Darapheak Tin

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EDUCATION Australian National University

Canberra, Australia 2019 - 2025 (expected)

DISSERTATION: "Topics in Optimal Design of Taxes and Child Benefits"

M.A. - Economics 2015 - 2017

University of Toronto

Ph.D. - Economics

Toronto, Canada

B.B.A. - Economics Specialist

2009 - 2013

RESEARCH FIELDS

Labor Economics, Macroeconomics, and Public Finance

Secondary: Computational Economics

Job Market Paper

"On the Joint Optimal Design of Taxes and Child Benefits"

Means-tested child benefit and progressive tax systems aim to support low-income families, but they often create high, non-linear effective marginal tax rates (EMTRs). This paper explores the joint optimization of these systems using a dynamic general equilibrium model of overlapping generations, calibrated to Australia (2012-2018). The model incorporates household heterogeneity in family structure, age and number of children, female human capital, and uninsurable earnings risks. I find that a standalone optimal tax reform would reduce tax progressivity, encouraging labor supply primarily among highly-educated women; however, it also increases tax liabilities for low-income parents, thereby undermining the objectives of child benefit programs. A jointly optimized system combines low tax progressivity with a universal lump-sum child benefit at 30% of median income (around AUD 18,000 in 2018), partly to compensate vulnerable parents for the added tax liabilities. This substantially improves overall and parental welfare, though non-parent households bear notable losses. A moderately reduced benefit, while not optimal, yields welfare gains for parents at a lower cost to non-parents. These findings highlight the importance of coordinating tax and child benefit policies to effectively support vulnerable parents while cautioning against equity losses for non-parents when policies are optimized solely for overall welfare.

Working Papers

"Child-Related Transfers, Means Testing and Welfare"

(with Chung Tran)

Status: Under Review (IER)

(Article, Slides)

2023

2024

Should child-related transfers be means-tested or universal? Previous studies focus primarily on the U.S. policy settings, and less is known about other designs. We revisit the question from the Australian policy context. We show that means testing exerts significant adverse effects on work incentives and human capital development among married mothers. A structural reform that replaces the status quo means-tested system with a universal system improves female labor supply, output, and overall long-run welfare. However, the universal system increases tax burden by 4 percentage points and negatively impacts single mothers—the intended beneficiaries—by reducing their lifetime after-tax earnings and consumption. Hence, failing to curtail the fiscal costs, the universal system could harm the group it aims to help.

"Sustained Growth and Income Dynamics in Australia"

(with Chung Tran and Nabeeh Zakariyya)

Status: Ongoing

What do we know about income growth in Australia? How are incomes distributed, and how do earners move within the income distribution? What does this tell us about income inequality and income mobility over time and over the life cycle, and for different demographic groups? This research addresses these questions through the lenses of Australian administrative data (ALIFE and PLIDA) and household survey data (HILDA).

Publication

"Lifecycle Earnings Risk and Insurance: New Evidence from Australia"

(with Chung Tran)

Economic Record, 99(325): 141-174, 2023

(Article, Slides)

2023

This paper studies the nature of earnings dynamics using Australian household survey data. Our results indicate that the distribution of earnings shocks displays negative skewness and excess kurtosis, deviating from the conventional linearity and normality assumptions. Family and government insurance plays distinct roles in reducing exposure to earnings risk. Government insurance embedded in the targeted transfer system is important in mitigating the dispersion of shocks, whereas family insurance via market activities is dominant in reducing the magnitude and likelihood of extreme and rare shocks. The size and persistence of earnings risk as well as the insurance role of family and government vary across gender, marital and parental status. Accounting for these non-Gaussian and non-linearity features is thus important for policy design and evaluation.

Research Grant: This research was supported by the Australian Research Council. (Grant: DP210102784 to Chung Tran)

TEACHING EXPERIENCE

Associate Lecturer, Australian National University

2022 - 2023

Economic Policy Issues (undergraduate and graduate)

Mathematical Techniques for Economic Analysis (graduate)

Public Sector Economics (undergraduate)

Teaching Assistant, Australian National University

2017 - 2021, 2024

Microeconomics 1 (undergraduate)

Macroeconomics 1 (undergraduate)

Economics 1 (undergraduate, honours track)

Macroeconomics 2 (undergraduate)

International Economics (undergraduate and graduate)

Public Choice and Politics (undergraduate)

Average score in teacher evaluations: 4.5/5

(Student Survey Results)

RESEARCH POSITION

Core member, Macro Public Finance Lab, Australian National University 2023 - Present

Presentations

2025 (scheduled)

American Economic Association (AEA) Annual Meeting (poster)

2024

Joint Workshop by Australasian Macroeconomics Society (WAMS) and Laboratory for Aggregate Economics and Finance (LAEF) (scheduled)

Labour Econometrics Workshop (LEW)

Australian Conference of Economists (ACE)

Society for Computational Economics 30th International Conference

on Computing in Economics and Finance (CEF)

Macroeconomics Seminar Series 2024 (Australian National University)

2023

37th PhD Conference in Economics and Business (University of Melbourne) 17th Western Economic Association International (WEAI) Conference

2022

21st Society for the Advancement of Economic Theory (SAET) Conference

31st Australian Labour Market Research (ALMR) Workshop

PhD Workshop (Australian National University)

Tax and Transfer Policy Institute (TTPI) Seminar Series

(Crawford School of Public Policy, Australian National University)

Macroeconomics Seminar Series 2024 (Australian National University)

2021

Workshop of the Australasian Macroeconomics Society (WAMS)

ALife Conference (Crawford School of Public Policy, Australian National University)

PhD Workshop (Australian National University)

Software Primary: Fortran, Stata

> Secondary: MATLAB (+Dynare), Python, R

Languages Native: Cambodian/Khmer

> Fluent: English (IELTS 8.5) Work-in-progress: Japanese, Turkish

AWARDS

Higher Degree Research Scholarships & Scholarships (Australian National University)

2019 - 2023

Fourth-Year Honours List for Excellence in Academic Achievement 2013

(University of Toronto)

First Prize for Excellence in Academic Achievement 2009

(Royal University of Phnom Penh)

Admission Scholarships 2009

(Royal University of Phnom Penh)

Professional EXPERIENCE/

Services

External Reviewer

Green Ideals: Exploring Sustainability in ASEAN and Beyond September 2024

Assessment of Land Resources and Economic Potential September - November 2023

of Land Use Transformation in Cambodia

Cambodian Financial Technology Development Policy June 2023

Prosperity or Distress? May - June 2023

An Impact Assessment of Microfinance in Cambodia

Climate Economic Growth Impact Model February - April 2018

Co-Author

UN Environment Programme and Korea Environment Institute Report March - June 2019

Environmental Sustainability in Asia: Progress, Challenges

and Opportunities for the Implementation of the Sustainable Development Goals

Intern

Climate Change Trust Fund Secretariat (Under UNDP, EU, SIDA and DANIDA) October 2013 - June 2014

References

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College of Business and Economics, Australian National University

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