Jacob Goldin

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Current Appointments

University of Chicago Law School	2022 – Present
Richard M. Lipton Professor of Tax Law	

American Bar Foundation	2023 – Present
Research Professor	

National Bureau of Economic Research	2023 – Present
Research Associate	

Urban-Brookings Tax Policy Center	2024 – Present
Affiliated Scholar	

Prior Professional Experience

Office of Tax Policy, U.S. Department of the Treasury

Special Counsel	2022 – 2023
Legal Advisor and Delegate to the Subcommittee on Social & Behavioral Sciences	2015 – 2016

Stanford University — 2016 – 2022

Professor of Law, Stanford Law School (2022)
      Associate (2019-2022), Assistant (2016-2022)
Professor of Economics (by courtesy) (2022)
      Associate (by courtesy) (2019-2022), Assistant (by courtesy) (2017-2019)
Faculty Fellow, Stanford Institute for Economic Policy Research (2016-2022)

Hon. Richard Posner, Seventh Circuit Court of Appeals	2014 – 2015
Judicial Clerk	

Education

Yale Law School, New Haven, CT
J.D.   2014

Princeton University, Princeton, NJ
M.A. in Economics   2010
Ph.D. in Economics   2015

Wesleyan University, Middletown, CT
B.A. in Economics and Government   2007

Evanston Township High School, Evanston, IL   2003

Publications

Measuring and Mitigating Racial Disparities in Tax Audits (co-P.I., with Hadi Elzayn, Evelyn Smith, Thomas Hertz, Cameron Guage, Arun Ramesh, Robin Fisher, and Daniel E. Ho), *Quarterly Journal of Economics* (Forthcoming).

Identifying the Cumulative Causal Effect of a Non-Binary Treatment from a Binary Instrument (with Vedant Vohra), *Review of Economics and Statistics* (Forthcoming).

Quantifying the Uncertainty of Imputed Demographic Disparity Estimates: The Dual-Bootstrap (co-P.I., with Benjamin Lu, Jia Wan, Derek Ouyang, and Daniel E. Ho), in Race, Ethnicity, and Economic Statistics for the 21st Century (CRIW) (ed. Randall Akee, Lawrence F. Katz, and Mark Loewenstein), University of Chicago Press (Forthcoming).

Estimating and Implementing Conventional Fairness Metrics With Probabilistic Protected Features (co-P.I., with Hadi Elzayn, Emily Black, Patrick Vossler, Nathanael Jo, and Daniel E. Ho), *IEEE Conference on Secure and Trustworthy Machine Learning (SaTML)* (2024).

How Redundant are Redundant Encodings? Blindness in the Wild and Racial Disparity when Race is Unobserved (co-P.I., with Lingwei Cheng, Isabel O. Gallegos, Derek Ouyang, and Daniel E. Ho), *ACM Conference on Fairness, Accountability, and Transparency (FAccT '23)* (2023).

Integrating Reward Maximization and Population Estimation: Sequential Decision-Making for Internal Revenue Service Audit Selection (co-P.I., with Peter Henderson, Ben Chugg, Brandon Anderson, Kristen

Altenburger, Alex Turk, John Guyton, and Daniel E. Ho), *AAAI Conference on Artificial Intelligence (AAAI-23)* (2023).

Entropy Regularization for Population Estimation (co-P.I., with Ben Chugg, Peter Henderson, and Daniel E. Ho), *AAAI Conference on Artificial Intelligence (AAAI-23)* (2023).

Whose Child? Designing Child-Claiming Rules for Safety Net Programs (with Ariel Jurow Kleiman), *Yale Law Journal* (2022).

Algorithmic Fairness and Vertical Equity: Income Fairness with IRS Tax Audit Models (co-P.I., with Emily Black, Hadi Elzayn, Alexandra Chouldechova, and Daniel E. Ho), *ACM Conference on Fairness, Accountability, and Transparency (FAccT '22)* (2022).

Tax Filing and Take-Up: Experimental Evidence on Tax Preparation Outreach and EITC Participation (with Tatiana Homonoff, Rizwan Javaid, and Brenda Schafer), *Journal of Public Economics* (2022).

Estimating the Net Fiscal Cost of a Child Tax Credit Expansion (with Elaine Maag and Katherine Michelmore) *Tax Policy and the Economy* (2022).

Who Benefits from the Child Tax Credit? (with Katherine Michelmore), *National Tax Journal: Forum* (2022).

Issuance and Incidence: SNAP Benefit Cycles and Grocery Prices (with Tatiana Homonoff and Katherine Meckel), *American Economic Journal: Economic Policy* (2022).

Optimal Defaults with Normative Ambiguity (with Daniel Reck), *Review of Economics and Statistics* (2022).

Health Insurance and Mortality: Experimental Evidence from Taxpayer Outreach (with Ithai Lurie and Janet McCubbin), *Quarterly Journal of Economics* (2021) (Editor's choice).

Sharp Lines and Sliding Scales in Tax Law (with Edward Fox), *Tax Law Review* (2020).

How Much to Save? Decision Costs and Retirement Plan Participation (with Tatiana Homonoff, Richard Patterson, and William Skimmyhorn), *Journal of Public Economics* (2020).

Communicating Tax Penalties to Delinquent Taxpayers: Evidence from a Field Experiment (with Taylor Cranor, Tatiana Homonoff, and Lindsay Moore), *National Tax Journal* (2020).

Revealed Preference Analysis with Framing Effects (with Daniel Reck), *Journal of Political Economy* (2020).

Does Informing Employees About Tax Benefits Increase Take-Up? Evidence from EITC Notification Laws (with Taylor Cranor and Sarah Kotb), *National Tax Journal* (2019).

Legal Rasputins? Law Clerk Influence on Voting at the U.S. Supreme Court (with Adam Bonica, Adam Chilton, Kyle Rozema, and Maya Sen), *Journal of Law, Economics, and Organization* (2019) (Editor's choice).

Tax Benefit Complexity and Take-Up: Lessons from the Earned Income Tax Credit, *Tax Law Review* (2018).

The Effects of Pretrial Detention on Conviction, Future Crime, and Employment: Evidence from Randomly Assigned Judges (with Will Dobbie and Crystal Yang), *American Economic Review* (2018) (Lead article).

Beyond Head of Household: Rethinking the Taxation of Single Parents (with Zachary Liscow), *Tax Law Review* (2018).

Raising the Stakes: Experimental Evidence on the Robustness of Taxpayer Mistakes (with Naomi Feldman and Tatiana Homonoff), *National Tax Journal* (2018).

Rationalizations and Mistakes: Optimal Policy with Normative Ambiguity (with Daniel Reck), *American Economic Association: Papers & Proceedings* (2018).

Caveat IRS: Problems with Abandoning the Full Deduction Rule (with Joseph Bankman, David Gamage, Daniel Hemel, Darien Shanske, Kirk Stark, Dennis Ventry, and Manoj Viswanathan), *Tax Notes* (2018).

State Responses to Federal Tax Reform: Charitable Tax Credits (with Joseph Bankman, David Gamage, Daniel Hemel, Darien Shanske, Kirk Stark, Dennis Ventry, and Manoj Viswanathan), *Tax Notes* (2018).

The Analysis of Survey Data with Framing Effects (with Daniel Reck), *The American Statistician* (2018).

Retirement Contribution Rate Nudges and Plan Participation: Evidence from a Field Experiment (with Tatiana Homonoff and William Tucker). *American Economic Review: Papers and Proceedings* (2017).

Libertarian Quasi-Paternalism (symposium contribution). *Missouri Law Review* (2017).

Participation in the IRS Free-File Program, *Tax Notes* (2017).

Defaults, Mandates, and Taxes: Policy Design with Active and Passive Decision-Makers (with Nicholas Lawson), *American Law and Economic Review* (2016).

Measuring Judicial Ideology Using Law Clerk Hiring (with Adam Bonica, Adam Chilton, Kyle Rozema, and Maya Sen), *American Law and Economic Review* (2016).

The Political Ideologies of Law Clerks (with Adam Bonica, Adam Chilton, Kyle Rozema, and Maya Sen), *American Law and Economic Review* (2016).

Consumer Borrowing After Payday Loan Bans (with Neil Bhutta and Tatiana Homonoff), *Journal of Law and Economics* (2016).

Which Way to Nudge? Uncovering Preferences in the Behavioral Age, *Yale Law Journal* (2015).

Optimal Tax Salience, *Journal of Public Economics* (2015).

Smoke Gets in Your Eyes: Cigarette Tax Salience and Regressivity (with Tatiana Homonoff), *American Economic Journal: Economic Policy* (2013).

Tax Expenditure Salience (with Yair Listokin), *American Law and Economics Review* (2013).

Reconsidering "Substance versus Form" in PPL v. Commissioner, *Tax Notes* (2012).

Sales Tax Not Included: Designing Commodity Taxes for Inattentive Consumers (Note), *Yale Law Journal* (2012).

Shorter Publications

Designing a Universal Child Allowance: Who Can Claim Which Kids? (with Ariel Jurow Kleiman), *Brookings Institution* (2021).

How Should the Graduate Economics Core be Changed? (with Miguel Abito et al.), *The Journal of Economic Education* (2011).

The Opacity of Marginal Tax Rates (with Rosanne Altshuler), *Tax Notes* (2009).

Taxing Adjusted Gross Income Instead of Taxable Income (with Eric Toder), *Tax Notes* (2009).

Selected Awards and Grants

Donald M. Ephraim Prize in Law and Economics   2024
  Recognizes an early-career scholar in the area of law and economics whose
  work has advanced the state of knowledge in the field and whose intellectual
  impact has the potential to reach the legal academy, legal profession, and beyond

National Institute of Health Care Management Research Award   2022
  Awarded for "Health Insurance and Mortality: Experimental Evidence
  from Taxpayer Outreach" (with Ithai Lurie and Janet McCubbin)

Excellence in Reviewing Award, American Economic Journal: Applied Economics   2021

Richard A. Musgrave Prize for best article published in the National Tax Journal   2020
  Awarded for "Communicating Tax Penalties to Delinquent Taxpayers: Evidence from a Field
  Experiment" (with Taylor Cranor, Tatiana Homonoff, and Lindsay Moore)

Arnold Ventures   2020, 2023
  Research grant to study the use of machine learning and artificial intelligence to
  improve tax enforcement strategies (with Daniel Ho)

Stanford Institute for Human-Centered Artificial Intelligence   2020
    Hoffman-Yee seed grant to study active learning systems for improving tax compliance
    (with Daniel Ho, Guido Imbens, Jure Leskovec, Rebecca Lester, and Anne Joseph O'Connell)

Institute of Public Finance (IIPF) Young Economists Award   2018
    Awarded for "Optimal Defaults with Normative Ambiguity" (with Daniel Reck)

National Bureau of Economic Research   2016
    Research grant to study the Economics of Food Security, Nutrition, and Health
    (with Tatiana Homonoff and Katherine Meckel)

Yale Law School
    Winter Prize: Best paper in law and economics   2011
    Clifford L. Porter Prize: Best paper on taxation   2011
    Edgar M. Cullen Prize: Best paper by a first-year student   2011
    Israel H. Peres Prize: Best student note or comment in the Yale Law Journal   2012

Princeton University
    Towbes Prize: Outstanding teaching in an economics class   2012
    Albert Rees Prize for outstanding dissertation in labor economics   2021

Wesleyan University
    University Honors: Highest academic award   2007
    Hallowell Prize: Top student in the social sciences   2007
    Davenport Prize: Excellence in the study of government   2007
    White Prize: Achievement in economics   2006, 2007
    Plukas Teaching Apprentice Award: Excellence as a teaching apprentice   2006
    Phi Beta Kappa   2006

National Merit Scholar   2003

Other Professional Experience

Treasury Department, Washington, D.C.
Subject Matter Expert (part-time), Inflation Reduction Act Implementation Office   2023 – 2024
Intern, Office of Tax Policy   Summer 2013

National Bureau of Economic Research   **2018 – 2023**
Faculty Research Fellow

University of Chicago
Visiting Assistant Professor of Law   Winter 2021

Department of Justice, Appellate Tax Division, Washington, D.C.   Summer 2012

East Bay Community Law Center, Berkeley, CA   Summer 2011

Tax Policy Center, Washington, D.C.   Summer 2009

Legal Community Against Violence, San Francisco, CA   2007 – 2008

Invited Presentations

University of Wisconsin Law School; Upjohn Institute; Notre Dame Law and Economics Workshop; University of Wisconsin Public Economics Workshop; University of Florida School of Law; Association of Mid-Career Tax Scholars; NBER Summer Institute Public Economics and Labor Economics; University of Illinois Chicago Economics Seminar; Cornell Law, Economics, and Policy Seminar (Inaugural Speaker); Cornell Law and Economics Workshop; Consumer Financial Protection Bureau; Wharton Public and Labor Economics Seminar.	2024
Center for Taxpayer Rights Conference on Transforming Tax Administration; Treasury Advisory Committee on Racial Equity; Max Planck Institute for Research on Collective Goods; Congressional Budget Office; University of Virginia Law and Economics Workshop; Brookings Economic Seminar; Joint Committee on Taxation; White House Interagency Policy Committee on AI and Equity; D.C. Bar Annual Tax Conference; Georgetown Tax Law & Public Finance Workshop; Northwestern Law and Economics Workshop; University of Michigan Law and Economics Workshop; NTA.	2023
American Bar Foundation; Berkeley Law, Economics, and Business Workshop, University of Texas Law, Business, and Economics Workshop; Stanford Institute for Human-Centered Artificial Intelligence; University of Maryland Applied Microeconomics Seminar; CELS.	2022
Northwestern Law School; University of Chicago Law School; UC Hastings; Yale Law, Economics, and Organization Workshop; NTA.	2021
ASSA; University of Zurich; ETH-Zurich; University of Texas Austin Applied Micro Seminar (COVID-19 cancellation); NBER Public Economics Spring Meeting (COVID-19 cancellation); Notre Dame; Virtual Advances in Field Experiments Seminar; Triangle Health Economics Workshop; Junior Tax.	2020
Max Planck Institute for Tax Law and Public Finance; Berkeley Public Finance Seminar; University of Toronto Tax Workshop; Université du Québec à Montréal Economics Department Seminar; Western Economic Association International; Annual Health Economics Conference; NTA; Harvard Law and Economics; Cornell Behavioral Economics and Public Economics Workshops.	2019
Columbia Law and Economics; University of San Diego Tax Speaker Series; UVA Tax Conference; Michigan Tax Policy Workshop; Junior Tax; Georgetown Tax Law Workshop; Office of Tax Analysis, U.S. Department of the Treasury; NYU Tax Policy Colloquium; Berkeley Law, Economics and Business Workshop; UCLA Tax Policy Colloquium; ALEA; NTA.	2018
Tulane Tax Roundtable; Maxwell School of Public Affairs at Syracuse University; University of Chicago Law and Economics Workshop; Behavioral Law and Economics Conference at Vanderbilt University; Northwestern Tax Colloquium.	2017
Loyola (Los Angeles) Tax Policy Colloquium; University of Texas Law and Economics Seminar; Georgetown Tax Law Workshop; Harvard Tax Policy Seminar; Duke Behavioral Economics and	2016

the Law Seminar; Duke Tax Policy Seminar; NYU Behavioral Economics and Public Policy
Workshop; University of Missouri Symposium on Evaluating Nudge; NTA; CELS.

Journal of Empirical Legal Studies Junior Workshop; NTA.	2015
Stanford Law School; Yale Law School; Cornell Behavioral Economics Workshop; NTA; ALEA.	2014
ALEA; CELS; NTA.	2013
Conference on Empirical Legal Studies (CELS); National Tax Association (NTA); American Law and Economics Association (ALEA).	2012

Bar Membership

Illinois (retired status)

Professional Service

National Tax Association
> Program Committee for Annual Conference (2016, 2018, 2019, 2024)
> Program Co-Chair for Annual Conference (2021)
> Board of Directors, 2023 -

National Tax Journal
> Editorial Advisory Board, 2023 -

American Law and Economics Association
> Area Organizer for Annual Conference (2020, 2022)
> Board of Directors, 2021 - 2024

NBER Public Economics
> Co-Organizer for Spring Meeting (2021)
> Co-Organizer for Fall Meeting (2024)

International Institute of Public Finance
> Scientific Committee Member for Annual Conference (2024)

Referee

American Economic Review; American Economic Review: Insights; American Economic Journal: Economic Policy; American Economic Journal: Applied Economics; Applied Economic Letters; American Journal of Public Health; American Law and Economics Review; Economica; European Economic Review; Food Policy; Harvard Law Review; Health Affairs; Health Economics; International Tax and Public Finance; JAMA – Internal Medicine; Journal of Economic Behavior and Organization; Journal of Economic Psychology; Journal of Empirical Legal Studies; Journal of Health Economics; Journal of Labor Economics; Journal of Law, Economics, and Organization; Journal of Law and Economics; Journal of Law and Empirical Analysis; Journal of Legal Analysis; Journal of Legal Studies; Journal of Policy Analysis and Management; Journal of Political Economy; Journal of Public Economics; MIT Press; National Tax Journal; National Science Foundation; Proceedings of the National Academy of Science (referee, guest editor);

Preventative Medicine Reports; Public Finance and Management; Public Finance Review; Quarterly Journal of Economics; Regulation and Governance; Review of Economics and Statistics; Review of Economic Studies; Science; Stanford Law Review; Southern Economic Journal; Trends in Cognitive Sciences; Yale Law Journal.