# MIGUEL ALMUNIA

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#### ACADEMIC EMPLOYMENT

2022 -	Associate Professor, Dept. of Economics, CUNEF Universidad, Spain
2018 - 2022	Assistant Professor, Dept. of Economics, CUNEF, Spain
2013 - 2018	Assistant Professor, Dept. of Economics, University of Warwick, UK

### **OTHER EMPLOYMENT**

2023	External Consultant, International Monetary Fund, US
2019 - 2020	External Consultant, AIReF and Instituto de Estudios Fiscales, Spain
2009 & 2016	Short-Term Consultant, DEC-Research Group, World Bank, US
2012	External Consultant, Instituto de Estudios Fiscales, Spain
2006 - 2007	Project Associate, Innovations for Poverty Action (IPA), Peru

#### **OTHER AFFILIATIONS**

2022 –	Invited Researcher, J-PAL Europe
2021 -	International Research Fellow, Institute for Fiscal Studies (IFS)
2018 -	Research Affiliate, CEPR Public Economics program
2018 -	International Research Fellow, Oxford Centre for Business Taxation (CBT)
2017 - 2018	Visiting Assistant Professor, CEMFI, Spain
2016 –	Research Affiliate, International Growth Centre (IGC)
2013 –	Research Associate, Centre for Competitive Advantage in the Global
	Economy (CAGE), University of Warwick

#### **EDUCATION**

May 2013	PhD in Economics, University of California – Berkeley
	- Advisors: Emmanuel Saez and Alan Auerbach
June 2008	MPA in International Development (MPA/ID), Harvard Kennedy School
June 2005	B.A. in Economics, Universidad Carlos III de Madrid

#### RESEARCH AND TEACHING FIELDS

Research: Public Economics, Applied Microeconomics.

Teaching: Public Economics, Applied Econometrics, Macroeconomics.

### PUBLISHED (AND FORTHCOMING) PAPERS

10. "Does the Value-Added Tax Add Value? Lessons from a Diverse Set of Countries" with Anne Brockmeyer, Giulia Mascagni, Vedanth Nair and Mazhar Waseem **Journal of Economic Perspectives**, *forthcoming*.

9. "Strategic or Confused Firms? Evidence from 'Missing' Transactions in Uganda" with Jonas Hjort, Justine Knebelmann and Lin Tian **Review of Economics and Statistics**, *forthcoming*.

DOI: 10.1162/rest\_a\_01180

Updated: November 2023

8. "Venting Out: Exports During a Domestic Slump" with Pol Antràs, David Lopez-Rodriguez and Eduardo Morales

**American Economic Review,** vol. 111(11), Nov 2021, p. 3611-3662.

DOI: 10.1257/aer.20181853

7. "VAT Notches, Voluntary Registration and Bunching: Theory and UK Evidence" with Li Liu, Benjamin Lockwood and Eddy Tam

Review of Economics and Statistics, vol. 103(1), Mar 2021, p. 151-164.

DOI: 10.1162/rest\_a\_00884

6. "More Giving or More Givers? Tax Incentives and Charitable Donations in the UK" with Irem Guceri, Benjamin Lockwood and Kimberley Scharf

Journal of Public Economics, vol. 183, Mar 2020, 104114.

DOI: 10.1016/j.jpubeco.2019.104114

5. "The Elasticity of Taxable Income in Spain: 1999-2014"

with David Lopez-Rodriguez

SERIEs - Journal of the Spanish Economic Association, vol. 10(3), Nov 2019, p. 281-320.

DOI: 10.1007/s13209-019-00208-x

4. "Expanding Access to Administrative Data: The Case of Tax Authorities in Finland and the United Kingdom"

with Jarkko Harju, Kaisa Kotakorpi, Janne Tukiainen and Jouko Verho

**International Tax and Public Finance**, vol. 26 (3), June 2019, p. 661-676.

DOI: 10.1007/s10797-018-9525-0

3. "Under the Radar: The Effects of Monitoring Firms on Tax Compliance" with David Lopez-Rodriguez

American Economic Journal: Economic Policy, vol. 10 (1), Feb 2018, p. 1-38.

DOI: 10.1257/pol.20160229

2. "Are Men and Women-Economists Equally Distributed Across Research Fields? Some New Empirical Evidence"

with Juan J. Dolado and Florentino Felgueroso

SERIEs - Journal of the Spanish Economic Association, vol. 3 (3), Sep 2012, p. 367-393.

DOI: 10.1007/s13209-011-0065-4

1. "From Great Depression to Great Credit Crisis: Similarities, Differences, and Lessons" with Agustín Bénétrix, Barry Eichengreen, Kevin O'Rourke, and Gisela Rua Economic Policy, vol. 25 (62), April 2010, p. 219–265.

DOI: 10.1111/j.1468-0327.2010.00242.x

#### WORKING PAPERS/IN PROGRESS

"Leveraging Trading Networks to Improve Tax Compliance: Experimental Evidence from Uganda"

with David Henning, Justine Knebelmann, Dorothy Nakyambadde and Lin Tian CEPR Discussion Paper 18151, May 2023

"The Interaction Effects of Size-dependent Regulations in Spain" with Juan F. Jimeno, David Lopez-Rodriguez and Borja Petit

Updated: November 2023

"The Effectiveness of Fiscal Incentives for Business R&D in Spain" with David Lopez-Rodriguez

### **BOOK CHAPTERS (IN SPANISH)**

"Una administración moderna basada en los datos" [A modern data-driven public administration],

with Pedro Rey-Biel and Teresa Raigada, in "Un País Posible: Manual de Reformas Políticamente Viables", edited by Toni Roldán, Jorge Galindo, Lucas Gortázar and Teresa Raigada, Editorial Deusto, 2023, pp. 67-81.

"El ingreso mínimo vital: Relevancia, diseño y puesta en práctica" [The minimum income scheme: Relevance, design and implementation],

in "Informe sobre la democracia en España, 2022", edited by Amuitz Garmendia and Alberto Penadés, Fundación Alternativas, 2023, pp. 119-132.

¿Cuánta integración económica necesita Europa? [How much economic integration does Europe need?],

in "Europa: Tradición o Proyecto", edited by Diego S. Garrocho and Valerio Rocco, Abada Editores, 2013, pp. 119-134.

### TEACHING EXPERIENCE

CUNEF Universidad (Instructor, 2018-2023):

Public Economics (UG), Economic Policy (UG), Macroeconomics (UG), Undergraduate Thesis (UG)

University of Warwick (Instructor, 2013-2018):

Public Economics (PhD), Econometrics (MSc), Public Economics (MSc)

UC Berkeley (Teaching Assistant, 2009-2011)

Introductory Economics (UG), Development Economics (UG)

Poverty Action Lab (Teaching Assistant, 2010)

Executive Training Course in Bogotá, Colombia

Harvard Kennedy School (Course Assistant, 2007)

International Macroeconomics (MPA)

### RESEARCH GRANTS AND FELLOWSHIPS

2023 - 2025	Leonardo Research Grant, Fundación BBVA (€40k), PI
2022 - 2027	Ramón y Cajal Fellowship, Spanish Ministry of Economy and
	Competitiveness (€235k), Principal Investigator (PI)
2020 - 2023	Fundación Ramón Areces Research Grant (€36k), PI
2020 - 2023	Ministerio de Ciencia e Innovación PID2019-111616GA-I00 (€10k), PI
2019 - 2020	Centre for Tax Analysis in Developing Countries (TaxDev) Research Grant
	(£18k), with co-PI Michael Devereux
2018 - 2019	International Growth Centre (IGC) Research Grant (£35k),
	with co-PIs Alan Griffith, Jonas Hjort and Lin Tian
2016 - 2018	International Growth Centre (IGC) Research Grant (£35k),
	with co-PIs Jonas Hjort, Justine Knebelmann and Lin Tian
2016 - 2017	British Academy/Leverhulme Small Research Grant (£10k), PI
2014 - 2015	CAGE Small Grants Fund (£5k), PI
2014 - 2015	International Growth Centre (IGC) Research Grant (£36k),

2012 - 2013

2010 - 2011

2008 - 20092007 - 2008

2005 - 20062004 - 2005

2003 - 2004

AWARDS 2022

2019

2015

2011 2011

2008

2023

2022

2021 2020 Instituto de Estudios Fiscales (Madrid), U. Autónoma de Madrid, VATT Helsinki (virtual), UCM - Instituto Complutense de Análisis Económico (virtual) 2019 University of Manchester, RES Annual Conference (Warwick), Bank of Spain Conference on Taxes & Transfers, International Monetary Fund (Washington, DC), World Bank/Michigan Conference on Value Added Taxes (Washington, DC), NTA Annual Conference (Tampa, FL), Public Finance in Developing Countries (U. Zurich) CUNEF, Workshop on Bunching Estimators (UC San Diego), IE Business 2018 School, Spanish Economic Association (Madrid), Public Finance in Developing Countries (U. Zurich) Oxford CBT, VATT - Helsinki, Institute of Fiscal Studies - TaxDev, U. de 2017 Barcelona, CEMFI, Spanish Economic Association (Barcelona), Public Finance in Developing Countries (U. Zurich) ASSA Annual Meeting (San Francisco), Columbia U., ZEW-Mannheim, 2016 European University Institute, Department for International Development (DFID), OECD 2015 Heriot-Watt U., U. of Edinburgh, Individual and Small Business Taxation Conference (Warsaw), IIPF (Dublin), PEUK (Exeter), Uppsala, National Tax Association Annual Conference (Boston)

2014	TARC Annual Conference (U. Exeter), Oxford CBT Symposium, Public Economics UK (PEUK) Spring Workshop (LSE), Tax Systems Conference
	(Oxford), CEPR Public Economics (Warwick)
2013	CIDE, Banco de México, Fundação Getulio Vargas, U. Illinois Urbana
	Champaign, Mannheim, U. Autónoma de Barcelona, IESE, Warwick,
	Instituto de Empresa, CEMFI, Pontificia U. Católica del Perú, Oxford CBT,
	National Tax Association Annual Conference, Spanish Economic
	Association (Santander)
2012	EEA-ESEM Annual Congress (Málaga), UC Berkeley, Spanish Economic Association (Vigo)

#### PROFESSIONAL ACTIVITY

Departmental Service:

- Head of the Department of Economics at CUNEF: 09/2020-present
- Member of the Job Market committee at CUNEF: 2018-2019, 2020-2023.

### Professional organizations:

- Council Member (elected) of the Spanish Economic Association, 2023-2025.

#### Editorial boards:

- SERIEs Journal of the Spanish Economic Association, 2023-present.
- Economic Policy Panel, 2023-present.

## Conference Organizing Committee:

- Madrid Public Economics Workshop (MAD Pub): 2023.
- Public Economics UK (PEUK): 2014, 2015 and 2016.

#### Scientific Committee Member:

- Simposio of the Spanish Economic Association (SAEe): 2023.
- International Institute of Public Finance (IIPF): 2015, 2017, 2023.
- European Economic Association: 2019, 2020.
- Royal Economic Society: 2017, 2018, 2019.

#### External reviewer for:

- Agencia Estatal de Investigación (AEI).
- Banco de España.
- International Centre for Tax and Development (ICTD).
- Interamerican Development Bank (IADB).
- National Science Foundation (NSF).
- Private Enterprise Development in Low-income countries (PEDL).

### External examiner for PhD dissertations:

- London School of Economics (LSE).
- Centro de Estudios Monetarios y Financieros (CEMFI).
- Universidad Carlos III de Madrid.
- Paris School of Economics (PSE).

#### REFEREEING ACTIVITY

American Economic Review (x3), Journal of Political Economy, Quarterly Journal of Economics (x4), Review of Economic Studies (x2), Journal of Economic Literature, Journal of the European Economic Association, AEJ: Applied Economics (x2), AEJ: Economic Policy (x4), AEJ: Macroeconomics, Review of Economics and Statistics (x3), Economic Journal (x5), Journal of Public Economics (x13), Journal of International Economics, Journal of Money, Credit and Banking, Journal of Economic Behavior and Organization (x2),

Scandinavian Journal of Economics, Oxford Economic Papers, International Tax and Public Finance (x7), National Tax Journal, Public Finance Review, Fiscal Studies (x2), SERIEs - Journal of the Spanish Economic Association (x5), BE Journal of Economic Analysis and Policy, German Economic Review.

Updated: November 2023

### **OTHER INFORMATION**

Languages: Spanish (native), English (fluent), French (intermediate).

Citizenship: Spain.

Personal: Born in 1983. Married, three children (born in 2017, 2021 & 2021).