

Thiago de Gouvêa Scot de Arruda

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EDUCATION

University of California, Berkeley Ph.D. Candidate Haas School of Business (Business and Public Policy)	2016-2021 (expected)
Principal Advisor: Professor Ernesto Dal Bó Other References: Professors Frederico Finan, Reed Walker and Guo Xu	
Pontificia Universidade Católica (PUC-Rio) - Brazil M.A., Economics B.A., International Relations	2011-2013 2005-2009

DESIRED RESEARCH AND TEACHING FIELDS

Development Economics; Public Economics; Organizational Economics

WORKING PAPERS AND WORK IN PROGRESS

Corporate Taxation and Evasion Responses: Evidence from a Minimum Tax in Honduras

(Job Market Paper) (with Felipe Lobel and Pedro Zuniga)

Abstract: We use administrative data on the universe of corporate taxpayers in Honduras to study the impact of a minimum tax implemented between 2014 and 2017. While minimum taxes are widely used tools in lower income countries to ensure tax payment from large corporations, evidence on taxpayers' response and implications for tax collection and firms' profits are still scarce. We document substantial tax evasion when costs are deductible: large corporations significantly increase their reported profit margins when incentives to over-report costs disappear, implying evasion rates of up to 17% of profits. We also use taxpayers' reaction to a revenue-dependent exemption threshold to estimate the elasticity of reported revenue, a key behavioral parameter to assess the impact of taxing output. Our estimates suggest large elasticities in the range of [0.35,1]. Importantly, these responses are attenuated when revenue is independently observed by the tax authority, suggesting that revenue misreporting plays an important role. Our results inform the trade-offs involved when considering broadening the tax base to curb evasion and highlight the importance of tax administration capacity to the design of tax policy.

Selecting Top Bureaucrats: Admission Exams and Performance in Brazil (with Laura Schiavon and Ricardo Dahis)

Targeting in Tax Compliance Interventions: Experimental Evidence from Honduras (with Giselle Del Carmen and Edgardo Enrique Hernandez)

Estimates of Top Income Inequality using Administrative Data in Honduras (with Santiago Garriga and Edgardo Enrique Hernandez)

Political Selection and Bureaucratic Productivity (with James Habyarimana and Stuti Khemani). World Bank Policy Research Working Paper No. 8673

Building State Capacity: What is the Impact of Development Projects? (with Vincenzo di Maro, David Evans and Stuti Khemani)

PROFESSIONAL EXPERIENCE

Research Assistance

Professors Ernesto Dal Bó and Frederico Finan (UC Berkeley)	2017
Stuti Khemani (World Bank Development Research Group)	2017
Professors Ketki Sheth (UC Merced) and Aprajit Mahajan (UC Berkeley)	2018

Teaching

Graduate Student Instructor, UC Berkeley: Global Growth and Inequality (Spring 2018); Economics Analysis - Microeconomics (Spring 2019); Ethics and Responsibility in Business (Fall 2019)

Pre-Doctoral

The World Bank, Washington, DC 2014-2016
Consultant at Poverty and Inequality Global Practice (Latin America)

Opus Asset Management 2013
International Economist

PRESENTATIONS

2020 International Institute of Public Finance (IIPF); Society for Institutional and Organizational Economics (SIOE); Berkeley Public Finance Seminar; Berkeley Development Seminar; NTA 113th Annual Conference*; EGSC at Washington University* (* upcoming)

2019 NOVAFRICA Conference on Economic Development in Africa

2018 World Bank ABCDE Conference

GRANTS AND AWARDS

2020 International Tax and Public Finance PhD Student award at IIPF 2020

2019 UC Berkeley's 2019 Outstanding GSI Award (awarded to top 10% of TAs)

2017 Weiss Family Fund Exploratory Grant

2012 Winner of ANBIMA Capital Markets Award for best Master's thesis project in Brazil

PRE-DOCTORAL AND POLICY RESEARCH

Strengthening Public Health Systems: Policy Ideas from a Governance Perspective (with Stuti Khemani and Sarang Chaudhary). World Bank Policy Research Working Paper No. 9220, 2020.

Investing in people to fight poverty in Haiti: reflections for evidence-based policy making (Haiti Poverty Assessment) (with Federica Marzo, Pablo Facundo Cuevas and Natalia Garbiras). December 2014

But what is the poverty rate today? Testing poverty nowcasting methods in Latin America and the Caribbean (with German Caruso, Leonardo Lucchetti, Eduardo Malasquez and Andres Castaneda). World Bank Policy Research Working Paper No. 8104.

Sifting through the Data: Labor Markets in Haiti through a Turbulent Decade (2001-2012) (with Aude- Sophie Rodella and P. Facundo Cuevas). World Bank Policy Research Working Paper No. 7562

Cyclical Variations in Participation and Employment in Urban Brazil (with Emmanuel Skoufias and Renata Gukovas). No 24952, World Bank Other Operational Studies, May 2016.

LANGUAGES

Portuguese (native); English (fluent); French (fluent); Spanish (fluent)

SOFTWARE SKILLS

Proficient in STATA, R, Python