

JAKOB BROUNSTEIN

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POSITIONS

Postdoctoral Scholar , Institute for Fiscal Studies	September 2023-Present
Research Affiliate , Skatteforsk - Centre for Tax Research	January 2025-Present

EDUCATION

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

JOB MARKET PAPER

[The Transparency Tax: Discouraging firm ownership via tax havens in Ecuador](#) (with Bachas, P. and Bajaña, A.)

How can countries act unilaterally to curb tax haven usage and raise business ownership transparency? We address this question by analyzing an innovative anti-evasion policy: Ecuador's corporate income tax surcharge on firms whose owners are tax haven residents. We compare baseline haven-owned firms against other foreign-owned firms using a difference-in-differences design. The reform induced 20 percent of haven-owned firms to report owners outside havens, with new owners predominantly identified as individuals rather than firms, thereby enhancing ownership transparency. Exposed firms reduced their transactions with tax havens and increased tax payments in Ecuador by 17 percent, with no impact on payroll and investment. These findings suggest that a corrective "Pigouvian" tax targeting ownership secrecy improves transparency and reduces tax erosion at limited efficiency cost.

WORKING PAPERS

[The Role of Tax Preparers in Individual Tax Optimization](#) (with Avivi, H., Bilicka, K., Lobel, F., and Yuskavage, A.)

[Can countries unilaterally mitigate tax haven usage? Evidence from Ecuadorian transaction tax data](#)

[The Pink Tax: Why do women pay more?](#) (with Barnes, K.)

[The labor market impacts of unconditional housing out of homelessness](#) (with Wieselthier, J.)

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

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

OTHER WORKS IN PROGRESS

[Income tax non-compliance penalties: evidence and optimality](#) (with Alstadsaeter, A. and Scheurer, J.)

[Behavioral Responses to One-Time Fiscal Policies: Theory and Evidence from the DRC](#) (with Bergeron, A. and Bolte, L.)

[Quantifying the costs and benefits tax enforcement instruments: RCT evidence from Guatemala](#) (with Giacobasso,

M.)

The Distributional Incidence of Charitability (with Kancherla, K., Karol, S., Landais, C., McPherson, C., Muñoz, M., and Reck, D.)

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.

INVITED SEMINARS AND CONFERENCES

Seminars: EU Tax Observatory and Paris School of Economics, University of Redding, University of Manchester, Hebrew University of Jerusalem, Oxford University, Norwegian University of Life Sciences, University of Toronto, University of Barcelona, VATT Institute & Aalto University, EU Tax Observatory and Paris School of Economics, Indiana University O’Neill School of Public and Environmental Affairs

Conferences: National Tax Association (2023, 2025), World Bank/ODI Global/IFS Public Finance Conference (2025), European Economic Association Annual Meeting (2025), International Institute of Public Finance Annual Congress (2023-2025), Oxford Centre for Business Taxation Academic Symposium (2024-2025), National Bureau of Economic Research Public Economics Spring Meeting (2025), National Bureau of Economic Research Economic Analysis of Business Taxation Spring Meeting (2025), Urban Economic Association Annueal European Meeting (2025), Stavanger Tax Workshop (2023-2024), Irish Public Economics Workshop (2024), Joint UK + Norwegian Fiscal Studies Conference (2024), UNU-WIDER Workshop on Illicit Financial Flows (2022)

TEACHING, MENTORING, AND TUTORING 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
UC Berkeley Undergraduate Mentorship Program, <i>as graduate student mentor</i>	Summer 2019 - August 2022
Economic Analysis–Micro (Econ 100), <i>as tutor</i>	Fall 2018 - Spring 2019

SERVICE TO THE PROFESSION

Referee for: American Economic Journal: Economic Policy, American Economic Review, City and Community, Journal of Human Capital, Journal of Public Economics, National Tax Journal, Review of Economics and Statistics

Conferences/seminars organized and scientific committees:

Conference organizer: Institute for Fiscal Studies Postdoctoral Alumni Workshop (2024)

Scientific program grader: European Economic Association Annual Congress (2025)

Session chair: European Economic Association Annual Congress (2025), National Tax Association 116th Annual Meeting (2023)

Other acknowledgments: Top-10 Forecaster in the Social Science Prediction Platform (SSPP) 2025

SELECTED FELLOWSHIPS, GRANTS, AND AWARDS

IFS Bid Grant	2025
TaxDev Small Bid Grant	2024
International Tax and Public Finance Best PhD Student Paper Award	2023

Center for Effective Global Action Development Economics Challenge Award	2022
UC Berkeley Department of Economics Summer Grant	2022
United Nations University Illicit Financial Flows Research Grant	2021
Center for Effective Global Action Development Economics Challenge Award	2021
Burch Center Grant in Public Finance	2021
UC Berkeley Department of Economics Summer Grant	2021

REFERENCES

Gabriel Zucman, UC Berkeley and Paris School of Economics
email: zucman@gmail.com

Annette Alstadsæter, Norwegian University of Life Sciences
email: annette.alstadsater@nmbu.no

François Gerard, University College London and Institute for Fiscal Studies
email: f.gerard@ucl.ac.uk

Anne Brockmeyer, The World Bank
email: abrockmeyer@worldbank.org

ADDITIONAL BIOGRAPHICAL INFORMATION

Gender: Male

Citizenship: Canada, USA

Date of Birth: 9 May 1995

Language: English (C2), French (C1), Spanish (C1), Portuguese (B1), Mandarin & Simplified Chinese (HSK 3)

Hobbies: Music composition and performance, hiking and camping, mycology, cooking