

# NAOMI E. FELDMAN

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## EDUCATION

*University of Michigan, Ann Arbor*

Ph.D., Economics, 2004

M.A., Economics, 2001

*University of Illinois at Urbana-Champaign*

B.S., Economics, 1995 (Highest Honors)

Minor in French Language and Literature

## RESEARCH INTERESTS

Public Finance, Behavioral Economics, Applied Econometrics, Tax Policy

## EMPLOYMENT HISTORY

**2018 - present** Associate Professor of Economics, Department of Economics, Hebrew University of Jerusalem, Israel

**2016 - 18** Principal Economist, Fiscal Analysis Section, Federal Reserve Board, Washington, DC.

**2017 - 18** Senior Economist, Council of Economic Advisers, Executive Office of the President, Washington, DC (on leave from Federal Reserve Board).

**2011 - 16** Senior Economist, Fiscal Analysis Section, Federal Reserve Board, Washington, DC.

**2014 - 15** Adjunct Professor, Department of Economics, University of Maryland.

**2004 - 11** Lecturer (Tenure Track), Department of Economics, Ben-Gurion University, Be'er-Sheva, Israel.

**2008** Visiting Assistant Professor, Ford School of Public Policy and Department of Economics, University of Michigan, Ann Arbor.

**2004** Project Advisor (Study on international corporate income taxation), Monetary Assessment and Strategy Division, Bank of England, London, UK.

**2003-04** Senior Economist (Antitrust litigation support), ApplEcon LLC, Ann Arbor.

**1997-98** Research Assistant (Economic Analysis Group), U.S. Department of Justice, Antitrust Division, Washington DC.

## **PROFESSIONAL ACTIVITIES**

Council for Higher Education–Committee on the field of Economics in Israel (2022-2023)  
Skatteforsk (Tax Research Center)–Scientific Research Committee Board member, Oslo, Norway (2022 –  
National Tax Association- Women in Tax Mentor (2022-  
Bank of Israel, Monetary Policy Committee–Voting member (2021-  
American Economic Journal: Economic Policy–Co-editor (2021-  
Editor search committee member for the National Tax Journal (2022)  
“Adopt-a-Paper” Mentoring Program (2022)  
Policy Fellow in Economics–Taub Center for Social Policy Studies in Israel (2021)  
International Monetary Fund–External tax consultant (2021)  
National Tax Journal–Forum Editor (2019-2020)

## **REFEREED PUBLICATIONS**

“A Grant for Every Citizen: Survey Evidence of the Impact of a Direct Government Payment in Israel,” 2022 (with Ori Heffetz), *National Tax Journal*, Vol 75(2), pp. 229-263.

“Investment Differences between Public and Private Firms: Evidence from U.S. Tax Returns,” 2021 (with Laura Kawano, Elena Patel and Nirupama Rao, Michael Stevens, and Jesse Edgerton), *Journal of Public Economics*, Vol 196.

“Hidden Baggage: Behavioral Responses to Changes in Ticket Tax Disclosure,” 2020 (with Sebastien Bradley), *American Economic Journal: Economic Policy*, Vol 12, No. 4, pp.58-87.

“Raising the Stakes: Experimental Evidence on the Endogeneity of Taxpayer Mistakes,” 2018 (with Jacob Goldin and Tatiana Homonoff), *National Tax Journal*, Vol 71, No. 2, 201-230.

“Taxpayer Confusion: Evidence from the Child Tax Credit,” 2016 (with Peter Katuščák and Laura Kawano), *American Economic Review*, Vol. 106, No. 3, 807-35.

“Skill Choice and Skill Complementarity in Eighteenth Century England,” 2016 (with Karine van der Beek), *Explorations in Economic History*, Vol. 59, 94-113.

“The Impact of Including, Adding and Subtracting a Tax on Demand,” 2015 (with Bradley Ruffle), *American Economic Journal: Economic Policy*, Vol. 7, No 1, 95-118.

“Crime and Mental Wellbeing,” 2014 (with Francesca Cornaglia and Andrew Leigh), *Journal of Human Resources*, Vol. 49, No 1, 110-140.

“Time is Money: Choosing Between Charitable Activities,” 2010, *American Economic Journal: Economic Policy*, Vol. 2, No. 1, 103-130.

“Mental Accounting Effects of Income Tax Shifting,” 2010, *Review of Economics and Statistics*, Vol. 92, No. 1, 70-86.

"Estimating Tax Noncompliance with Evidence from Unaudited Tax Returns," 2007 (with Joel Slemrod), *Economic Journal*, Vol. 117, No. 518, 327-352.

"Adoption of Computerized Physician Order Entry Systems," 2005 (with David Cutler and Jill Horwitz), *Health Affairs*, Vol. 24, Issue 6, 1654-1663.

### **Strategy and Management**

"Entry into new foreign markets: Performance feedback and opportunity costs," 2021 (with Ohad Ref, Dinesh Iyer, and Zur Shapira), *Journal of World Business*, Vol 56, Issue 6.

### **OTHER PUBLICATIONS**

"War and Taxation: When Does Patriotism Overcome the Free-Rider Impulse?" (with Joel Slemrod) in Isaac Martin, Ajay K. Mehrotra, and Monica Prasad, eds. *The New Fiscal Sociology: Taxation in Comparative and Historical Perspective* (Cambridge University Press, 2009), 138-154

"The Property Tax in Michigan," (with Paul Courant and Douglas Drake) in Charles Ballard, Paul Courant, Douglas Drake, Ronald Fisher, and Elisabeth Gerber, eds. *Michigan at the Millennium* (East Lansing, MI: Michigan State University Press, 2003), 577-602.--Reviewed in the *National Tax Journal*, 2005, Vol LVIII, No. 2, 327- 330.

### **WORKING PAPERS**

"The Impact of Opportunity Zones on Commercial Investment and Economic Activity" (with Kevin Corinth)

"The Equilibrium Effect of Environmental Taxes on Price and Product Variety in the Automobile Market" (with Alon Eizenberg)

"The Effect of Environmental Taxes on Car Prices, Incidence and Mileage" (with David Katz and Laura Kawano)

### **RETIRED WORKING PAPERS**

"Wages, Productivity and Marriage: The Case of Major League Baseball" (with Francesca Cornaglia). IZA DP No. 5695 (top 10 IZA DP download)

"Religious Terrorism: A Cross-Country Analysis" (with Bradley Ruffle), Working Paper Series: Economics of National Security, Samuel Neaman Institute (Technion), 2007, No. 8.

"Tax Credits and Charitable Contributions in Michigan," (with James R. Hines Jr.), Office of Tax Policy Research Working Paper No. 2003-7, October 2003.

"Reevaluating Property Tax Capitalization and Burden: Michigan's Proposal A"

"Can Nonlinear Taxation Cure a Present-Biased Agent?" (with Peter Katuščák)

### **SELECTED CONFERENCE PRESENTATIONS and WORKSHOPS (recent past)**

London Business School-Stanford GBS Global Tax Conference, London (2023)

NBER Business Taxation in a Federal System Conference, Stanford (2022)

UTAXI, Salt Lake City, UT (2022)

Brookings Conference "Opportunity Zones: The early evidence" (2021)

National Tax Association Annual Conference (NTA), (2016 – 2020)

International Institute of Public Finance (IIPF), (2016 – 2019)

NBER, Public Finance, Boston, MA (2018)

RIDGE, Public Finance Workshop, Montevideo, Uruguay (2018)

SPEA, Bloomington, IN (2017)

Public Economics UK, Oxford (2016)

Michigan Tax Invitational, Ann Arbor, MI (2016)

Brookings Behavioral Economics Conference, Washington, DC (2015)

### **POPULAR PRESS**

"Israeli study finds paying off debt, not spending, is main use of stimulus cash" *Times of Israel*, October 30, 2020.

"Airfare transparency made the free market freer," *bloomberg.com*, January 24, 2020.

"Short-termism isn't a thing, say Fed economists" *Financial Times*, October 5, 2018

"Listed companies are less short-termist than previously thought". *Financial Times*, October 4, 2018.

"Marriage Moneyball," *Wall Street Journal*, November 5, 2011.

"This week's interesting economics research" in *The Economist*, November 2, 2011.

"More or less"—special program on marriage, April 30, 2011. BBC Radio 4.

### **INVITED SEMINAR PRESENTATIONS (recent past)**

Norwegian Centre for Taxation (Bergen), Institute for Fiscal Studies (London), Oxford University Centre for Business Taxation, Online Public Finance Seminar, Tulane University, CREST-Institut Polytechnique de Paris, Cornell University, Hebrew University of Jerusalem, Tel-Aviv University, IDC, New Economics School (Moscow), Haifa University, McMaster University, US Department of Treasury, Office of Tax

Naomi E. Feldman, CV 4

Analysis, University of Michigan, University of Toronto, Queens University, Williams College

## **GRANTS and FELLOWSHIPS**

Arnold Foundation, Personal Grant, 2023-24, \$100,000.

Israel Science Foundation, Personal Grant, 2019 – 2022, \$260,000.

Falk Institute Personal Grant (with Alon Eizenberg), 2020.

Global Development Network Regional Research Competition Grant, 2008, (with Peter Katuščák), \$11,275

Economic and Social Research Council Small Grant, 2008, (with Francesca Cornaglia), £80,000.  
"Wages, Productivity and Marriage: The Case of Major League Baseball."

NBER Economics of National Security Grant, 2005 (with Joel Slemrod)

Samuel Neaman Institute (Technion), Economics of National Security Grant, 2005 (with Bradley Ruffle)

Rackham One-Term Fellowship, University of Michigan, 2003

Social Science Research Council Program on Philanthropy and the Nonprofit Sector Dissertation Fellowship-Alternate, 2003

NBER Fellowship for the study of Nonprofit Institutions, 2002-2003

Michael J. Moore Dissertation Research Prize, University of Michigan, 2002

Regent's Fellowship, University of Michigan, 1998-2002

## **REFEREE**

*Quarterly Journal of Economics, American Economic Journal: Economic Policy and Applied Economics, Economic Journal, Journal of Public Economics, Review of Economics and Statistics, European Journal of Political Economy, International Tax and Public Finance, National Tax Journal, National Science Foundation, Binational Science Foundation*