Jon M. Bakija

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Williams College
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EDUCATION

Ph.D. Economics, University of Michigan, Ann Arbor, MI. 2000.
M.A. Economics, University of Michigan, Ann Arbor, MI. 1995.
Non-degree part-time coursework in economics and mathematics, George Washington and American Universities, Washington, DC. 1991-1992.
B.A. Government, Wesleyan University, Middletown, CT. 1990.
honors: Phi Beta Kappa

FIELDS

Public Economics, Taxation, Applied Econometrics, Labor Economics

PROFESSIONAL EXPERIENCE

Williams College. Williamstown, MA.
Chair of the Political Economy Program (July 2015 – June 2018)
Professor of Economics (July 2011 – present)
Associate Professor of Economics with tenure (July 2005 –June 2010)
Assistant Professor of Economics (Fall 1999 – July 2005)
Taught courses including public economics, public economics for developing and transitional economies, public economics senior research seminar, political economy of public policy issues, economic liberalism and its critics, tax policy for emerging markets, introductory economics, and principles of macroeconomics.

The Urban Institute, Washington DC
Consultant, 2005-present. Developed federal and state tax modules for Dynasim and MINT policy micro-simulation models, and the state tax module for the Urban-Brookings Tax Policy Center Microsimulation Model. Regular maintenance and updating of these modules.

Cornell Law School. Ithaca, NY.
Visiting Associate Professor of Law (2007-2008)
Taught courses in tax policy and federal income taxation

President's Advisory Panel on Federal Tax Reform, Washington DC
Staff economist, summer 2005. Participated in the development of two proposals for fundamental reform of the U.S. tax system. Played a major role in the designing a simple unified credit to replace the personal exemption, standard deduction, child credit, and earned income credit.

Congressional Budget Office, Washington DC
Visiting Associate Analyst, 2003-2004

The Brookings Institution, Washington DC
Model-Okun Visiting Fellow in Economic Studies, 2002-2003

Office of Tax Policy Research, University of Michigan Business School. Ann Arbor, MI. Graduate Student Research Assistant, (1994-98). Conducted empirical research on the economics of taxation with Joel Slemrod, Director. Co-authored first edition of a book on tax reform.

University of Michigan, Department of Economics. Writing Instructor for undergraduate senior seminar for honors economics majors; graduate student instructor, introductory macroeconomics.

The Urban Institute. Washington, DC. Research Associate (1993). Research Assistant (1990-92). Conducted research on a wide variety of public policy issues, including Social Security, taxation, health care, poverty, disability, and the Federal budget, with Eugene Steuerle, Senior Fellow. Co-authored a book on Social Security reform.

SCHOLARSHIP

Books

How Big Should Our Government Be? with Lane Kenworthy, Peter Lindert, and Lane Kenworthy. Berkeley: University of California Press. June 2016.

Taxing Ourselves: A Citizen's Guide to the Great Debate over Tax Reform. with Joel Slemrod. Cambridge, MA: MIT Press, 1996. 2nd edition published 2000; Japanese translation published 2003; 3rd edition published 2004; 4th edition published 2008; 5th edition forthcoming May 2017.

Retooling Social Security for the 21st Century, with Eugene Steuerle. Washington DC: The Urban Institute Press, 1994.

Research papers

"Documentation for a Comprehensive Historical U.S. Federal and State Income Tax Calculator Program: 2016 Edition." Williams College working paper. September, 2016.

"Documentation for a Federal and State Inheritance and Estate Tax Calculator: 2016 Edition." Williams College working paper. August, 2016.

"Effects of the Level and Structure of Taxes on Long-Run Economic Growth: What Can We Learn from Panel Time-Series Techniques?" (with Tarun Narasimhan). 2015.

"Evidence on the Responsiveness of Export-Related VAT Evasion to VAT Rates in the EU." with Ivan Badinski , 2014.

"Capital Gains Taxes and Realizations: Evidence from a Long Panel of State-Level Data"(with William Gentry.) First draft: January 2013; current draft: June 2014.

"Tax Policy and Philanthropy: A Primer on the Empirical Evidence for the U.S. and its Implications." *Social Research*, Vol. 80 No. 2 (Summer 2013). Web appendix available here.

"Jobs and Income Growth of Top Earners and the Causes of Changing Income Inequality: Evidence from U.S. Tax Return Data." (with Adam Cole and Bradley Heim), First draft: March 2009; current draft: January 2012. Read press articles citing this paper: Washington Post 6/18/2011; Philadelphia Inquirer 8/14/2011; Washington Post Wonkblog 10/11/2011; New York Times Economix Blog 10/17/2011; New York Times 10/29/2011; David Brooks, New York Times 10/31/2011; Gannett Newspapers 11/11/2011; New York Review of Books Blog 11/16/2011, The Economist 1/21/2012, Washington Post 1/30/2012.

"How Does Charitable Giving Respond to Incentives and Income? New Estimates from Panel Data." (with Bradley Heim). *National Tax Journal*, 2011, Vol. 64, No. 2, Part 2, pp. 615-650. Web appendix is available here. A substantially different, preliminary version was released under a slightly different title as NBER working paper No. 14237, available here. Read press articles citing this paper: Chronicle of Philanthropy 10/2/2011 Part 1, Part 2.

"Documentation for a Comprehensive Historical U.S. Federal and State Income Tax Calculator Program." Williams College working paper. First draft: 2004; current draft: August 2009.

"Documentation for a Federal and State Inheritance and Estate Tax Calculator." Williams College working paper. First draft: 2003; current draft: 2008.

"Modeling Income in the Near Term 5." 2007. (with Karen E. Smith, Melissa Favreault, Caroline E. Ratcliffe, Barbara A. Butrica, and Eric J. Toder). Urban Institute Project Report.

"New Evidence on the Effects of Taxes on Charitable Bequests." (with William Gale and Joel Slemrod), working paper, 2005.

"Do the Rich Flee from High State Taxes? Evidence from Federal Estate Tax Returns." (with Joel Slemrod). NBER Working Paper No. 10645, July 2004. (Revise/resubmit invited at Journal of Public Economics.) Read press articles citing this paper: Washington Post 7/3/2005.

"Timing vs. Long-run Charitable Giving Behavior: Reconciling Divergent Approaches and Estimates." (with Rob McClelland). Williams college, working paper, 2004.

"Effects of Estate Tax Reform on Charitable Giving." (with William Gale). *Tax Notes.* June 23, 2003, p. 1841. (also published as Urban Brookings Tax Policy Center *Issues and Options* Paper No. 6, July 2003).

"Charitable Bequests and Taxes on Inheritances and Estates: Aggregate Evidence from across States and Time." (with William Gale and Joel Slemrod), *American Economic Review*, May 2003.

"Growing Inequality and Decreased Tax Progressivity." (with Joel Slemrod) in Kevin Hassett and R. Glenn Hubbard, eds., *Inequality and Tax Policy*, American Enterprise Institute Press, 2001. (earlier version available as: "Does Growing Inequality Reduce Tax Progressivity? Should It?" NBER Working Paper No. 7576, March 2000.)

"Distinguishing Transitory and Permanent Price Elasticities of Charitable Giving with Pre-Announced Changes in Tax Law." Williams College. 2000. (Revise and resubmit requested at *Journal of Public Economics*)

"The Effect of Taxes on Portfolio Choice: Evidence from Panel Data Spanning the Tax Reform Act of 1986." Williams College, 2000. (Revise and resubmit requested at *National Tax Journal*).

"An Overview of the U.S. Tax System." (with Joel Slemrod) in W. Bartley Hildreth and James A. Richardson, eds. *Handbook on Taxation*. New York: Marcel Dekker, Inc., 2000.

"Retooling Social Security for the 21st Century." *(with Eugene Steuerle) Social Security Bulletin*, Vol. 60, No. 2, 1997.

"How Social Security Redistributes Income." (with Eugene Steuerle) in Richard Thau and Jay Heflin, eds. *Generations Apart*. Amherst, NY: Prometheus Press, 1997.

"Social Security Disability Insurance: Fiscal Imbalance and Lifetime Value." (with Eugene Steuerle) Urban Institute Project Report. Washington, DC: The Urban Institute, 1993.

Individual Income Taxation Since 1948. (with Eugene Steuerle) *National Tax Journal*, Vol. XLIV, No. 4, Part 2, 1991.

Work in progress

"Evidence on the Behavioral Response to the Divergence in Estate Tax Rates across States after 2001," with Brian Raub. Slides from presentation at 2013 National Tax Association meetings are available here.

"Evidence on the Economic Effects of Big Government and Progressive Taxes" a chapter for the book *The Myth of Big Government*, edited by Lane Kenworthy and Jeff Madrick, University of California Press.

"The Effects of Taxes on Charitable Bequests: Evidence from a Century of Federal Estate Tax Returns," with Brian Raub.

Papers written for teaching purposes

"Social Welfare, Income Inequality, and Tax Progressivity: A Primer on Modern Economic Theory and Evidence." October 2013.

"Why is Insurance Good? An Example." October 2013.

"A Non-Technical Introduction to Regression." August 2013

"Social Welfare, Redistribution, and the Tradeoff between Efficiency and Equity, with Developing Country Applications." (First draft: August 2012. This version: September 2013).

"Tax Rates and Labor Supply in OECD Countries." March 2011.

"The Taxable Income Elasticity and the Implications of Tax Evasion for Deadweight Loss." April 2011.

PRESENTATIONS OF RESEARCH AND DISCUSSANT SERVICE AT SEMINARS AND CONFERENCES

2016: University of Michigan M-TAXI Conference, Economic Policy Institute, American Economic Association Meetings (discussant)
2015: Wesleyan University Hogendorn Lecture, National Tax Association Annual Conference
2014: Harvard Law School, American Economic Association Meetings (discussant), Trans-Atlantic Public Economics Conference, Convention on Promoting Meaningful Reform in Philanthropy at Boston College Law School, National Tax Association Annual Conference (discussant)
2013: American Economic Association Meetings; Williams College Economics Department Seminar; Urban Institute conference on "The Charitable Deduction: A View from the Other Side of the Cliff;" National Tax Association Annual Conference.
2012: UC Davis School of Management Finance and Accounting Seminar; NYU School of Law Colloquium on Tax Policy and Public Finance; "Rediscovering Government" conference at New School for Social Research, Conference on "Giving: Caring for the Needs of Strangers" at the New School for Social Research.
2011: Urban-Brookings Tax Policy Center; American Economic Association Meetings (discussant); National Tax Association Meetings (discussant)
2010: National Tax Association Meetings; NBER Behavioral Response to Taxation Meeting
2009: American Economics Association Meetings; Tax Policy Analysis Using Large Panel Data Sets of Tax Returns: An International Workshop (Ann Arbor, MI); William College Economics Department.
2008: NBER Conference on Tax Expenditures, Conference on Empirical Legal Studies, Williams College Economics Department, National Tax Association Meetings (discussant)
2007: American Economic Association Meetings, Williams College Economics Department, Williams College Oakley Center Lunch, Cornell Law School, National Bureau of Economic Research pre-conference on Tax Expenditures, Conference on Empirical Legal Studies (discussant)
2006: National Tax Association Meetings
2005: American Economic Association meetings, Colby College Economics Department Seminar
2004: University of New Hampshire Economics Department Seminar, University of Michigan Public Finance Seminar
2003: American Economic Association meetings (discussant), Wesleyan University Economics Department Seminar, College of William and Mary Economics Department Seminar
2002: Harvard / MIT joint Public Economics Seminar, Williams College Economics Department Seminar, Brookings Institution Economic Studies Work in Progress Seminar, University of

Virginia Public Economics Seminar, University of California – Berkeley Public Economics Seminar.
2001: American Economic Association meetings (discussant), National Bureau of Economic Research Summer Institute
2000: Williams College Economics Department Seminar
1999: U. of Michigan, U. of Kentucky, Williams College, Binghamton U., U. of Tennessee, Congressional Budget Office, U.S. Dept. of Treasury Office of Tax Analysis, World Bank, American Enterprise Institute, Urban Institute.

SERVICE

2016-2017:
- Chair of Political Economy Program at Williams College
- Williams Curricular Planning Committee
- Williams Economic Department Website Coordinator

2015-2016:
- Chair of Political Economy Program at Williams College
- Williams Curricular Planning Committee
- Williams Committee on Admissions and Financial Aid
- Williams Ad Hoc Committee on Intellectual Property Policy
- Economics Department Curriculum Committee

2014-2015:
- Member of the Board of Directors, National Tax Associaton

2013-2014:
- Member of the Board of Directors, National Tax Associaton
- Chair of Williams Calendar and Schedule Committee. Managed the process of scheduling classes, and continued to improve the process of ensuring that classes are sufficiently spread out across the possible class hours. Developed a proposal for two new time slots for classes, intended to relieve congestion in the other time slots, which was accepted at the April faculty meeting.
- Economics department, Director of Research. Coordinated honors program and advised all economics senior thesis writers, organized departmental seminars and Class of 1960 Scholars outside speaker series, coordinated summer research assistants, and wrote and distributed weekly economics department newsletter.

2012-2013:
- Member of the Board of Directors, National Tax Associaton
- Chair of Williams Calendar and Schedule Committee. Managed the process of scheduling classes.
- Economics department Director of Research. (See 2013-2014 for description).

2011-2012:
- Member of the Board of Directors, National Tax Associaton
- Chair of Williams Calendar and Schedule Committee, fall semester. Managed the process of scheduling classes. Developed a new pilot system of class scheduling guidelines to ensure

that each department spreads its classes out across the possible class hours sufficiently to avoid severe congestion at the most popular hours. Developed a computer program written in Stata that automates the process of analyzing departmental class schedule proposals and determines the distribution of classes across time slots for the school as a whole, enabling the Calendar and Schedule Committee to have timely information to determine where critical congestion problems are in the proposed schedule and correct them. Developed an Excel spreadsheet that departments must use to submit their class schedules, which reports whether the department's proposal is meeting the scheduling guidelines as the department constructs it.

- Economics department technology coordinator, fall semester

2010-2011:

- Program Co-Chair, 104th National Tax Association Annual Conference on Taxation, New Orleans, Louisiana
- Chair of Williams College Calendar and Scheduling Committee
- Economics department technology coordinator

2009-2010

- Chair of Williams College Calendar and Schedule Committee
- Economics department technology coordinator. Developed a new web site for the economics department.

2008-2009:

- Member of the *Ad hoc* committee on faculty housing policies
- Economics department technology coordinator

2005-2006:

- Honorary Degrees committee
- Economics department, Director of Research. Organized three departmental seminar series and ran the senior honors program.
- Economics department curriculum committee. Helped develop a proposal to re-design the economics major. This included fundamental changes to the senior seminar in economics, the econometrics requirement, and the honors program.
- Gave talk on Social Security reform to Williams College alumni association in Washington DC.

2004-2005:

- Honorary Degrees committee
- Department of Economics study abroad coordinator
- Economics department curriculum committee
- Political Economy program advisory committee
- Moderated public debate on Social Security reform between Peter Orszag and Laurence Kotlikoff at Williams College.
- Gave talk on Social Security reform for parent's weekend at Williams College.

2003-2004:

- Economics department graduate advisor. Consulted with students regarding graduate school plans and employment opportunities. Built a web page with links to resources for students interested in jobs related to public policy.
- Honorary Degrees Committee. Attended meetings to discuss potential speakers and honorees for commencement and other similar occasions, contributed to list of suggested speakers/honorees.

2002-2003:
- Economics Department, Economics 120 Coordinator. Developed new course structure, consulted with macro faculty on curriculum, shared materials with subsequent instructors.
- Economics Department Curriculum Committee. Contributed to report on departmental response to curricular innovation initiative.

2001-2002:
- Economics Department, Director of Research (see description above).
- Economics Department, Economics 101 Coordinator. Re-designed the course syllabus and reading list, provided assistance to other instructors of Economics 101 during both semesters.
- Economics Department Curriculum Committee. Participated in all committee meetings and helped draft a proposal to overhaul the Economics curriculum, including changing introductory economics from a one-course to a two-course sequence. The proposal was adopted almost in its entirety.
- Center for Development Economics Admissions Interviewer (June 2001). Traveled to Uganda, Kenya, and Tanzania for two weeks. Interviewed 30 applicants to the Center for Development Economics master's program, promoted the program to supervisors and government officials responsible for training funds, met with groups of alumni, and gathered opinions and suggestions on how well the CDE curriculum meets the needs of graduates in their subsequent careers in government service.

AWARDS, GRANTS, AND CONTRACTS

Contracts with the Urban Institute for work on state tax modules of various Urban Institute microsimulation models including DYNASIM, MINT, and the Tax Policy Center tax model. 2013-2017, 2011, 2010, 2008, 2005.

Contract with Urban Institute's Tax Policy and Charities project, funded in part by the Bill & Melinda Gates Foundation, the Charles Stewart Mott Foundation, the Wasie Foundation, the Rasmuson Foundation, and other donors, for empirical research on the effects of tax policy on philanthropy. 2012-2017.

Grant form American Council for Capital Formation's Center for Policy Research, 2012-21013, for work on "Capital Gains Taxes and Realizations: Evidence from a Long Panel of State-Level Data"

National Tax Journal Referee-of-the-Year Award, 2010

Model-Okun Early Career Fellowship in Economic Studies at the Brookings Institution, 2002-2003.

Summer research grant, Williams College Henry George fund, 2002.

Summer research grant, Williams Project on the Economics of Higher Education, 2000.

Office of Tax Policy Research research assistantship, 1995-1998.

Retooling Social Security for the 21st Century selected as an "Outstanding Academic Book of 1994" by *Choice* (an academic library journal).

Grants from the Bradley Foundation and the American Association of Retired Persons for the study of Social Security, 1992-93.

Phi Beta Kappa, Wesleyan University, 1990.

MEMBERSHIPS

American Economics Association, National Tax Association

REFEREE REPORTS AND REVIEWS OF MANUSCRIPTS

2016: American Economic Review, American Economic Journal: Economic Policy, Journal of Empirical Legal Studies, Journal of Public Economics, Review of Economics and Statistics, Journal of the Association of Environmental and Resource Economists, World Development
2015: Journal of Human Resources, Health Affairs, Quarterly Journal of Economics, Pew Charitable Trusts, American Economic Review, Public Finance Review, Oxford University Press,
2014: National Tax Journal, American Economic Journal: Economic Policy, Economic Journal, Fiscal Studies, Economic Inquiry, Labour
2013: Quarterly Journal of Economics, Journal of Public Economics, National Tax Journal, International Tax and Public Finance, B.E. Journal of Economic Analysis and Policy, Journal of Policy Analysis and Management, Oxford University Press.
2012: Quarterly Journal of Economics, International Tax and Public Finance, Journal of Public Economics (twice), Smith Richardson Foundation, Social Sciences and Humanities Research Council of Canada, Finanzarchiv, Public Budgeting and Finance, National Tax Journal, Nonprofit and Voluntary Sector Quarterly, Journal of Institutional and Theoretical Economics.
2011: American Economic Journal: Economic Policy, American Economic Review, Journal of Public Economics (twice), Quarterly Journal of Economics, Journal of Comparative Economics, National Science Foundation (twice)
2010: American Economic Review, National Tax Journal, Journal of Public Economics, Quarterly Journal of Economics (twice), International Tax and Public Finance, Journal of the European Economic Association, Congressional Budget Office
2009: National Tax Journal (3 times), American Economic Journal: Economic Policy, Public Finance Review, Review of Economics and Statistics, Governance, National Science Foundation, Journal of Public Economics.
2008: Oxford University Press, Journal of Regional Science, Economic Inquiry, Journal of Public Economics, Journal of Empirical Legal Studies, American Economic Journal: Economic Policy, Social Security Bulletin.
2007: Smith Richardson Foundation, National Tax Journal, Journal of Economic Education, Contemporary Economic Policy, Public Finance Review

2006: Quarterly Journal of Economics, American Economic Review, International Tax and Public Finance, National Tax Journal, Worth Publishers, Public Finance Review
2005: Journal of Public Economics, Journal of Population Economics, National Tax Journal, Journal of Income Distribution
2004: National Tax Journal, Journal of Income Distribution
2003: Journal of Public Economics, Economic Inquiry, Economic Modeling, National Tax Journal, Robert Wood Johnson Foundation, Urban Institute Press
2002: National Tax Journal
2000: Journal of Human Resources, National Tax Journal, Journal of Economic Behavior and Organization, Westview Press
1999: Journal of Public Economics, National Tax Journal
1998: National Tax Journal, Cambridge University Press

THESIS ADVISING

Primary advisor for: Chris Bruno, John Phillips, Aban Haq, Olga Kondratjeva, Dan Kenefick, Dan Marcet, Asad Liaqat, Daniel Chachu, Fiona Wilkes, Colin Killick, Tejesh Pradhan, Tarun Narasimhan, Brian McGrail. Second reader for: Micah Halsey, Hai Nguyen, Rebecca Hermes, Rob Buesing, Michael Navarrete