

CONTACT INFORMATION	Columbia University 420 W 118th St New York, NY 10027	Website: <a href="http://www.parijatlal.com">http://www.parijatlal.com</a> Email: <a href="mailto:parijat.lal@columbia.edu">parijat.lal@columbia.edu</a> Phone: +1(347) 267-0714
------------------------	---	--

EDUCATION	Ph.D. in Economics, Columbia University MPhil in Economics, Columbia University M.A. in Economics, Columbia University B.A. in Economics, <i>magna cum laude</i> , Harvard College High Honors in Field, Secondary in Statistics Honors Thesis: <i>Agricultural Shocks and Mental Health in India</i>	2024 (expected) 2020-22 2018-20 2013-17
-----------	--	--

RESEARCH INTERESTS	Primary: Public Economics and Development, Inequality Secondary: Labor, Organizational, and Health Economics
-----------------------	---

WORK IN PROGRESS	<p><b>Cooperatives, Competition, and Compensation [Job Market Paper]</b></p> <p>Producer cooperatives often allocate ownership and control rights to suppliers of material inputs or labor on a “one member, one vote” basis. This paper considers the implications of these organizational forms for firms’ allocations of resources and responses to shocks. Specifically, I study the heterogeneous effects of de-reservation, an industrial policy reform, on two major types of cooperative enterprises and their traditional competitors in India. The reform lifted caps on the size of firms allowed to produce certain items, increasing competition for incumbents in these markets. Using a generalized difference-in-differences framework, I find that supplier cooperatives (SCs), commonly owned by farmers who supply primary inputs, are resilient to the shock in terms of output. They also reallocate their spending such that their share of income going to materials increases significantly more than that for non-cooperatives in the same industries. In contrast, labor cooperatives (LCs), generally controlled by worker-members who are employees of the firm, face a sharp contraction in output due to de-reservation. Although the labor share of income for LCs increases, the adjustment of labor inputs is mixed from an equity perspective. Compared to non-managerial workers, supervisors at LCs face larger cuts to compensation as a result of the reform, but their employment is more stable. Moreover, the evidence on product mix suggests that LCs are less agile than traditional firms in the same industries. Taken together, these results provide significant insights on how the propagation of shocks differs based on distributions of ownership and control within firms.</p>
---------------------	--

## **Equilibrium Effects of Incentivizing Public Services** (*with Utkarsh Kumar*)

We study the equilibrium effects of subsidizing public services in the presence of public and private suppliers. We evaluate one of India’s largest welfare schemes *Janani Suraksha Yojana* (JSY), which subsidized childbirth at public health institutions. We find that JSY did not improve health outcomes despite a substantial increase in take-up of institutional care. We document three equilibrium responses that likely explain this policy failure. First, JSY led to a sub-optimal distribution of risk across health facilities - high risk and poor mothers sorted out of highest quality care at private facilities. Second, in line with the literature, public sector quality deteriorated as a result of congestion. This resulted in lower quality care for both marginal as well as infra- marginal patients at public hospitals. Third, despite increased competition, private hospitals increased prices without improvements in healthcare quality, further crowding out riskier and poorer mothers. These findings emphasise the need for complementary public policies in addition to JSY - capacity improvements at public facilities and targeted vouchers to poorer mothers to access healthcare at private facilities.

## **Complementarity and Substitution in Import Tax Evasion** (*with Michael Best, Nada Eissa, Joseph Okello, Jakob Rauschendorfer, and Sandra Sequeira*)

Combating the evasion of taxes on imports is an important strategy for improving domestic revenue mobilization in low-income countries. Previous work has relied on constructing “mirror-trade” gaps to identify tariff evasion through the underreporting of import values at customs. Our project extends this analysis to the Ugandan context and uses administrative data to identify another, potentially complementary, channel for evasion by importers: minimizing tax liability by overclaiming VAT paid on imports when filing VAT returns. We study

the relationship between tax rates and these margins of evasion, providing rich detail on strategic behavior by importers and augmenting the analysis with data from corporate income tax (CIT) returns.

### **Withholding Taxes: Implications for Services Trade, Revenue, and Equity** (*with Alexander Klemm and Li Liu*)

Withholding taxes (WHTs) have featured prominently in the ongoing reforms of international tax architecture, especially as part of the 2-Pillar Inclusive Framework agreement on Base Erosion and Profit Shifting and in the United Nations model tax convention. The policy rationale is to preserve some taxation rights in the source country given their straightforward application, which is particularly important for low-income countries in the absence of more effective rules. Notwithstanding the increasing policy focus it has received, there is surprisingly little research that looks directly at the economic effects of WHT— particularly in developing countries. We build a simple model of firms, with economic activities in one country and affiliates in others, making reporting decisions based on the burden of WHT. To test the predictions of this model using newly collected data on treaty and non-treaty rates for an expansive set of countries. We also estimate the implications of WHT on: (1) international trade in services, considering likely substitution effects across various forms of base-eroding payments and resident countries, (2) revenue collection and inequality, and (3) multinational investment.

#### **HONORS AND AWARDS**

##### **Columbia University**

Dissertation Fellowship	2023-24
Dean's Fellowship	2018-23
Wueller Award for Best Teaching Fellow in Principles	2022
Program for Economic Research Data Grant	2022
Weiss Fund Grant for Exploratory Research in Development Economics	2021

##### **Harvard College**

Thomas T. Hoopes Prize for Outstanding Research (nominee)	2017
---	------

#### **TEACHING EXPERIENCE**

##### **Columbia University**

Head Teaching Fellow, Principles of Economics (undergraduate)	Spring 2022
Teaching Fellow, Principles of Economics (undergraduate)	Fall 2021
Teaching Fellow, Industrial Organization (undergraduate)	Summer 2020

#### **WORK EXPERIENCE**

Graduate Research Fellow for Joseph Stiglitz, Columbia University	2019-present
Fund Internship Program, International Monetary Fund	2023
Graduate Research Fellow for Michael Best, Columbia University	2020-21
Analyst, Dalberg Advisors	2017-18
Research Assistant for EU Fellow, Harvard Weatherhead Center	2015-16
Research Associate, J-PAL South Asia	2015
Research Intern, Observer Research Foundation	2015
Research Intern, Udayan Care	2014

#### **POLICY PUBLICATIONS**

"Drivers and Implications of Import Tax Evasion in Uganda" (*with Michael Best, Nada Eissa, Joseph Okello, Jakob Rauschendorfer, and Sandra Sequeira*). 2023. International Growth Centre Project Report.

"Scalable Business Models for Alternative Biomass Cooking Fuels and Their Potential in Sub-Saharan Africa" (*with Dalberg Advisors*). 2017. World Bank Energy Sector Management Assistance Program (ESMAP) Working Paper.

"Bridging the Gap Between Growth and Development" (*with Tanoubi Ngangom*). 2015. In Global Goals, National Actions: Making the Post-2015 Development Agenda Relevant to India, edited by Vikrom Mathur and Ritika Passi. London: Global Policy and Observer Research Foundation.

"India's Economic Footprint in the Developing World" (*with Shubh Soni*). 2015. Observer

SERVICE AND  
LEADERSHIP

*New York, USA*

Columbia Development Colloquium (*Organizer*), Columbia Economics Diversity Initiative (*Mentor*),  
Read Ahead at Public School 125 (*Mentor*), People's Archive of Rural India (*Volunteer*), Constituent  
Services Team for Assemblymember Z. Mamdani (*Volunteer*)

*Cambridge, USA*

Harvard World Model United Nations (*Secretary-General*), Harvard US-India Initiative (*Co-  
President*), Harvard International Development Forum (*Director of Finance*), Boston Refugee  
Youth Enrichment Program (*Volunteer*)

SKILLS

Technical: Stata, R, Python, Matlab, C, L<sup>A</sup>T<sub>E</sub>X, LyX  
Languages: Hindi (native), English (fluent), French (intermediate)

PERSONAL

Nationality: Indian  
Interests: Soccer, cricket, tennis, Formula 1, hip-hop, historical fiction  
Background: Schooling spanned Germany, India, Iran, Austria, Thailand, and Kenya

REFERENCES

Michael Best  
Columbia University  
[mcb2270@columbia.edu](mailto:mcb2270@columbia.edu)

Eric Verhoogen  
Columbia University  
[ev2124@columbia.edu](mailto:ev2124@columbia.edu)

Jack Willis  
Columbia University  
[jw3634@columbia.edu](mailto:jw3634@columbia.edu)

Joseph Stiglitz  
Columbia University  
[jes322@gsb.columbia.edu](mailto:jes322@gsb.columbia.edu)