

JAKOB BROUNSTEIN

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EDUCATION

PhD in Economics , UC Berkeley	Expected 2023
Primary field: Public economics	
Secondary field: Labor economics	
Bachelor of Arts , Columbia University	2017
Bachelor of Arts , L'Institut d'Etudes Politiques de Paris (Sciences Po)	2016

JOB MARKET PAPER

Can countries unilaterally mitigate tax haven usage? Evidence from Ecuadorian transaction tax data

I study an effort by the Ecuadorian government to mitigate offshore tax avoidance through the imposition of an outflows tax. First, I find that the outflows tax led to a sharp decrease in dividend payments to tax havens. I document a decrease by 66% in dividend payments sent to tax havens relative to non-havens following an increase in the relative cost of transacting with tax havens by 5%. This drop is consistent with a net-of-tax elasticity of dividend payments abroad of 15. I find that exposed firms decreased overall dividend payments to all shareholders by 50% and increased retained earnings in the short run by 600%. This response was largely unaccompanied by any change in post-tax reinvestment behavior. Using administrative data on shareholder-company linkages to identify individuals highly connected to tax havens, I find that these individuals increased their domestic income reporting by 40% and paid 55% more in personal income taxes per year. This response was mainly driven by domestic capital income flows and independent labor income and not through repatriation behavior or wage labor income. These results suggest the substantial scope for countries to act unilaterally in mitigating tax haven use and increasing tax collections.

WORKING PAPERS

[Estate tax avoidance and private benefit through charitable giving](#)

[The fiscalty of housing the homeless: Evidence from housing programs in Los Angeles](#) (with John Wieselthier)

[The Pink Tax: Why do women pay more?](#) (with Kayleigh Barnes, as Job Market Paper)

[Public investment in the arts and cultural agglomeration: Evidence from the New Deal](#)

PUBLICATIONS

“What Happens When you Give Money to Panhandlers? The Case of Downtown Manhattan”. Dordick G., O’Flaherty B., Brounstein J., Sinha, S., Yoo J.. *Journal of Urban Economics* 108. p. 107-123. 2018.

“Good Panhandling and Bad: How to Encourage the Good and Discourage the Bad”. Dordick G., O’Flaherty B., Brounstein J., Sinha, S.. *European Journal of Homelessness* 12:1. p. 87-112. 2018.

RESEARCH/PROFESSIONAL EXPERIENCE

Research Assistant to Prof. Gabriel Zucman, UC Berkeley	August 2018-Present
Research Assistant to Anne Brockmeyer, World Bank Group (Ecuador mission)	June 2018-June 2020
Tax Consult, International Monetary Fund (Moldova mission)	January-March 2020

PRESENTATIONS AND SEMINARS

National Tax Association 115th Annual Conference	November 2022
United Nations University Workshop on Illicit Financial Flows	October 2022, August 2021
UC Berkeley Public Finance Seminar	October 2022, October 2021, April 2021
Servicio de Rentas Internas (Ecuadorian tax authorities)	September 2022, October 2021, June 2019
Indiana University O'Neill School of Public and Environmental Affairs	November 2021
National Endowment for the Arts, Research Division	May 2021
UC Berkeley Economic History Seminar	May 2021, May 2020

TEACHING, TUTORING, AND MENTORING EXPERIENCE

Global Inequality and Growth (Econ 133), <i>as teaching assistant</i>	Spring 2022
Introduction to Econometrics (Econ 141), <i>as teaching assistant</i>	Fall 2020
Economic Analysis–Micro (Econ 100), <i>as tutor</i>	Fall 2018 - Spring 2019
UC Berkeley Undergraduate Mentorship Program, <i>as graduate student mentor</i>	Summer 2019 - Fall 2020

JOURNAL REFEREE EXPERIENCE

Journal of Public Economics, City and Community

SELECTED FELLOWSHIPS, GRANTS, AND AWARDS

2022:

Center for Effective Global Action Development Economics Challenge Award
UC Berkeley Department of Economics Summer Grant

2021:

United Nations University Illicit Financial Flows Research Grant
Center for Effective Global Action Development Economics Challenge Award
Burch Center Grant in Public Finance
UC Berkeley Department of Economics Summer Grant

2020:

Berkeley Economists for Equity Research Grant
Departmental Grant for Gender-related Research

2019:

Center for Effective Global Action Development Economics Challenge Award
Institute of International Studies Summer Research Grant
National Endowment for the Arts: Art Works Grant
National Science Foundation Graduate Research Fellowship, Honorable Mention

Robert D. Burch Center for Tax Policy and Public Finance Grant

2018:

All-UC Group in Economic History Exploratory Travel and Data Grant

Exploratory Research Grant from Emmanuel Saez: National Endowment for the Arts Grant Cost-share

Exploratory Research Grant from Gabriel Zucman: National Endowment for the Arts Grant Cost-share

Robert D. Burch Center for Tax Policy and Public Finance Grant: National Endowment for the Arts Grant

2017:

Economics Department Fellowship, U.C. Berkeley

REFERENCES

Gabriel Zucman, UC Berkeley (Primary advisor)

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Emmanuel Saez, UC Berkeley (Secondary advisor)

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Alan Auerbach, UC Berkeley (Secondary advisor)

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