

Jacob Goldin

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Current Appointments

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

Special Counsel

2022 – Present

University of Chicago Law School

Richard M. Lipton Professor of Tax Law

*On leave

2022 – Present*

National Bureau of Economic Research

Faculty Research Fellow

*On leave

2018 – Present*

Prior Professional Experience

Stanford University

Professor of Law, Stanford Law School (2022)

Associate Professor of Law (2019-2022)

Assistant Professor of Law (2016-2022)

Professor of Economics (by courtesy) (2022)

Associate Professor of Economics (by courtesy) (2019-2022)

Assistant Professor of Economics (by courtesy) (2017-2019)

Faculty Fellow, Stanford Institute for Economic Policy Research (2016-2022)

2016 – 2022

University of Chicago

Visiting Assistant Professor of Law

Winter 2021

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

Legal Advisor and Delegate to the Subcommittee on Social & Behavioral Sciences

2015 – 2016

Hon. Richard Posner, Seventh Circuit Court of Appeals

Judicial Clerk

2014 – 2015

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

Publications

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)* (forthcoming).

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

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 Micheltore) *Tax Policy and the Economy* (2022).

Who Benefits from the Child Tax Credit? (with Katherine Micheltore), *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).

Jacob Goldin – Curriculum Vitae (January 2023)

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).

Working Papers

Measuring and Mitigating Racial Disparities in Tax Audits (co-P.I., with Hadi Elzayn, Evelyn Smith, Thomas Hertz, Arun Ramesh, Robin Fisher, and Daniel E. Ho).

The Claiming of Children on U.S. Tax Returns (with Geoffrey Gee, Joseph Hancuch, Ithai Lurie, and Vedant Vohra).

Forecasting Algorithms for Causal Inference with Panel Data (with Julian Nyarko and Justin Young).

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

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 Awarded for “Communicating Tax Penalties to Delinquent Taxpayers: Evidence from a Field Experiment” (with Taylor Cranor, Tatiana Homonoff, and Lindsay Moore)	2020
Laura and John Arnold Foundation Research grant to study the use of machine learning and artificial intelligence to improve tax enforcement strategies (with Daniel Ho)	2020
Stanford Institute for Human-Centered Artificial Intelligence 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)	2020
Institute of Public Finance (IIPF) Young Economists Award Awarded for “Optimal Defaults with Normative Ambiguity” (with Daniel Reck)	2018
National Bureau of Economic Research Research grant (\$75,000) to study the Economics of Food Security, Nutrition, and Health (with Tatiana Homonoff and Katherine Meckel)	2016
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

Internal Revenue Service , Washington, D.C. Intergovernmental Personnel Act appointment to research tax compliance	2019 – 2022
Treasury Department, Office of Tax Policy , Washington, D.C.	Summer 2013
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

D.C. Bar Annual Tax Conference; Georgetown Tax Law & Public Finance Workshop. American Bar Foundation; Berkeley Law, Economics, and Business Workshop, University of Texas Law, Business, and Economics Workshop; Stanford Institute for Human-Centered Artificial Intelligence; CELS.	2023
Northwestern Law School; University of Chicago Law School; UC Hastings; Yale Law, Economics, and Organization Workshop; NTA.	2022
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.	2021
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.	2020
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.	2019
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.	2018
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 the Law Seminar; Duke Tax Policy Seminar; NYU Behavioral Economics and Public Policy Workshop; University of Missouri Symposium on Evaluating Nudge; NTA; CELS.	2017
Journal of Empirical Legal Studies Junior Workshop; NTA.	2016
	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

Professional Service

National Tax Association Annual Conference
Program Committee (2016, 2018, 2019)
Program Co-Chair (2021)

NBER Public Economics Spring Meeting (2021), Co-Organizer

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

Referee

American Economic Review; American Economic Review: Insights; American Economic Journal: Economic Policy; American Economic Journal: Applied Economics; 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 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; 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.