

# Wojciech Kopczuk

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## Contact Information

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## Employment and Affiliations

Professor of Economics and of International and Public Affairs, Department of Economics and School of International and Public Affairs, Columbia University, 2013-present.

Associate Professor of Economics and International and Public Affairs, Columbia University, 2005-2013 (with tenure from 1/2008).

Assistant Professor of Economics and International and Public Affairs, Columbia University, 2003-2005.

Assistant Professor of Economics, University of British Columbia, 2001-2003.

Research Associate, National Bureau of Economic Research, Public Economics Program, 2008-present; Faculty Research Fellow, 2002-2008.

Research Fellow, Centre for Economic Policy Research, 2009-present.

## Education

Ph.D., Economics, University of Michigan, 2001

M.A., Economics, University of Michigan, 1998

M.Sc., Computer Science, Warsaw University, 1996

B.A., Economics, Warsaw University, 1996

## Publications

1. "Mansion Tax: The Effect of Transfer Taxes on Residential Real Estate Market" (with David Munroe), forthcoming in the *American Economic Journal: Economic Policy*, May 2015.
2. "Recent Evolution of Income and Wealth Inequality: Comments on Piketty's 'Capital in the 21<sup>st</sup> Century'", forthcoming in *Tax Law Review*, 2015.
3. "What Do We Know About the Evolution of Top Wealth Shares in the United States?", *Journal of Economic Perspectives*, 2015, 29(1), 47-66.
4. "The Choice of Personal Income Tax Base" (with Roger Gordon), *Journal of Public Economics*, 2014, 118, 97-110.

5. "Are Closely-Held Firms Tax Shelters?" (with Annette Alstadsæter and Kjetil Telle), in Jeffrey Brown (ed.), *Tax Policy and the Economy*, 2014, volume 28, NBER and University of Chicago Press, 1-32.
6. "Taxation of Intergenerational Transfers and Wealth," in Alan Auerbach, Raj Chetty, Martin Feldstein and Emmanuel Saez (eds.), *Handbook of Public Economics*, 2013, volume V, Elsevier, 329-90.
7. "Incentive Effects of Inheritances and Optimal Estate Taxation," *American Economic Review: Papers and Proceedings*, 2013, 103(3), 472-77.
8. "Welfare Programs Complexity and the Take Up of Social Benefits" (with Henrik Kleven), *American Economic Journal: Economic Policy*, 2011, 3(1), 54-90.
9. "Special Issue: International Seminar for Public Economics on Normative Tax Theory. Introduction" (with Pierre Pestieau), *Journal of Public Economics*, 2011, 95(11-12), 1237-1238.
10. "Earnings Inequality and Mobility in the United States: Evidence from Social Security Data since 1937" (with Emmanuel Saez and Jae Song), *Quarterly Journal of Economics*, 2010, 125(1), 91-128.
11. "Women, Wealth and Mobility" (with Lena Edlund), *American Economic Review*, 2009, 99(1), 146-78.
12. "Economics of Estate Taxation: A brief review of theory and evidence," *Tax Law Review*, 2009, 63(1), 139-157. Reprinted in "The Economics of Wealth Distribution," James B. Davis (ed.), Edward Elgar Publishing, 2013, Volume II.
13. "Estate and Inheritance Taxation," in *The New Palgrave Dictionary of Economics*, Second Edition, Steven N. Durlauf and Lawrence E. Blume (eds.) Palgrave Macmillan, 2008.
14. "Bequest and Tax Planning: Evidence from Estate Tax Returns," *Quarterly Journal of Economics*, 2007, 122(4), 1801-1854.
15. "Electronic Filing, Tax Preparers and Participation in the Earned Income Tax Credit" (with Kiki Pop-Eleches), *Journal of Public Economics*, 2007, 91(7-8), 1351-1367.
16. "To Leave or Not to Leave: The Distribution of Bequest Motives" (with Joseph Lupton), *The Review of Economic Studies*, 2007, 74(1), 207-235. Reprinted in "The Economics of Wealth Distribution," James B. Davis (ed.), Edward Elgar Publishing, 2013, Volume II.
17. "Putting Firms into Optimal Tax Theory" (with Joel Slemrod), *American Economic Review Papers and Proceedings*, 2006, 96(2), 130-134.
18. "Tax Simplification and Tax Compliance: An Economic Perspective," in Max Sawicky (ed.), *Bridging the Tax Gap. Addressing the Crisis in Tax Administration*, 2006, Washington, DC: Economic Policy Institute, 111-143.
19. "Tax Bases, Tax Rates and the Elasticity of Reported Income," *Journal of Public Economics*, 2005, 89(11-12), 2093-2119.
20. "Denial of Death and Economic Behavior" (with Joel Slemrod), *Advances in Theoretical Economics*, 2005: Vol. 5: No. 1, Article 5. <http://www.bepress.com/bejte/advances/vol5/iss1/art5>.

21. "The Limitations of Decentralized World Redistribution: An Optimal Taxation Approach" (with Joel Slemrod and Shlomo Yitzhaki), *European Economic Review*, 2005, 49(4), 1051-1079.
22. "Top Wealth Shares in the United States, 1916-2000: Evidence from Estate Tax Returns" (with Emmanuel Saez), *National Tax Journal*, 2004, 57(2, part 2), 445-488. Reprinted in "The Economics of Wealth Distribution," James B. Davis (ed.), Edward Elgar Publishing, 2013, Volume I.
23. "The Trick is to Live: Is the Estate Tax Social Security for the Rich?," *Journal of Political Economy*, 2003, 111(6), 1318-1341. Reprinted in "The Economics of Wealth Distribution," James B. Davis (ed.), Edward Elgar Publishing, 2013, Volume II.
24. "A Note on Optimal Taxation in the Presence of Externalities," *Economics Letters*, 2003, 80(1), 81-86.
25. "Dying to Save Taxes: Evidence from Estate Tax Returns on the Death Elasticity" (with Joel Slemrod), *Review of Economics and Statistics*, 2003, 85(2), 256-65.
26. "Tax Consequences on Wealth Accumulation and Transfers of the Rich" (with Joel Slemrod), in Alicia H. Munnell, and Annika Sundén (eds.), *Death and Dollars: The Role of Gifts and Bequests in America*, Washington DC: Brookings Institution Press, 2003, 213-49.
27. "The Optimal Elasticity of Taxable Income" (with Joel Slemrod), *Journal of Public Economics*, 2002, 84(1), 91-112. Reprinted in "Economics of Tax Law," David A. Weisbach (ed.), Edward Elgar Publishing, 2008.
28. "The Impact of the Estate Tax on the Wealth Accumulation and Avoidance Behavior of Donors" (with Joel Slemrod), in William G. Gale, James R. Hines Jr., and Joel B. Slemrod (eds.), *Rethinking Estate and Gift Taxation*, 2001, Washington, DC: Brookings Institution Press, 299-343.
29. "Redistribution when Avoidance Behavior is Heterogeneous," *Journal of Public Economics*, 2001, 81(1), 51-71.

### Working Papers/Work in progress

1. "Born with a silver spoon: Danish evidence on intergenerational wealth formation from cradle to adulthood" (with Simon Boserup and Claus Kreiner), March 2015.
2. "Stability and Persistence of Intergenerational Wealth Formation: Evidence from Danish Wealth Records of Three Generations" (with Simon Boserup and Claus Kreiner), October 2014.
3. "Inheritance", in preparation for the *Journal of Economic Literature*
4. "The Polish Business 'Flat' Tax and Its Effect on Reported Incomes: A Pareto Improving Tax Reform?", revise and resubmit at the *American Economic Journal: Economic Policy*
5. "Do the Laws of Tax Incidence Hold? Point of Collection and the Pass-through of State Diesel Taxes" (with Justin Marion, Erich Muehlegger and Joel Slemrod), NBER WP 19410, September 2013; revise and resubmit at the *American Economic Journal: Economic Policy*

6. "Social Networks and Dynamics of Tax Avoidance: Evidence from a Well-Defined Norwegian Tax Shelter" (joint with Annette Alstadsæter and Kjetil Telle)
7. "Effect of Medicare and Social Security Benefits on the Timing of Retirement" (with Ben Marx and Jae Song)
8. "Taxation of Family Firms" (with Joel Slemrod)
9. "Uncovering the American Dream: Inequality and Mobility in Social Security Earnings Data since 1937," NBER WP 13345 (shorter and significantly modified version published as "Earnings Inequality and Mobility in the United States: Evidence from Social Security Data since 1937," *Quarterly Journal of Economics*, 2010, 125(1), 91-128).
10. "Optimal Estate Taxation in the Steady State," 2001.

## Professional Service

Member of the International Institute of Public Finance Board of Management, 2014-2017

National Tax Association Board of Directors, 2012-

Co-editor, *Journal of Public Economics*, 4/2009-

Editorial board, *American Economic Journal: Economic Policy*, 2007-

Associate editor, *Journal of Public Economics*, 2007-2009.

Referee for *American Economic Review*, *Journal of Public Economics*, *Journal of Political Economy*, *European Economic Review*, *Canadian Journal of Economics*, *International Tax and Public Finance*, *National Tax Journal*, *Quarterly Journal of Economics*, *Scandinavian Journal of Economics*, *Economic Inquiry*, *Review of Economic Studies*, *Journal of Public Economic Theory*, *National Science Foundation*, *Journal of Human Resources*, *Journal of Income Distribution*, *B.E. Press journals*, *Public Administration Review*, *Economica*, *Journal of Economic Dynamics and Control*, *Worth Publishers*, *Princeton University Press*, *Thomson South-Western Publishing*, *Review of Economics and Statistics*, *Empirical Economics*, *Southern Economic Journal*, *Economic Journal*, *American Economic Journal: Economic Policy*, *American Economic Journal: Applied Economics*, *Economics Letters*, *Journal of Policy Analysis and Management*, *Journal of Development Economics*, *Journal of European Economic Association*, *Econometrica*, *Journal of Finance* and *PNAS*.

Co-organizer (with Annette Alstadsæter, Michał Myck and Joel Slemrod) of the conference on Individual and Small Business Taxation, Warsaw, June 2015.

American Law and Economics Association Annual Meeting, 2015, Area Organizer.

Program Committee of the 2015 Econometric Society World Congress

Co-organizer (with Michael Devereux, Henrik Kleven and Joel Slemrod) of the conference on Tax Systems at Oxford, October 2014

Co-organizer (with Claus Kreiner) of the Workshop on Intergenerational Mobility at the University of Copenhagen, June 2013.

Member of the Scientific Board of the 2011 Congress of the International Institute for Public Finance

Co-chair (with Karl Scholz) of the Program Committee for the 2010 National Tax Association Annual Meeting in Chicago

Co-organizer (with Raj Chetty), NBER Spring 2010 Public Economics Program Meeting  
Program Committee of the 2010 Winter Meetings of the Econometric Society

Program Committee for the 2009 National Tax Association Annual Meeting in Denver

Program Committee of the 2009 North American summer meetings of the Econometric Society

Co-organizer (with Henrik Kleven and Joel Slemrod) of “Tax Policy Analysis Using Large Panel Data Sets of Tax Returns: An International Research Workshop,” Ann Arbor, March 2009.

### **Fellowships, Grants and Awards**

Research Council of Norway, “Interactions Between Closely-Held Firms and Their Owners — Evidence from Administrative Data and a Randomized Field Experiment,” (with Annette Alstadsæter, Martin Jacob and Kjetil Telle), 2014-2016.

Research Council of Norway, “Social interactions and tax avoidance,” (with Annette Alstadsæter and Kjetil Telle), 2012-2015.

Research Council of Norway, “Tax Avoidance and Ownership Structure: Evidence from Norway,” (with Annette Alstadsæter and Kjetil Telle), 2010-2011.

International Growth Centre grant (with Joel Slemrod), “How to Tax Family Firms,” 2009-2011.

Michigan Retirement Research Consortium grant, “The Effect of Medicare and Social Security Benefits on the Timing of Retirement,” 2007-2008.

NSF grant SES-0617737 (with Emmanuel Saez) “Earnings Inequality and Mobility in the United States, 1937-2004: Evidence from Social Security Administration Data,” 2006-2009.

Excellence in Graduate Advising Award, The Association of Graduate Economics Students, Columbia University, 2012.

National Tax Journal Referee-of-the-Year Award, 2005.

Alfred P. Sloan Research Fellow, 2005-2007.

The Peggy and Richard Musgrave Prize “awarded to the best paper at the 59<sup>th</sup> International Institute of Public Finance Congress by author under age 40”, 2003.

Social Sciences and Humanities Research Council of Canada (SSHRC) Research Grant, “Tax Erosion and Tax Reforms,” 2002.

UBC Hampton Fund Research Grant “Theory of Tax Sheltering,” 2002.

UBC-SSHRC Small Research Grant, 2001, 2002.

UBC New faculty start-up grant, 2001.

An honorable mention award in the National Tax Association's Outstanding Dissertation Award Competition, 2001.

Rackham Predoctoral Fellowship, 2000-2001.

Rackham One-Term Fellowship, Fall 1999.

Third Year Paper Award, Department of Economics, University of Michigan, 1999.

Summer Research Scholarship, Department of Economics, University of Michigan, 1998.

Graduate Fellowship, Department of Economics, University of Michigan, 1996-1997.

Dean's lists, Department of Mathematics, Computer Science and Mechanics (1992-1996), and Department of Economics, Warsaw University, Poland, (1993-1996).

Award at the Belarussian Math Olympics, 1991 (represented Poland).

Award at the All-Polish Math Olympics, 1991; Finalist, 1990.

## Presentations/Conferences

2015: Texas A&M. *Scheduled*: Wayne State, Wealth Inequality conference at the University of Michigan, University of Waterloo, the Institut d'Economia de Barcelona Workshop on Taxation (keynote), the Berlin Applied Micro Seminar, Columbia-Hebrew University Tax Conference, Conference on Taxation, Household Behavior, and the Distribution of Incomes and Wealth (keynote), ETI workshop in Mannheim (keynote).

2014: AEA in Philadelphia; Utah Business Economics; Michigan State; Upjohn Institute; University of Oregon; NBER Summer Institute (discussant); International Institute of Public Finance, Lugano; NYU/UCLA Tax Policy Symposium on Piketty's "Capital..."; "Tax Systems" conference, Oxford; University of Pennsylvania.

2013: AEA in San Diego; Northwestern; New Economics School (Moscow); Georgia State Summer School in Public Economics; International Institute of Public Finance, Taormina, Sicily; "The Empirical Foundations of Supply-Side Economics", University of Chicago (discussant); Tax Policy and the Economy, Washington, DC; National Tax Association meeting, Tampa (discussant)

2012: LSE/UCL; Bocconi; Universitat Pompeu Fabra; Brown; Rutgers; Stanford; Berkeley; Third Way; Tax Forum, Oslo (invited lecture); Economic Policy Research Network, University of Copenhagen (invited lecture); Central Bank of Poland, Warsaw; Intra-European Organisation of Tax Administrations, Oslo (invited lecture); NBER Summer Institute (discussant); Syracuse; Federal Reserve Board of Governors; Wharton; Federal Reserve Bank of New York; National Tax Association meeting, Providence; University of Toronto.

2011: Handbook of Public Economics conference, Berkeley; Wisconsin; Public Finance Issues in China, Beijing.

2010: AEA in Atlanta; CUNY; IFS; Warsaw University; Harvard/MIT; Houston/Rice; CEPR PP Symposium, London; Statistics Norway.

2009: AEA meeting in San Francisco; NBER Public Economics meeting (discussant); Workshop on "tax policy analysis using large panel data of tax returns," University of Michigan; Cornell; "Role of Firms in Tax Systems," University of Michigan (discussant); Wharton; CEPR PP Symposium, Copenhagen; National Tax Association meeting, Denver.

2008: TAPES meeting in Paris (discussant); Nordic Workshop on Public Economics and

Tax Policy, Uppsala, Sweden (keynote lectures); San Diego; Irvine; NBER Public Economics meeting; Maryland; Yale.

2007: AEA in Chicago; University of Michigan; NBER Public Economics meeting (discussant); NYU Law School; Texas A&M; IRS Research Conference; CASE Warsaw; Harvard; Texas; Hunter College; Calgary.

2006: AEA in Boston (discussant); Rutgers; CESifo visit; Warsaw Economic Meeting; Berkeley; Virginia.

2005: Duke; University of Michigan; NBER Public Economics Meeting; NBER Summer Institute; NBER Japan Meeting, Tokyo (discussant); Wisconsin.

2004: American Economic Association meeting, San Diego CA; Syracuse; Harvard/MIT, National Tax Association meeting, Minneapolis.

2003: American Economic Association meeting, Washington DC; “Behavioral Public Finance,” USC; Stanford; Berkeley; NBER Conference on “Taxation and Saving”; 59th Congress of the International Institute of Public Finance, Prague.

2002: “The Role and Impact of Gifts and Estates”, Woodstock, VT; Columbia.

2001: Chicago GSB, Yale, IMF, Columbia, Stanford GSB, UBC, Northwestern, Stockholm and Cambridge; National Tax Association Conference on Taxation, Baltimore MD.

2000: Stanford Institute for Theoretical Economics; National Tax Association Conference on Taxation, Santa Fe, NM; “Rethinking Estate and Gift Taxation”, Brookings Institution, Washington DC; University of Michigan.

## Miscellaneous

Visiting Scholar, Federal Reserve Bank of New York, 2/2012-6/2012.

Faculty Fellow, Columbia Population Research Center, 2011-present

Fellow of the CESifo Research Network, 2006-present

Faculty Fellow, Institute for Social and Economic Research and Policy, Columbia University, 2003-2008.

Research Associate, Office of Tax Policy Research, University of Michigan, 1998-2001.

IRS Planning Theoretical Research Study advisory group, Fall 2010.

Finnish Doctoral Programme in Economics, 8/2009.

Visiting Researcher (IPA), Social Security Administration, Office of Policy, 2/2007-8/2008.

Research visit, IMF Research Department, 2/2008.

Non-academic articles

- “O Skubaniu, Wiadrach i Podatkach” (in Polish, “On Plucking, Buckets and Taxes”), *Gazeta Wyborcza*, December 5<sup>th</sup>, 2001.
- “Szokująca recesja” (in Polish, “Shocking Recession”), *Tygodnik Powszechny*, February 24<sup>th</sup>, 2002.
- Commentary on “Resenting the rich,” online debate at [economist.com](http://www.economist.com/debate/days/view/300), April 2009, <http://www.economist.com/debate/days/view/300>.

- “The Inequality Illusion: Why a Wealth Tax Won’t Work” (with Allison Schrager), Foreign Affairs, May 15, 2014, <http://www.foreignaffairs.com/articles/141431/wojciech-kopczuk-and-allison-schrager/the-inequality-illusion>.

IgNobel in 2001 for “Dying to Save Taxes.”

Graduate Student Instructor, University of Michigan, 1997-1999.

Teaching Assistant, Summer School of Economics, Batory Foundation, Olsztyn and Muszyna, Poland, 1996-1998.

Research Assistant, Program for the Study of Complex Systems, University of Michigan, 1997.