston, MA, March 1988.  
Public Choice Society and Economic Sciences Association Annual Meetings, San Francisco, CA, March 1988.  
Economic Sciences Association Conference, Tucson, AZ, October 1988.  
American Economic Association Annual Conference, New York, NY, December 1988.  
Public Choice Society and Economic Sciences Association Annual Meetings, Orlando, FL, March 1989.  
Law and Society Association Annual Meetings, Madison, WI, June 1989.  
North American Economics and Finance Association, Fifth International Congress, Boulder, CO, July 1989.  
National Tax Association - Tax Institute of America, Eighty-second Annual Conference on Taxation, Atlanta, GA, October 1989.  
Western Regional Science Association Annual Conference, Molokai, HI, February 1990.  
Public Choice Society and Economic Sciences Association Annual Meetings, Tucson, AZ, March 1990.  
McMaster University Conference on "Monitoring the Performance of Economic Entities", Hamilton, Ontario, April 1990.  
National Bureau of Economic Research, Conference on "State and Local Tax Compliance", Cambridge, MA, August 1990.  
United States Internal Revenue Service, 1990 Research Conference, Washington, D.C., November 1990.  
Office of Tax Policy Research, The University of Michigan, Conference on "Tax Compliance and Tax Law Enforcement", Ann Arbor, MI, December 1990.  
Public Choice Society and Economic Sciences Association Annual Meetings, New Orleans, LA, March 1991.

National Tax Association - Tax Institute of America, Eighty-fourth Annual Conference on Taxation, Williamsburg, VA, November 1991.

Southern Economic Association Annual Conference, Nashville, TN, November 1991.

American Economic Association Annual Conference, New Orleans, LA, January 1992.

Public Choice Society and Economic Sciences Association Annual Meetings, New Orleans, LA, March 1992.

International Seminar in Public Economics Conference on "Tax Administration and Tax Policy", Escorial, Spain, June 1992.

National Tax Association - Tax Institute of America, Eighty-fifth Annual Conference on Taxation, Salt Lake City, UT, October 1992.

Southern Economic Association Annual Conference, Washington, D.C., November 1992.

American Economic Association Annual Conference, Anaheim, CA, January 1993.

Public Choice Society and Economic Sciences Association Annual Meetings, New Orleans, LA, March 1993.

Committee on Taxation, Resources, and Economic Development, Lincoln Institute of Land Policy, Conference on "Financing Local Governments in Countries of Transition", Cambridge, MA, October 1993.

American Economic Association Annual Conference, Boston, MA, January 1994.

Tax Policy Research Symposium, The University of Michigan, Ann Arbor, MI, April 1994.

American Economic Association Annual Conference, Washington, D.C., January 1995.

National Bureau of Economic Research, Conference on "Empirical Foundations of Household Behavior", Islamorada, FL, January 1995.

National Tax Association - Tax Institute of America, Eighty-eighth Annual Conference on Taxation, San Diego, CA, October 1995.

American Economic Association Annual Conference, San Francisco, CA, January 1996.

The Colorado Association of Corporate Counsel Forum, Denver, CO, June 1996.

Office of Tax Policy Research, The University of Michigan, Conference on "Does Atlas Shrug? The Economic Consequences of Taxing the Very Rich", Ann Arbor, MI, April 1997 and October 1997.

The World Bank and the Local Government Engineering Department, Government of Bangladesh, Seminar on the Bangladesh Municipal Finance Management Sector Study, Dhaka, Bangladesh, June 1997.

National Tax Association, Ninetieth Annual Conference on Taxation, Chicago, IL, November 1997.

American Economic Association Annual Conference, Chicago, IL, January 1998.

National Bureau of Economic Research, Summer Institute, Public Economics Workshop on Individual Taxation, Cambridge, MA, August 1998.

National Tax Association, Ninety-second Annual Conference on Taxation, Atlanta, GA, October 1999.

Southern Economic Association Annual Conference, New Orleans, LA, November 1999.

Economic Science Association Annual Conference, Tucson, AZ, September 2000.

Second Annual Conference on "The Economics of the Entertainment Industry", Cal State-Northridge, Northridge, CA, October 2000.

Southern Economic Association Annual Conference, Washington, D.C., November 2000.

National Tax Association, Ninety-third Annual Conference on Taxation, Santa Fe, NM, November 2000.

American Economic Association Annual Conference, New Orleans, LA, January 2001.

Public Choice Society and Economic Sciences Association Annual Meetings, New Orleans, LA, March 2001.

Andrew Young School of Policy Studies, International Studies Program, Georgia State University, "Public Finance in Developing Countries: A Conference in Honor of Richard Bird", Atlanta, GA, April 2001.

National Tax Association, Spring Symposium, Washington, D.C., May 2001.

Economic Science Association Annual Conference, Tucson, AZ, September 2001.

Association for Public Policy Analysis and Management, 23<sup>rd</sup> Annual Research Conference,

Washington, D.C., November 2001.

National Tax Association, Ninety-fourth Annual Conference on Taxation, Baltimore, MD, November 2001.

Southern Economic Association, 71<sup>st</sup> Annual Meeting, Tampa, FL, November 2001.

American Economic Association Annual Conference, Atlanta, GA, January 2002.

Public Choice Society and Economic Sciences Association Annual Meetings, March 2002.

Andrew Young School of Policy Studies, International Studies Program, Georgia State University, "Can Decentralization Help Rebuild Indonesia?", Atlanta, GA, May 2002.

National Tax Association, Ninety-fifth Annual Conference on Taxation, Orlando, FL, November 2002.

Southern Economic Association, 72<sup>nd</sup> Annual Meeting, New Orleans, LA, November 2002.

Urban Research Symposium, The World Bank, Washington, D.C., November 2002.

American Economic Association Annual Conference, Washington, D.C., January 2003.

Andrew Young School of Policy Studies, International Studies Program, Georgia State University, "Taxation of the Hard-to-tax: An International Perspective", Atlanta, GA, May 2003.

Southern Economic Association, 74<sup>th</sup> Annual Meeting, San Antonio, TX, November 2003

American Economic Association Annual Conference, San Diego, CA, January 2004.

Public Choice Society and Economic Sciences Association Annual Meetings, Baltimore, MD, March 2004.

Andrew Young School of Policy Studies, International Studies Program, Georgia State University, "The Challenge of Tax Reform in the 21<sup>st</sup> Century", Atlanta, GA, May 2004.

United States Internal Revenue Service Annual Research Conference, Washington, D.C., May 2004.

Western Economic Association Annual Meetings, Vancouver, CN, July 2004.

Chinese Economic Society Annual Conference, Atlanta, GA, July 2004.

Andrew Young School of Policy Studies, International Studies Program, Georgia State University, "Challenges in the Design of Fiscal Equalization and Intergovernmental Transfers", Atlanta, GA, September 2004.

Association for Public Policy Analysis and Management, 26<sup>th</sup> Annual Research Conference, Atlanta, GA, October 2004.

Economic Science Association Annual Meetings, Tucson, AZ, November 2004.

National Tax Association, Ninety-seventh Annual Conference on Taxation, Minneapolis, MN, November 2004.

Southern Economic Association, 74<sup>th</sup> Annual Meeting, New Orleans, LA, November 2004.

American Economic Association Annual Conference, Philadelphia, PA, January 2005.

Andrew Young School of Policy Studies, International Studies Program, Georgia State University, "Experimental Public Economics", Atlanta, GA, May 2005.

Andrew Young School of Policy Studies, International Studies Program, Georgia State University, "Designing Intergovernmental Transfers", Atlanta, GA, June 2005.

United States Internal Revenue Service Annual Research Conference, Washington, D.C., June 2005.

IAES Annual Conference, New York, NY, October 2005.

National Tax Association, Ninety-seventh Annual Conference on Taxation, Miami, FL, November 2005.

American Economic Association Annual Conference, Boston, MA, January 2006.

The James A. Baker III Institute for Public Policy, Rice University, "Is It Time for Fundamental Tax Reform?", Houston, TX, April 2006.

Andrew Young School of Policy Studies, Georgia Health Policy Center, Georgia State University, "Public Policies and Child-Well-Being", Atlanta, GA, May 2006.

Andrew Young School of Policy Studies, International Studies Program, Georgia State University, "Alternative Approaches to Taxing Individuals", Atlanta, GA, June 2006.

Andrew Young School of Policy Studies, International Studies Program, Georgia State University, "The Property Tax in the 21<sup>st</sup> Century", Atlanta, GA, October 2006.

Southern Economic Association, 76<sup>th</sup> Annual Meeting, Charleston, SC, November 2006.

National Tax Association, Ninety-eighth Annual Conference on Taxation, Boston, MA, November 2006.

American Economic Association Annual Conference, Chicago, IL, January 2007.

The World Bank, Commission on Growth and Development, "Urban Productivity and Spatial Inequalities", Washington, D.C., March 19, 2007.

The Urban Institute, The Tax Policy Center, Northwestern University, and The Lincoln Institute of Land Policy, Conference on "State and Local Finances - After the Storm, Is Smooth Sailing Ahead?", Washington, D.C., March 2007.

American Bar Association Section of Taxation, American College of Tax Counsel, American Institute of Certified Public Accountants, American Tax Policy Institute, and the Tax Executives Institute, "National Conference on the 'Tax Gap'", Washington, D.C., June 2007.

United States Internal Revenue Service Annual Research Conference, Washington, D.C., June 2007.

Andrew Young School of Policy Studies, Georgia State University, "Georgia's Aging Population", Atlanta, GA, September 2007.

Andrew Young School of Policy Studies, International Studies Program, Georgia State University, "Tax Compliance and Tax Evasion", Atlanta, GA, October 2006.

Office of Tax Policy Research, University of Michigan and National Tax Association, "Technology and Taxation", Washington, D.C., October 2007.

Southern Economic Association, 77<sup>th</sup> Annual Meeting, Washington, D.C., November 2007.

National Tax Association, Ninety-eighth Annual Conference on Taxation, Columbus, OH, November 2007.

American Economic Association Annual Conference, New Orleans, LA, January 2008.

United States Internal Revenue Service Annual Research Conference, Washington, D.C., June 2008.

United States Internal Revenue Service Compliance Workshop, Washington, D.C., September 2008.

"Mobility and Tax Policy: Do Yesterday's Taxes Fit Tomorrow's Economy?", University of Tennessee at Knoxville, Knoxville, TN, October 2008.

Conference on "Economic Health and Public Finance in Michigan", Michigan State University, East Lansing, MI, October 2008.

University of Heidelberg, Conference on "Beyond the Economics of Crime", Heidelberg, Germany, March 2009.

United Nations System Staff College, Conference on "Barcelona Forum on Decentralized Governance and Conflict Prevention", Barcelona, Spain, July 2009.

American Economic Association Annual Conference, Atlanta, GA, January 2010.

Florida State University, Conference on "States as Facilitators or Obstructionists of Local Governments", Tallahassee, FL, February 2010.

"The Lincoln Scholar Program", The Lincoln Institute, Boston, MA, May 2010.

National Tax Association Spring Symposium, Washington, D.C., May 2010.

Urban Institute-Brookings Institution Tax Policy Center and the Lincoln Institute of Land Policy Conference on "Effects of the Housing Crisis on State and Local Governments", Washington, D.C., May 2010.

New Zealand Economics Association Annual Meetings, Auckland, New Zealand, July 2010.

Workshop on "New Orleans Political Economy", Tulane University, New Orleans, LA, September 2010.

National Tax Association, 101<sup>st</sup> Annual Conference on Taxation, Chicago, IL, November 2010.

American Economic Association Annual Conference, Denver, CO, January 2011.

"The Lincoln Scholar Program", The Lincoln Institute, Boston, MA, May 2011.

The Urban Institute and the Internal Revenue Service, Conference on "New Perspectives on Tax Administration: An IRS-TPC Research Conference", Washington, D.C., June 2011.

67<sup>th</sup> Annual Congress of the International Institute of Public Finance (IIPF), Conference on "The Changing Role of the State", University of Michigan, Ann Arbor, MI, August 2011.

Tulane Tax Roundtable, Tulane Law School and the Murphy Institute for Political Economy, Tulane University, April 2012.

National Tax Association, 102<sup>nd</sup> Annual Conference on Taxation, New Orleans, LA, November 2011.

"The Lincoln Scholar Program", The Lincoln Institute, Boston, MA, May 2012.

CAF (Banco de Desarrollo de America Latina), International Conference on "The Size of the State, Taxation, and Public Finances in Latin America", Montevideo, Uruguay, July 2012.



“Taxation and Development: The Weakest Link”, A Conference in honor of Roy Bahl, Andrew Young School of Policy Studies, International Center for Public Policy, Georgia State University, Atlanta, GA, September 2012.

Institute for Austrian and International Tax Law and the Austrian Ministry of Finance, "Tax Governance – The Future Role of Tax Administrations in a Networking Society", University of Vienna, September 2012.

The Murphy Institute and the Department of Economics, Tulane University, Conference on “The Fiscal Trilemma”, New Orleans, LA October 2012.

Southern Economic Association, Annual Meeting, New Orleans, LA, November 2012.

National Tax Association, 103<sup>rd</sup> Annual Conference on Taxation, Providence, RI, November 2012.

Tulane Tax Roundtable, Tulane Law School and the Murphy Institute for Political Economy, Tulane University, April 2013.

“The Lincoln Scholar Program”, The Lincoln Institute, Boston, MA, May 2013.

Workshop, “Tax Compliance”, Simon Fraser University and the Canada Revenue Agency, Ottawa, Canada, May 2013.

Max Planck Institute for Tax Law and Public Finance, Conference on “Tax Compliance in Field and Laboratory Experiments”, Munich, Germany, November 2013.

National Tax Association, 104<sup>th</sup> Annual Conference on Taxation, Tampa, FL, November 2013.

American Economic Association Annual Conference, Philadelphia, PA, January 2014.

Center for Economic Behavior and Institutional Design (CEBID) Conference on “Taxation, Social Norms, and Compliance”, Nuremberg, Germany, March 2014.

Tulane Tax Roundtable, Tulane Law School and the Murphy Institute for Political Economy, Tulane University, April 2014.

19th Annual Midwest Regional Public Finance Conference, Wichita, KS, April 2014.

“The Lincoln Scholar Program”, The Lincoln Institute, Boston, MA, May 2014.

New Zealand Treasury, New Zealand Inland Revenue, and Victoria University, Conference on “21<sup>st</sup> Century Tax Administration”, Wellington, New Zealand, June 2014.

Workshop, “Tax Compliance”, New Zealand Treasury, New Zealand Inland Revenue, June 2014.

Office of Tax Policy Research and Oxford University Centre for Business Taxation, Conference on “Tax Systems”, Oxford, UK, October 2014.

The Murphy Institute and the Department of Economics, Tulane University, Conference on “Expanding the Frontiers of Behavioral Public Economics”, New Orleans, LA October 2014.

Southern Economic Association, Annual Meeting, Atlanta, GA, November 2014.

National Tax Association, 105<sup>th</sup> Annual Conference on Taxation, Santa Fe, NM, November 2014.

American Economic Association Annual Conference, Boston, MA, January 2015.

Tulane Tax Roundtable, Tulane Law School and the Murphy Institute for Political Economy, Tulane University, March 2015.

The Murphy Institute and the Department of Economics, Tulane University, Conference on “Reforming State and Local Tax Systems”, New Orleans, LA October 2015.

National Tax Association, 106<sup>th</sup> Annual Conference on Taxation, Boston, MA, November 2015.

Southern Economic Association, Annual Meeting, New Orleans, LA, November 2015.

American Economic Association Annual Conference, San Francisco, CA, January 2016.

Eastern Economic Association Annual Conference, Washington, D.C., February 2016.

Tulane Tax Roundtable, Tulane Law School and the Murphy Institute for Political Economy, Tulane University, March 2016.

Appalachian Research in Business Symposium, Richmond, KY, March 2016.

Southern Regional Science Association Annual Conference, Washington, D.C., March-April 2016.

Tax Administration Research Centre’s 4<sup>th</sup> Annual Workshop, University of Exeter, Exeter, United Kingdom, April 2016.

Workshop on “Willing to Pay? History, Experiments and Tax Compliance”, Robert Schuman Centre Workshop, European University Institute, Florence, Italy, May 2016.

International Congress on Political, Economic, and Social Studies (ICPESS) Conference on “The Shadow Economy”, Istanbul, Turkey, August 2016.

Southern Economic Association, 86<sup>th</sup> Annual Meeting, Washington, D.C., November 2016.  
Workshop on "Tax Compliance", Victoria University of Wellington and Inland Revenue, Wellington, New Zealand, December 2016.