

POSITIONS

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|---|-------------|
| Research Director for Tax & Development, Institute for Fiscal Studies | 2020 – |
| Honorary Associate Professor, University College London, Department of Economics | |
| Senior Economist, World Bank (on external service leave) | |
| Senior Economist, World Bank | 2018 – 2020 |
| Economist, World Bank | 2013 – 2018 |
| Affiliations: | |
| Research Affiliate, Centre for Economic Policy Research | 2021 – |
| International Research Fellow, Oxford Centre for Business Taxation | 2019 – |
| International Research Fellow, Institute for Fiscal Studies | 2016 – 2020 |

EDUCATION

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| PhD in Economics , London School of Economics | 2008 – 2013 |
| BA and MA in Development Economics , Sciences Po Paris | 2003 – 2008 |
| Middle East Studies and Arabic , Al Akhawayn University Morocco | 2005 – 2006 |

PUBLICATIONS

“Casting a Wider Tax Net: Experimental Evidence from Costa Rica.” 2019. With Marco Hernandez, Stewart Kettle and Spencer Smith. *American Economic Journal: Economic Policy*. 11(3): 55-87.

- Coverage from [VoxDev](#), [ICTD](#), [World Bank](#).

“Production Efficiency versus Revenue Efficiency with Limited Tax Capacity: Theory and Evidence from Pakistan.” 2015. With Michael Best, Henrik Kleven, Johannes Spinnewijn and Mazhar Waseem. *Journal of Political Economy*. 123(6): 1311-1355.

- Coverage from [Microeconomic Insights](#), [Vox](#), [World Bank Blog](#).
- Featured by the [Independent Commission for the Reform of International Corporate Taxation](#).

“The Normality of Informality: Trade Between Algeria and Mali.” 2017. With Sami Bensassi, Matthieu Pellerin and Gael Raballand. *Middle East Development Journal*. 9: 1-23

- Coverage from [The Economist](#).
- Winner of the Prize for Best Paper in International Economics, Economic and Social Research Forum.

“The Investment Effect of Taxation: Evidence from a Corporate Tax Kink.” 2014. *Fiscal Studies*. 35(4): 477-509.

“Exporting for Development? The Pineapple Sector in Ghana.” 2009. *L’Economie Politique*. 41: 69-78.

WORKING PAPERS

“Transnational Terrorist Recruit: Evidence from Daesh Personnel Records”, 2020. With Quy-Toan Do, Clément Joubert, Kartika Bhatia and Mohamed Abdel-Jelil. World Bank WP 8381.

- Coverage from [Le Monde](#), [Times of Israel](#), [Times of India](#), [Alarabiya](#) and others.
- Conditionally Accepted, *Review of Economics and Statistics*

“Taxing Property in Developing Countries: Theory and Evidence from Mexico”, 2021. With Alejandro Estefan, Karina Ramirez, Juan Carlos Suárez Serrato.

“Electronic Payment Technology and Tax Capacity: Evidence from Uruguay’s Financial Inclusion Reform”, 2020. With Magaly Saenz Somarriba.

“The Impact of COVID-19 on Formal Firms: Micro Tax Data Simulations Across Countries”, 2020. With Pierre Bachas and Camille Semelet.

- Coverage from the Economics Observatory. Country-specific background notes available on author website.

“Taxation, Information and Withholding: Evidence from Costa Rica.” 2019. With Marco Hernandez.

- Winner of the World Bank Innovation Prize, coverage from La Nación.

POLICY REPORTS

Working with Administrative Tax Data: A How-To-Get-Started Guide, MTI Practice Note. 2019. [sole author]

Tax Chapter of Costa Rica Public Finance Review. 2019. [lead author]

Tax Chapter of Ecuador Public Expenditure Review. 2019. [lead author]

Taxing the Digital Economy: Policy Options. 2018. [contributor]

Brazil’s Tax System: Overview and Reform Options. 2018. [lead author]

Ecuador’s Tax System: Overview and Reform Options. 2017. [co-author]

Economic and Social Inclusion to Prevent Violent Extremism, MENA Economic Monitor Report. 2016. [co-author]

Unlocking the Potential for Economic Growth in Yemen. 2015. [lead author, chapter on oil and gas sector]

Distributional Effects of the 2014 Tax Reform in Chile. 2015. [contributor]

Governance of State-Owned Enterprises: Lessons from Egypt, Iraq, Morocco and Tunisia. 2015. [contributor]

Performance Contracts in Customs Agencies: Lessons from Cameroon and Togo. 2014. [co-author]

Public Sector Size and Performance Management: A Case Study of Post-Revolution Tunisia. 2015. [lead author]

PROFESSIONAL ACTIVITIES

PRESENTATIONS

- 2022: Warwick, Oxford, Syracuse Maxwell School of Public Policy, IMF
- 2021: Michigan, Bremen, Chr. Michelsen Institute, ZEW Public Finance Conference, Oxford CBT Symposium
- 2020: Oxford Said Business School, Virtual Public Finance Seminar, Gates Foundation Working Group, ZEW Public Finance Conference, NBER Summer Institute (DEV), EEA, George Mason University, Georgetown University, Universitat de Barcelona, Cities in Developing Countries Workshop, NBER Fall Meeting (PE), Queen Mary University of London, IFS-UCL-LSE-STICERD seminar, University of Munich
- 2019: AEA, Tübingen/Stuttgart, Berlin Hertie School, Royal Economic Society Conference, CEPR Development Conference, NTA, NEUDC, IDB, World Bank, Zurich PF & Dev conference
- 2018: Nottingham, Cambridge, IFS TAXDEV conference, Columbia University Tax Policy Workshop, Michigan OTPR anniversary conference, UC Berkeley, NEUDC, Zurich PF & Dev conference
- 2017: AEA, University of Michigan, World Bank, Oxford CSAE, Impact Evaluation Network, Institute for Fiscal Studies, Oxford Economics Department, NTA, Copenhagen inequality conference
- 2016: PacDev, LSE STICERD, Oxford CSAE, World Bank ABCDE, Oxford CBT Symposium, IIPF, IMF, the George Washington University, IDB, NTA, Zurich PF & Dev conference
- 2015: World Bank, IMF, IIPF, PEUK, NTA, Renmin University of China, CUFU University Beijing
- 2013/14: LSE, Warwick, HMRC, Oxford CBT Symposium, EBRD, IEA World Congress

TEACHING

- Module on Tax and Development in MSc Policy Analysis course, University College London, 2021
- Micro-Econometrics, third year undergraduate course, University College London, 2020-2021
- Undergraduate dissertation module, University College London, 2020-2021
- Guest lectures on public finance, Johns Hopkins and George Washington University, 2016-2018
- Guest lectures on econometrics, George Washington University, 2016-2017
- Tax Policy and Administration Course, World Bank, 05/2016

- Impact Evaluation Methods, J-PAL Latin America, 10/2015
- Development Economics for MPA Students, LSE, 2011/12
- Microeconomics for MSc Students, LSE, 2010/11
- Introductory Microeconomics and Macroeconomics, LSE, 2009/10

GRANTS

- TaxDev Research Fund (GBP 50,000), 2019-2021, with Pierre Bachas and Bassirou Sarr
- World Bank Research Support Budget (USD 90,000), 2019-2021
- Umbrella Facility for Trade Rwanda (USD 40,000), 2019-2020, with Pierre Bachas and Anders Jensen
- Knowledge for Change Trust Fund (USD 110,000), 2018-2020, with Pierre Bachas and Oyebola Okunogbe
- Umbrella Facility for Trade Costa Rica (USD 80,000), 2018-2020
- Economic Development and Institutions (GBP 177,000), 2018-2021, with Pierre Bachas and Bassirou Sarr
- Economic Development and Institutions (GBP 5,880), 2017, with Pierre Bachas and Bassirou Sarr
- Korea Development Institute Trust Fund (USD 36,000), 2016-2017, with Marco Hernandez

PROFESSIONAL SERVICE

- Co-organizer of the World Bank Tax & Development Research Conference, in collaboration with the Institute for Fiscal Studies, Norwegian University of Life Sciences, University of Michigan, Colombia University. Themes:
 - 2021: New Tax Instruments (Environmental Taxes, Sin Taxes, Taxes on the Digital Economy)
 - 2020: The Taxation of Person Income and Wealth
 - 2019: The Value-Added of Value-Added Taxes
- Program Committee Member for the National Tax Association Conference: 2017, 2021
- Referee: American Economic Journal: Economic Policy, American Economic Review, American Economic Review: Insights, Economica, Economic Journal, European Economic Review, Fiscal Studies, International Organization, International Tax and Public Finance, Journal of Housing Economics, Journal of Development Economics, Journal of Public Economics, Journal of the European Economic Association, Journal of the Royal Statistical Society, National Tax Journal, Quarterly Journal of Economics, Review of Economics and Statistics, Review of Economic Studies
- Grant referee: British Academy, Swiss National Science Foundation, World Bank

PREVIOUS EMPLOYMENT

- Research Assistant for Rohini Pande, World Development Report, Dec 2010 – March 2011
- Research Assistant for Tim Besley and Robin Burgess, LSE, Oct 2009 – Jan 2011
- Research Assistant, International Growth Centre, Bihar, India, July and Dec 2010
- Consultant on Libya, African Development Bank, Tunisia, July – Sept 2009
- Intern, United Nations Industrial Development Organization, Ghana, Sept 2007 – Feb 2008
- Intern, German-Arab Chamber of Commerce, Cairo, July to Sept 2005

Languages: German (native); English, French, Spanish (fluent); Arabic (advanced)