

UNIVERSITY COLLEGE LONDON

PLACEMENT DETAILS	Placement director: Franck Portier Placement coordinator: Daniella Harper	f.portier@ucl.ac.uk economics.jobmarket@ucl.ac.uk
PERSONAL	Institute for Fiscal Studies 7 Ridgmount Street WC1E 7AE	<i>Phone:</i> +44 (0) 7868343515 <i>Citizenship:</i> UK
EDUCATION	PhD. University College London. 2016 – 22 (expected). <ul style="list-style-type: none">– <i>Dissertation title:</i> “Essays in tax design”– PhD undertaken part-time while working at the Institute for Fiscal Studies.– Exchange Scholar, Yale University, Fall 2018 MRes. Economics (Distinction), University College London. 2014–16. MSc. Economics (Distinction), University College London. 2012–14. BA. Philosophy, Politics, and Economics (First Class Honours), University of Oxford. 2008–11.	
EMPLOYMENT	Institute for Fiscal Studies, London. <ul style="list-style-type: none">– 2020–: <i>Associate Director</i>– 2016–2019: <i>Senior Research Economist</i>– 2011–2015: <i>Research Economist</i>	
REFERENCES	Professor Sir Richard Blundell University College London r.blundell@ucl.ac.uk Professor Dame Rachel Griffith University of Manchester rachel.griffith@ifs.org.uk	Professor Aureo de Paula University College London a.paula@ucl.ac.uk Professor Fabien Postel-Vinay University College London f.postel-vinay@ucl.ac.uk
FIELDS	Public Finance (primary), Industrial Organization (secondary)	
JOB MARKET PAPER	“Capital Taxation and Entrepreneurship” (with Helen Miller). Governments often give small business owners preferential tax treatment, with the aim of boosting entrepreneurial activity and growth. But these tax breaks are expensive, create horizontal inequities and limit the ability to redistribute from rich to poor. We develop a dynamic model to study the impact of capital tax policy on small business outcomes, including formation, investment and tax revenue. We estimate the model using novel linked administrative data on UK small businesses and exploit policy variation to help identify the model parameters. Our estimation procedure explicitly accounts for the rich heterogeneity across businesses, which range from high investment firms, to those whose profit mainly reflects the labour returns of their owners. We show that removing preferential rates of tax available to incorporated business owners leads to switching in business legal form, but no change in the overall number of small businesses. It raises revenue from high income business owners, with only a small fall in aggregate investment. Tax base reforms that reduce the bias against new equity financing and relax the credit constraints faced by some business owners are better targeted at increasing investment than lower personal capital tax rates.	

WORKING PAPERS	<p>“Optimal sin taxation and market power” (with Martin O’Connell), August 2021.</p> <p>“The dietary impact of the COVID-19 pandemic” (with Martin O’Connell and Rebekah Stroud), July 2021.</p>
PEER-REVIEWED PUBLICATIONS (incl. accepted)	<p>“Price floors and externality correction” (with Rachel Griffith and Martin O’Connell) – <i>Economic Journal</i> (conditionally accepted).</p> <p>“Intertemporal income shifting and the taxation of business owner-managers” (with Helen Miller and Thomas Pope) – <i>Review of Economics and Statistics</i> (conditionally accepted).</p> <p>“A new year, a new you? A two-selves model of within-individual variation in food purchases” (with Laurens Cherchye, Bram De Rock, Rachel Griffith, Martin O’Connell and Frederic Vermeulen) – <i>European Economic Review</i>, 127, 2020.</p> <p>“Tax design in the alcohol market” (with Rachel Griffith and Martin O’Connell) – <i>Journal of Public Economics</i>, 172:20-35, 2019.</p> <p>“Why do retailers advertise store brand products differently across product categories?” (with Rachel Griffith and Michal Krol) – <i>Journal of Industrial Economics</i>, 66(3), 2018.</p> <p>“The importance of product reformulation versus consumer choice in improving diet quality” (with Rachel Griffith and Martin O’Connell) – <i>Economica</i>, 83: 34-53, 2017.</p> <p>“Shopping around: How households adjusted food spending over the Great Recession” (with Rachel Griffith and Martin O’Connell) – <i>Economica</i>, 83: 247-280, 2016.</p>
INVITED AND OTHER CONTRIBUTIONS	<p>“Preparing for a pandemic: Spending dynamics and panic buying during the COVID-19 first wave” (with Martin O’Connell and Aureo de Paula), – <i>Fiscal Studies</i> 42(2): 249-264, 2021.</p> <p>“What’s on the menu? Policies to reduce young people’s food consumption” (with Rachel Griffith and Martin O’Connell) – <i>Fiscal Studies</i> 41(1): 165-197, 2020.</p> <p>“Corrective Taxation and Internalities from Food Consumption” (with Rachel Griffith and Martin O’Connell) – <i>CESifo Economic Studies</i>, 64(1): 1-14, 2017.</p> <p>“Relative prices, consumer preferences and the demand for food” (with Rachel Griffith and Martin O’Connell) – <i>Oxford Review of Economic Policy</i>, 31(1):116–130, 2015.</p>
RESEARCH GRANTS	<p>“State dependence in food markets and public policy”, Co-Investigator, <i>ESRC Open Research Area</i>, £490,000, 2020-23.</p> <p>“The impact of the COVID-19 crisis on nutrition”, Co-Investigator, <i>UKRI Ideas to Address COVID-19</i>, £111,000, 2020-21.</p> <p>“Designing policy aimed at encouraging entrepreneurial entry”, Principal Investigator, <i>ESRC New Investigator</i>, £298,000, 2019-22.</p> <p>“The impact of changing trade tariffs on the food prices faced by households”, <i>ESRC Impact Acceleration Account</i>, £20,000, 2016.</p>
SELECTED POLICY WRITINGS	<p>“Tackling heavy drinking through tax reform and minimum unit pricing” (with Rachel Griffith and Martin O’Connell) – <i>IFS Briefing Note No. 311</i>, November 2020.</p> <p>“The evidence on the effects of soft drinks taxes” (with Rachel Griffith, Martin O’Connell, and Rebekah Stroud) – <i>IFS Briefing Note No. 255</i>, September 2019.</p> <p>“Children’s exposure to TV advertising of food and drink” (with Rachel Griffith, Martin O’Connell, and Rebekah Stroud) – <i>IFS Briefing Note No. 238</i>, May 2018.</p> <p>“Proposed minimum unit price for alcohol would lead to large price rises” (with Rachel Griffith and Martin O’Connell) – <i>IFS Briefing Note No. 222</i>, December 2017.</p> <p>“The exposure of households’ food spending to tariff changes and exchange rate movements” (with Peter Levell and Martin O’Connell) – <i>IFS Briefing Note No. 213</i>, July 2017.</p> <p>“Using taxation to reduce sugar consumption” (with Rachel Griffith, Melanie Luhrmann and Martin O’Connell) – <i>IFS Briefing Note No. 180</i>, March 2016.</p> <p>“Sugary drinks tax: response from the Institute for Fiscal Studies” (with Martin O’Connell and Peter Levell) – <i>The Lancet</i>, 387, 10031, pp.1907-1908.</p> <p>“Excise Duties” (with Peter Levell and Martin O’Connell) – <i>IFS Green Budget</i> (eds.) Emmerson, Johnson and Joyce, February 2016.</p> <p>“Food expenditure and nutritional quality over the Great Recession” (with Rachel Griffith and Martin O’Connell) – <i>IFS Briefing Note No. 143</i>, November 2013.</p>

SEMINARS AND CONFERENCES (incl. scheduled)	<p>2021: ENTER Jamboree, NBER Business Taxation, National Tax Association, IFS-STICERD seminar, University of Edinburgh, University of Arizona.</p> <p>2020: CEPR Business Taxation (St Gallen), Econometric Society World Congress, NBER Business Taxation in a Federal System, INRAE.</p> <p>2019: AEA Annual Meetings (Atlanta), University of Oxford, Centre for Business Taxation (Oxford), EEA Annual Congress (Manchester).</p> <p>2018: King's College London, CPEG-PEUK workshop (Toronto), OTPR 30th Anniversary conference (Michigan), NBER SI Entrepreneurship (Boston), IIPF Annual Congress (Tampere), Labor/Public Prospectus Lunch (Yale), National Tax Association (New Orleans).</p> <p>2017: IFS (London), RES Annual Conference (Bristol), Journees LAGV (Aix-en-Provence), IIPF Annual Congress (Tokyo).</p> <p>2016: IIPF Annual Congress (Lake Tahoe), Public Economics UK (Oxford), DIW seminar (Berlin), Econometric Society Winter Meetings (Edinburgh).</p> <p>2015: Centre for Competition Policy (University of East Anglia), IFS, World Congress of the Econometric Society (Montreal).</p> <p>2014: IFS (London), RES Annual Conference (Manchester), EEA Annual Congress (Toulouse).</p> <p>2013: European Association for Research in Industrial Economics (Evora), EEA Annual Congress (Gothenburg), RES Annual Conference (Royal Holloway).</p> <p>2012: Econometrics and IO of Food and Nutrition (Toulouse), EEA Annual Congress (Malaga), Resource Allocation within Households (IFS).</p>
TEACHING	<p>Guest lecturer, MSc in Taxation, University of Oxford, Fall 2021.</p> <p>Teaching Fellow, Introduction to Microeconomics, Yale University, Fall 2018.</p> <p>IFS Public Economics Lectures, Universities of Oxford and Cambridge, 2012–2016</p>
SERVICE	<p>Referee for: <i>Economic Journal</i>, <i>European Economic Review</i>, <i>Fiscal Studies</i>, <i>Health Economics</i>, <i>International Journal of Industrial Organization</i>, <i>Journal of European Economic Association</i>, <i>Journal of Health Economics</i>, <i>Journal of Political Economy</i>, <i>Journal of Public Economics</i>, <i>Oxford Economic Papers</i>, <i>Quarterly Journal of Economics</i>.</p> <p>2019–: Co-organizer of the IFS-STICERD (joint with LSE) seminar series.</p> <p>2017–2019: Co-organizer of the IFS seminar series.</p>
AWARDS	<p>2018: UCL-Yale Exchange Programme.</p> <p>2017: Economic Journal Referee Prize, <i>for excellence in refereeing</i>.</p> <p>2011: Hicks Prize, <i>1st of 141 students in Economics</i>. University of Oxford.</p> <p>2011: Sloan Memorial Prize, <i>1st of 229 students in Philosophy, Politics, and Economics</i>. Trinity College, University of Oxford</p>

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