

**HARVARD UNIVERSITY**

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**Office Contact Information:**

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**Undergraduate Studies:**

B.A. in Mathematics and Economics, Wellesley College, *summa cum laude*, 2003. Honors in Mathematics, thesis title: "*Stochastic Processes Occurring in the Theory of Markov Chains and their Applications*", Honors in Economics, thesis title: "*The Incidence of Corporate Tax in an Open Economy under Imperfect Competition*", Phi Beta Kappa, Sigma Xi, Omicron Delta Epsilon honor societies

**Graduate Studies:**

Harvard University, 2003 to present

Thesis Title: "*Essays in Taxation and International Relations*"

Expected Completion Date: June 2008

Thesis Committee and References:

Professor David Cutler (Primary Advisor)  
Harvard University  
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Professor Martin Feldstein  
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Professor Andrei Shleifer  
Harvard University  
Littauer Hall M-10  
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Professor Silvia Ardagna (Teaching Reference)  
Harvard University  
Littauer Hall 206  
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**Teaching and Research Fields:**

Primary fields: Public Economics, Economics of National Security

Research topics: Effects of taxation, tax evasion, entrepreneurship, economic sanctions

**Teaching Experience:**

2005-2007	Social Analysis 10 Principles of Economics, Harvard University, Teaching Fellow for Professor Gregory Mankiw, Professor Silvia Ardagna and Professor David Johnson
2000-2002	MATH 101 Reasoning with Data Elementary Applied Statistics, MATH 115 Calculus I, MATH 116 Calculus II, MATH 120 Calculus IIA, MATH 205 Multivariable Calculus, Wellesley College, Teaching Assistant, various professors
2000-2002	ECON 101 Principles of Microeconomics and ECON 102 Principles of Macroeconomics, Wellesley College, Tutor, various professors
2000-2001	ITAS 101-102 Elementary Italian, Wellesley College, Tutor, Professor Flavia Laviosa

### **Teaching Awards and Certifications:**

2007	Certificate of Distinction in Teaching, Harvard University
2000	Tutor Certification, College Reading and Learning Association

### **Research Experience and Other Employment:**

Summer 2005	Harvard University, Research Assistant for Professor David Cutler
2002-2003	Wellesley College, Research Assistant for Professor Silvia Ardagna
Summer 2002	Wellesley College, Research Assistant for Professor Courtney Coile

### **Professional Activities**

#### Conference presentations:

July 2007	NBER Summer Institute
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#### Affiliations:

National Bureau of Economics Research

### **Honors, Scholarships, and Fellowships:**

2005 to present	Starr National Security Fellowship
2003-2005	Rita Ricardo-Campbell Fellowship in Economics
2003-2004	Horton-Hallowell Fellowship

### **Research Papers:**

#### *“Income Taxation and Self-Employment: The Impact of Progressivity in Countries with Tax Evasion”* (Job Market Paper)

Recently several developing and transitional countries changed their personal income tax from fairly progressive to flat in an effort to improve efficiency. But how do taxes affect incentives when people can sometimes tax evade and pay bribes? In this paper, I address this question by focusing on the effects of personal income tax progressivity on the decision to become self-employed. I develop a theoretical model of tax evading self-employed individuals who pay bribes to tax authorities. The model predicts that progressivity affects the decision to become self-employed even if people tax evade. I then test this prediction empirically using three sources of data. First, I use Russian longitudinal data and estimate the effects of progressivity on the individual decision to become self-employed. Second, I construct a data set of personal income tax schedules for 76 countries over 12 years and estimate the effects of progressivity on the number of micro enterprises at the aggregate level. Third, I use Living Standards Measurement Surveys from 8 developing countries to estimate how much people are evading and the effect of progressivity on the amount that is not evaded. I find that increases in progressivity decrease the probability of choosing self-employment and decrease the number of micro enterprises. I also find that in countries with high tax evasion and frequent bribes, self-employment is less responsive to taxes than in the U.S.

#### *“Rethinking Economic Sanction Success: Sanctions as Deterrents”*

Economic sanctions are one of the most common foreign policy tools. Despite their widespread use, there is little empirical evidence and much debate about how sanctions affect countries’ behavior. In this study, I investigate whether sanctions affect future military behavior. I look at the effects of sanctioning a country involved in a militarized dispute on the probability that the sanctioned country or any other country involved in the dispute will be involved in a militarized dispute in the future. I also look at the effects of the sanction on the probability that countries similar to the ones in the sanctioned dispute will participate in another dispute in the future. I use the Correlates of War data on militarized interstate disputes and Hufbauer et al.’s data on economic sanctions. I find that countries involved in a dispute and countries similar to the ones involved in the dispute are less likely to participate in another dispute in the future if one of the countries involved in the original dispute was sanctioned.

#### *“Financial Sector Quality and Tax Revenue: Panel Evidence”*

In this study, I explore the relationship between the quality of the financial system and the amount of tax revenue the government can collect from its taxpayers. I argue that in countries with high quality financial sectors, more people use financial intermediaries for transactions, making hiding income more difficult. I test this view by using panel data from 71 countries and 14 years. I construct a financial indicator that encompasses measures of banking, stock market, institutions, monetary policy and insurance markets quality. I find that an increase in the quality of financial intermediaries increases total tax revenue, income tax revenue and international trade tax revenue as shares of GDP. I also find that the quality of the financial sector doesn’t affect the revenue collected from sales, property or gift taxes.