

## RESUME

### Name

Mark Rider

### Education

B.A., Economics, Georgia State University, 1984.

Ph.D., Economics, Georgia State University, 1992.

### Work Experience

November 1992 - March 1998: Financial Economist, U.S. Treasury's Office of Tax Analysis, Washington, D.C.

April 1998-to-May 1999: Resident Technical Adviser, Georgia State University's Russian Fiscal Reform Project, Moscow, Russia.

June 1999-to-May 2003: Associate Professor of Economics, Department of Economics and Finance, Kennesaw State University, Kennesaw, GA.

June 2003-to-present: Associate Professor of Economics, Department of Economics, Georgia State University, Atlanta, GA.

### Publications: Refereed Scholarly

"A Revelation Approach to Optimal Taxation," *Public Finance Quarterly*, 24 (4), October, 1996, pp. 439-63. (co-authored with J. Martinez-Vazquez).

"Tax Evasion in the Presence of Negative Income Tax Rates," *National Tax Journal*, 49 (4), December, 1996, pp. 553-72. (co-authored with D. Joulfaian).

"Race and the Structure of School Districts in the United States," *Journal of Urban Economics*, 41, 1997, pp. 281-300. (co-authored with J. Martinez-Vazquez and M.B. Walker).

"Differential Taxation and Tax Evasion by Small Business," *National Tax Journal*, 51 (4), December, 1998, pp. 676-87. (co-authored with D. Joulfaian).

"Income Taxes and Entrepreneurs Use of Labor," *Journal of Labor Economics*, 18 (2), April, 2000, pp. 324-55. (co-authored with R. Carroll, D. Holtz-Eakin, H. Rosen).

"Personal Income Taxes and the Growth of Small Firms," in *Tax Policy and the Economy*, Vol. 15, 2001, pp. 121-47. (co-authored with R. Carroll, D. Holtz-Eakin and H.S. Rosen).

“A History of Revenue Forecasts,” *Public Finance and Management*, 22 (3), 2002, pp. 470-87.

“The Effect of Tax-Based Savings Incentives on the Self-Employed,” *Journal of Public Economics*, 85 (1), July 2002, pp 33-52. (co-authored with L. Power).

“Errors-in-Variables and Estimated Price Elasticities of Charitable Giving,” *National Tax Journal*, 57 (1), March 2004, pp. 25-43. (co-authored with David Joulfaian).

“Multiple Modes of Tax Evasion: Theory and Evidence,” *National Tax Journal*, 58 (1), March 2005, pp. 51-76. (co-authored with J. Martinez-Vazquez).

“Fiscal Decentralization and Economic Growth: A Comparative Study of China and India,” *Indian Journal of Economics and Business, Special Issue: India & China*, 2006, pp. 29-46. (co-authored with J. Martinez-Vazquez).

“Should Jamaica Tax Corporate Income?” *Public Finance Review, Special Issue: Jamaica Tax Reform*, 35 (1), January 2007, pp. 103-26.

“Voting on Tax Policy Design: A Test of the Selfish versus Social Preferences Hypotheses,” *Public Finance Review, Special Issue: Experimental Economics*, 35 (2), March 2007, pp. 263-84. (co-authored with L. Ackert, A. Gillette, and J. Martinez-Vazquez).

“Social Preferences and Tax Policy Design: An Experimental Approach,” *Economic Inquiry*, 45 (3), July 2007, pp. 487-501. (co-authored with L. Ackert and J. Martinez-Vazquez).

### **Publications: Non-Refereed and Other**

“Black Entrepreneurship: Opportunities and Challenges,” *The Journal of Private Enterprise*, III (1), Fall, 1987. (co-authored with F.W. Rushing).

“Do Estate and Gift Taxes Have Economic Consequences? A Guide to the Evidence,” *Family Business Review*, 9 (3), Fall 1996. pp. 321-28.

“Entrepreneurs, Income Taxes, and Investment,” in *Does Atlas Shrug: The Economic Consequences of Taxing the Rich*. J. Slemrod, ed., (Cambridge, MA: Harvard University Press), 2000, pp. 427-55. (co-authored with R. Carroll, D. Holtz-Eakin, and H.S. Rosen).

“A Look at Tax Compliance and Tax Reform in the Russian Federation through 1998,” (co-authored with J. Martinez-Vazquez and S. Wallace), *World Bank Transitions Newsletter* (Russian), August 2004.

"India's Intergovernmental Fiscal Transfer System and Fiscal Condition of the States," *Proceedings of the 98th Annual Conference on Taxation*, National Tax Association, 2005, 362-371. (co-authored with E. Heredia-Ortiz).

"Thinking about Tax Reform in the Emerging Global Economy," in *The Challenges of Tax Reform in a Global Economy*. J. Alm, J. Martinez-Vazquez, and M. Rider, eds., (New York, NY: Springer Science+Business Media, Inc.), 2006, pp. 3-10. (co-authored with J. Alm and J. Martinez-Vazquez).

"Assignment of the Property Tax: Should Countries Follow the Conventional View?" in *Making the Property Tax Work*, Roy Bahl, Jorge Martinez-Vazquez, and Joan Youngman eds., (Lincoln Institute Press), forthcoming, pp. XX (co-authored with Jorge Martinez-Vazquez and Luc Noiset).

"Obstacles to Decentralization in the Republic of Tanzania" in *Obstacles to Decentralization: Lessons from Selected Countries*, Jorge Martinez-Vazquez and François Vaillancourt eds., (Edward Elgar Publishing, Ltd.), forthcoming, pp. XX (co-authored with Luc Noiset).

### **Publications: Books, Monographs, and Reports**

The Challenges of Tax Reform in the Global Economy, edited volume with J. Alm and J. Martinez-Vazquez, Springer-Verlag, 2005.

Tax Reform in Russia, book co-authored with J. Martinez and S. Wallace, Edward Elgar Publishing Ltd, 2008.

### **Papers Under Review and In-Process**

"Risk Tolerance, Self Interest, and Social Preferences", co-authored with Lucy Ackert, Ann Gillette, and Jorge Martinez-Vazquez, under review.

"Income Mobility: The Recent American Experience", co-authored with Robert Carroll and David Joulfaian.

"Pakistan's Tax Gap: Estimates by Tax, Calculation and Methodology", co-authored with Robina Ahmed.

"Are OMB's Revenue Forecasting Errors Just Noise?", co-authored with R.M. McNab and K. Wall.

"Multiple Modes of Tax Evasion: Numerical Simulations", co-authored with J. Arze and J. Martinez-Vazquez.

"The Incidence of Russia's Flat-Rate Income Tax Reform", co-authored with J. Martinez-Vazquez, R. Qibthiyah, and S. Wallace.

## **Books Under Review and In-Process**

The Structure, Conduct, and Performance of Regional Governments in Six Federal Countries, co-authored with E. Heredia-Ortiz.

## **Working Papers**

“India: Fiscal Condition of the States, International Experience, and Options for Reform: Volume 1,” International Studies Program Working Paper Number 05-14-1, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA, June 2005. (co-authored with R. Bahl, E. Heredia-Ortiz, and J. Martinez-Vazquez).

“India: Fiscal Condition of the States, International Experience, and Options for Reform: Volume 2,” International Studies Program Working Paper Number 05-14-2, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA, June 2005. (co-authored with R. Bahl, E. Heredia-Ortiz, and J. Martinez-Vazquez).

“Corporate Income Tax and Tax Incentives,” International Studies Program Working Paper Number 04-28, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA, December 2004.

“The Effect of High State Personal Income Tax Rates on Individual and Firm Behavior – A Review of the Evidence,” International Studies Program Working Paper Number 06-15, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA, April 2006.

“Income Mobility: The Recent American Experience,” International Studies Program Working Paper Number 06-20, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA, July 2006.

“Risk tolerance, self-interest, and social preferences” ExCen Working Paper Number 2009-04, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA, January 2009. (co-authored with Lucy Ackert, Ann Gillette, Jorge Martinez-Vazquez).

## **Technical Reports**

“The Tax Burden on Labor Income,” Tax Policy Analysis, Tax Reform in the Russian Federation, U.S. Government Technical Assistance Project, April 29, 1998. (co-authored with L. Noiset and O. Vorontsova).

“An Assessment of USAID’s Fiscal Reform Project and Options for Further Intervention,” Final Report to USAID/Georgia, April 2001.

“India State Fiscal Management Assessment Report,” USAID/India, November 28, 2001. (co-authored with Roy Bahl, John Kurian, and Michael Schaeffer).

“Estimated Revenue Yield of Piggyback Personal Income Tax,” Final Report to the Directorate of Regional Revenue,” Ministry of Finance, Republic of Indonesia, Jakarta, 2002.

“Study of the Intergovernmental Fiscal Relations between the Government of the United Republic of Tanzania and the Revolutionary Government of Zanzibar,” Draft Final

Report to the Joint Finance Commission, under contract with PriceWaterhouse Coopers, May 2006.

“Pakistan’s Tax Gap: Estimates by Tax, Calculation and Methodology”, Final Report to the Pakistan’s Federal Bureau of Revenue, under contract with the World Bank. (co-authored with Robina Ahmed)

### **Externally Funded Projects**

*June-to-August 1999: Tax Analysis Training Program for Sri Lanka's Ministry of Finance.* I designed and organized a 6-week tax policy analysis program for senior tax policy analysts from Sri Lanka's Ministry of Finance and Economic Planning; Inland Revenue Department; and the Customs Service. In addition to designing and organizing the training program, I recruited the lecturers as well as delivering many of the lectures. I helped build micro-simulation models using actual tax return data. I led the computer laboratory training where the participants learned to build and run micro-simulation models. The participants used the models to write policy papers on specific tax policy issues. I worked closely with the teams on these projects. This program was funded by USAID.

*September-to-December 1999: Intergovernmental Transfers Training Program in Uganda.* I designed and organized a World Bank sponsored, 5-week, intergovernmental fiscal transfers training program for central and local government officials in Uganda. The training was conducted in Entebbe, Uganda. I designed the course syllabae; recruited the program faculty; and provided many of the lectures. I also wrote the inception, interim and final reports.

*March-to-May 2000: Tax Analysis Consultancy to Sri Lanka's Ministry of Finance.* I developed, installed and trained Sri Lanka's Ministry of Finance staff in the use of a micro-simulation modeling for the personal income tax. I also helped them develop a methodology to monitor tax collections, using actual tax return data. This consultancy was supported by USAID.

*March-to-April 2001: Assessment of Fiscal Reform Project in the Republic of Georgia.* I was a member of a 3-person team that evaluated USAID's Fiscal Reform Project in the Republic of Georgia. I interviewed USAID consultants working on fiscal reform and major stakeholders of Georgia's fiscal reform effort. Based on these interviews and readings, I evaluated the project and made recommendations for future work in this area.

*September-to-October 2001: Assessment of State Fiscal Reform in India.* I was a co-Team Leader of a 4-person team that evaluated the advisability of USAID involvement in state fiscal management reform in India. For purposes of this consultancy, the team interviewed major stakeholders and reviewed relevant materials. Based on these interviews and readings, we developed a set of recommendations for USAID/India involvement in state fiscal management reforms in India. The report was well received by the government of India, the U.S. Embassy in India, USAID/India and USAID/Washington. Our report will be the basis for future USAID involvement in state fiscal reform in India.

*July-to-September 2002: Tax Analysis for Indonesia's Ministry of Finance.* I conducted a policy oriented research and analysis program concentrating on the design and evaluation of local taxes in the context of Indonesian decentralization, under MoF leadership and with staff in the Directorate of Local Taxation. More specifically, my work concentrated on the following areas: (i) land and building tax; (ii) piggyback personal income tax; (iv) property transfer tax; and (v) business tax. In addition, I assisted the MoF in integrating this work into its policy program on intergovernmental fiscal relations and helped develop the capacity of research staff in the Directorate of Regional Revenue to carry out fiscal research.

*September 2003: Fiscal Analysis Course for Indonesia's Ministry of Finance.* I conducted a week-long fiscal analysis training course for 11 staff members of Indonesia's Ministry of Finance in Jakarta, Indonesia. The course provided hands-on training in conducting fiscal analysis for an intergovernmental fiscal review. During the course, the participants produced a prototype Intergovernmental Fiscal Review.

*January 2004: Intergovernmental Transfers Training Program in Guyana.* I designed and organized a USAID sponsored, 1-week, intergovernmental fiscal transfers training program for approximately 25 central and local government officials. The training was conducted in Georgetown, Guyana.

*January-to-September 2004: Jamaica Tax Reform Project.* I wrote a report on the Corporate Income Tax and Tax Incentive Regime in Jamaica. As part of this project, I developed a micro-simulation model to estimate the revenue effects of proposed tax legislation affecting the Corporate Income Tax.

*November 2004: India Intergovernmental Fiscal Reform Study Tour.* As part of this project, I led a study tour for representatives from India's Ministry of Finance to Australia and Brazil. The purpose of this study was to learn how other federal countries foster sub-national fiscal discipline.

*January-to-March 2005: India Intergovernmental Fiscal Relations System: Options for Reform.* I wrote a report on the fiscal condition of the States of India for India's Ministry of Finance. This report includes options for reform of India's Intergovernmental Fiscal System based on the experience of other federal countries, specifically Australia, Brazil, Canada, Germany, Russia, and the United States.

*March 2006: Municipal Finance Toolkit.* I led a 5 member team that developed a municipal finance toolkit to help USAID field officers conduct initial assessments of the feasibility of a municipal finance intervention in the host country. This activity was conducted through a contract with USAID.

*April 2006 to May 2007: Strengthening Statistics Training.* I am the leader of a team of 4 faculty members at Georgia State University that is working on a 15-month project to strengthen statistics training at the University of Guyana. We are upgrading and

rationalizing a variety of courses in statistics, econometrics, methodology, and public policy analysis, as well as training the faculty to implement the revised courses. This contract (approximately \$180,000) is sponsored by the Inter-American Development Bank.

*August 2007–to-December 2008: Pakistan Tax Reform Project.* I am conducting a study to estimate the tax gap for the federal and sub-national taxes of Pakistan for Pakistan's Federal Board of Revenue. This study is being conducted under an ISP contract with the World Bank.

*November 2008-to-date: Study of Bihar's Panchayati Raj Institutions.* I am conducting a survey of the revenues and expenditures of local governments (i.e., districts, blocks, and villages) or Panchayati Raj Institutions for the State of Bihar (India). This is the first time that a study of this type has been conducted in Bihar. This study is being conducted in collaboration with Asia Development Research Institute (ADRI) and under contract with the World Bank.

### **Papers Presented at Professional Meetings and Conferences**

"A Revelation Approach to Optimal Taxation," Public Choice Society Meetings, (New Orleans, LA: March 1991).

"Estimating the Revenue Effect of Large Changes in the Federal Excise Tax on Tobacco Products," Federation of Tax Administrators, Spring Conference, (Washington, D.C.: June 1994).

"Multiple Modes of Tax Evasion: Theory and Evidence" from the TCMP, Eastern Economic Association Meetings, (New York City, NY: March 1995).

"Multiple Modes of Tax Evasion: Theory and Evidence," ASSA Meetings, (Washington, D.C.: January 1995).

"Tax Evasion in the Presence of Negative Income Tax Rates," Eastern Economic Association Meetings, (Boston, MS: March 1996).

"Estimating Tax Elasticities with Errors in Variables due to Tax Evasion: The Case of Charitable Giving," Federation of Tax Administrators, Spring Conference, (Washington, D.C.: June 1997).

"General Equilibrium Analysis of Flat Tax Proposals on State and Local Revenues," National Tax Association, Spring Symposium, (Washington, D.C.: May 1996).

"The Effect of Income Taxes on Pension Contributions by Sole Proprietors," Western Economic Association Meetings, (Seattle, WA: July 1997).

"Estimating the Effects of the Taxpayer Relief Act of 1997 on Capital Gains Realizations," Federation of Tax Administrators, Fall Conference, (Detroit, MI: October 1997).

"Estimating Tax Elasticities with Errors in Variables due to Tax Evasion: The Case of Charitable Giving," ASSA meetings, (Chicago, IL: January 1998).

"Income Mobility: The American Experience during the Eighties," ASSA meetings, (Chicago, IL: January 1998).

"Multiple Modes of Tax Evasion Theory and Evidence" at the annual meetings of the National Tax Association (Baltimore, MD: October 2001).

"An Evaluation of Official Tax Distribution Tables" at the annual meetings of the ASSA (Philadelphia, PA: January 2005).

"Social Preferences and Tax Policy Design," at the Middle Georgia Economic Seminar Series (Macon, GA: September 2005).

"Social Preferences and Tax Policy Design," at the Conference on Experimental Economics and Public Finance (Stone Mountain, GA: September 2005).

"Russia's Flat Rate Income Tax Reform and Revenue Growth," NTA (Miami, FL, October 2005), co-authored with J. Martinez-Vazquez, R. Qibthiyah, and S. Wallace.

"A Critique of India's Intergovernmental Transfer System," NTA (Miami, FL, October 2005), co-authored with E. Heredia-Ortiz.

"Assignment of the Property Tax: Should Countries Follow the Conventional View?", Conference on Making the Property Tax Work, (Stone Mountain, GA: April 29, 2008), co-authored with Jorge Martinez-Vazquez and Luc Noiset.

"Obstacles to Decentralization in the Republic of Tanzania", Conference on Obstacles to Decentralization: Lessons from Selected Countries, (Stone Mountain, GA: September 23, 2008), co-authored with Luc Noiset.

"Pakistan's Tax Gap: Estimates by Tax, Calculation and Methodology" International Monetary Fund and World Bank Conference on Pakistan Tax Reform, (Lahore: Pakistan: Dec 18, 2008), co-authored with Robina Ahmed.

### **Supervision of Doctoral Dissertations**

Member of the Dissertation Proposal Defense Committee, "Fiscal Decentralization and Corruption," by Bayar Tumennasan, defended on May 13, 2003.

Member of the Dissertation Proposal Defense Committee, "Effects of Transitional Policies on Labor Market Outcomes Ten Years after Transition: Case of Ukraine and Lithuania," by Olga Pavlova, defended on August 28, 2003.

Member of the Dissertation Proposal Defense Committee, “A Study of the Impact of Education Decentralization on the Quality of Education Output,” by Eunice Heredia, defended on December 9, 2003.

Member of the Dissertation Proposal Defense Committee, “Economic Effects of Land Value Taxation in an Urban Area with Large Lot Zoning: an Urban General Equilibrium Approach,” by Ki-Whan Choi, defended on December 17, 2003.

Member of the Dissertation Proposal Defense Committee, “Two Essays on Government Behavior,” by Li Zhang, defended on October 22, 2004.

Member of the Dissertation Proposal Defense Committee, “Copycat Theory: Testing for Fiscal Policy Mimicking in the Southern African Development Community (SADC) Region,” by Christine E. Moloji, defended on April 12, 2005.

Member of the Dissertation Proposal Defense Committee, “Essays on Households’ Decision-Making in Developing Countries,” by Xinye Zhang, defended on August 10, 2005.

Member of the Dissertation Proposal Defense Committee, “Essays on Tax Evasion,” by Mohammad Yunus, defended on September 22, 2005.

Member of the Dissertation Committee, “Global Corporate Tax Competition for Export Oriented Foreign Direct Investment,” by Jose Rene Rendon-Garza, dissertation defended on April 12, 2006.

Member of the Dissertation Proposal Defense Committee, “The Effect of Penalty Severity on Compliance Behavior,” by Vid Adrison, defended on May 4, 2006.

Member of the Dissertation Proposal Defense Committee, “State Children’s Health Insurance Program: Participation Decision and Labor Supply Effects,” by Kyoungwoo Lee, defended on May 25, 2006.

Member of the Dissertation Committee, “Essays on the Political Economy of Taxation,” by Raul Alberto Ponce, dissertation defended on November 3, 2006.

Member of the Dissertation Proposal Defense Committee, “Individual Income Tax in Indonesia: Behavioral Response, Incidence, and Distribution of the Burden,” by Thalyta Ernandya Yuwono, defended on September 7, 2007.

Chair of the Dissertation Committee, “Trends in Industrial Agglomeration: The Case of U.S. Manufacturing”, by Abdullah M. Khan, proposal defended on October 4, 2007.

Member of the Dissertation Committee, “Consumer Adoption of Bandwidth Intensive Applications and Its Impact on Broadband Adoption”, by Peter H. Oburu, defended on May 5, 2008.

Chair of the Dissertation Committee, “A Comparative Study of Fiscal Decentralization in China and India”, by Yinghua Jin, proposal defended on July 14, 2008.

Member of the Dissertation Proposal Defense Committee, “Taxation of Corporate Source Income: Effects on Firm Financial and Real Decisions”, by Robert D. Buschman, defended on October 9, 2008.

Member of the Dissertation Proposal Defense Committee, “Aspects of Tax Exporting: Is There A “Worldwide’ Tax Burden?”, by Sandeep Bhattacharya, defended on October 9, 2008.

### **Service Activities Internal to the University**

Served as a member of the Faculty Affairs Committee of the Andrew Young School of Policy Studies, from AY 2003 through 2004.

Served as a member of an ad hoc committee to develop areas of common interest between the Andrew Young School and the Department of Policy Science in the College of Arts and Sciences, from AY 2004 to 2005.

Serve as a member of the University Senate’s By-Laws and Statutes Committee, from AY 2003-to-2008.

Serve as a member of the Academic Program Committee of the Andrew Young School of Policy Studies, from AY 2003-to-date.

Director of the Undergraduate Economics Tutoring Laboratory, Department of Economics, from AY 2003-to-date.

### **Continuing Education and Training Activities**

Director of the ISP’s Summer Training Program in Tax Policy, Fiscal Analysis, and Revenue Forecasting (2003, 2004, 2006, and 2007).

Director of the ISP’s Summer Training Program in Budgeting and Fiscal Management (2003 and 2004).

### **Service Activities in Academic and Professional Organizations**

I have served as a referee for the following journals: *American Economic Review*, *American Journal of Economics and Sociology*, *Behavioral Research in Accounting, Economics*, *International Tax and Public Finance*, *Journal of Economic Behavior and Organization*, *Journal of Human Resources*, *Journal of Public Economics*, *National Tax Journal*, *Pubic Finance Review*, and *Southern Economic Journal*.

### **Service to the Community**

I provided a forecast of Corporate Income Tax Receipts for the State of Georgia (October 2004).

I wrote a memorandum on dynamic revenue estimation for the Kentucky House of Representatives (January 2004).

I provided technical assistance to the Kentucky House of Representatives (State of Kentucky Tax Package 2004-05).

I provided technical assistance to Rhode Island's Chamber of Commerce on the personal income tax (May 2006).

I helped write a report on the intergovernmental fiscal relations between the Governments of the United Republic of Tanzania and the Revolutionary Government of Zanzibar, under contract with PriceWaterhouse Coopers (April 2006).

I helped conduct an assessment of the Government of Sudan's economic governance for Sudan's Ministry of Finance and the World Bank Institute (December 2006).