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RESEARCH AND TEACHING INTEREST

Public Economics, Labor Economics, Microeconomic Theory, and Economic Development

EDUCATION

Ph.D. Candidate in Economics, Georgia State University (Expected April, 2010)
Thesis title: "Essays on Personal Income Taxation and Income Inequality"
Thesis committee: James Alm (Chair), Klara Sabirianova Peter,
Jorge Martinez-Vazquez, Barry Hirsch and Yuri Gorodnichenko

M.Sc., Economics, *Distinction, Most outstanding graduate student*, University of the West Indies, Mona, 2003

B.Sc., Economics and Accounting, *First Class Honors*, University of the West Indies, Mona, 2001

RESEARCH

Published (Peer Reviewed):

Does Labor Supply Respond to a Flat Tax: Evidence from the Russian Flat Tax Reform, January 2009 (with Klara Sabirianova Peter), *forthcoming in Economics of Transition*

"Testing for Competition in the Jamaican Banking Sector: Evidence from Bank Level Data," *Southwestern Journal of Economics*, March 2004, Vol. VI, No.1. (With Brian Langrin)

Working papers:

"Global Reform of Personal Income Taxation, 1981-2005: Evidence from 189 Countries," (with Klara Sabirianova Peter and Steven Buttrick), *Revised and Resubmitted to National Tax Journal*

"Tax Progressivity and Income Inequality" Andrew Young School of Policy Studies Research Paper Series No. 08-26, 2008 (with Klara Sabirianova Peter), *Submitted to Journal of Public Economics*

Behavioral Responses and the Equity Effects of Personal Income Taxes, September 2009. (*Job Talk Paper*)

Work in progress:

Personal Income Tax Mimicking across International Borders: Does it Really Exist? (with Tamoya Christie), 2009/

A Reexamination of the Evidence: Does a Laffer curve Relationship exist for Poverty? 2008

Corruption and Driver Targeted Speeding Policies, 2008

TEACHING EXPERIENCE

Assistant Lecturer, University of the West Indies, Mona

Introduction to Microeconomics, 2003-2005

Intermediate Microeconomics, Summer 2005

Caribbean Economic Problems, Spring 2004

Public Economics, Spring 2005

Teaching Assistant, Georgia State University

Masters Classes

ECON8740 – Applied Statistics and Econometrics I

ECON8840 – Applied Statistics and Econometrics II

Undergraduate Classes

ECON2105 – Principles of Macroeconomics

ECON 4600 - Economic Development

I also guess lectured in each of these classes and ran STATA workshops for both Applied Statistics classes.

CONFERENCE PRESENTATIONS

Does Labor Supply Respond to a Flat Tax: Evidence from the Russian Flat Tax Reform, *forthcoming*, Southern Economic Association Conference, San Antonio, TX, November, 2009

Participated in the Kiel Institute Summer School on Economic Policy “The New Global Division of Labour”, Kiel, Germany, June 28 – July 3, 2009

Does Labor Supply Respond to Flat Tax: Evidence from the Russian Flat Tax Reform, Society of Labor Economics Conference, Boston, MA, May, 2009

Tax Progressivity and Income Inequality, Eastern Economic Association Conference, New York, NY, February, 2009

Tax Progressivity and Income Inequality, Southern Economic Association Conference, Washington, DC, November, 2008

Tax Progressivity and Income Inequality, Ph.D. Brown Bag Seminar, Department of Economics, Georgia State University, Atlanta, GA, January, 2008

Testing for Competition in the Jamaican Banking Sector: Evidence from Bank Level Data, Southwestern Economic Association Conference, San Antonio, TX, March, 2003

POSITIONS HELD

Research Associate, International Studies Program Research Center, Georgia State University, August 2009 – Present

I am currently working on a data portal for World Tax Indicators v1, which will provide comprehensive cross country data on tax schedules to researchers in the economics profession.

Graduate Research Assistant for Klara Sabirianova Peter, Georgia State University, August 2005 – Present

Compiled an extensive data set (World Tax Indicators v1) on personal income tax schedules for more than 180 countries 1981 – 2005 (With Dr. Peter and Steven Buttrick)

Assistant Lecturer, Department of Economics, University of the West Indies, Mona, 2003 – 2005

Led in the Department's efforts to establish OurVLE. OurVLE is a virtual learning environment that gives students 24 hour access to course material and activities.

PROFESSIONAL AFFILIATION

American Economic Association (AEA), Eastern Economic Association (EEA)
Society of Labor Economists (SOLE), Southern Economic Association (SEA)

ACHEIVEMENTS AND AWARDS

Recipient of the E.D. (Jack) Dunn Fellowship, Georgia State University, 2009
Member of PHI BETA DELTA, honor society for international scholars, Georgia State University, 2006

Recipient of the G. Arthur Brown Scholarship, University of the West Indies, Mona, 2002

Member of the Faculty of Social Sciences' honors society for leadership and academics, University of the West Indies, Mona, 2001

REFERENCES

James Alm (Dissertation chair)
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Abstracts of recent papers:

“Does Labor Supply Respond to a Flat Tax? Evidence from the Russian Flat Tax Reform” (forthcoming in the *Economics of Transition*)

Abstract

We exploit the exogenous change in marginal tax rates created by the Russian flat tax reform of 2001 to identify the effect of taxes on the labor supply of males and females. We apply a weighted difference-in-difference regression approach and instrumental variables to estimate labor supply functions using a panel dataset. The mean regression results indicate that the tax reform led to a statistically significant increase in hours of work for males but had no effect on work hours for females. However, we find a positive response to tax changes in both tails of the female work hour distribution. We also find that the reform increased the probability of finding a job among both males and females. Despite significant variation in individual responses, the aggregate labor supply elasticities are trivial. This suggests that reform-induced changes in labor supply are an unlikely explanation for the amplified personal income tax revenues that followed the reform.

“Global Reform of Personal Income Taxation, 1981-2005: Evidence from 189 Countries” (revised and resubmitted to the *National Tax Journal*)

Abstract

In this paper we use a panel of 189 countries to describe the salient trends that have emerged in national personal income tax systems spanning the twenty five year period from 1981 to 2005. Using complete national income tax schedules, we calculate actual average and marginal tax rates at different income levels as well as time-varying measures of structural progressivity and complexity of national tax systems. We show that frequent alterations of tax structures have reduced tax rates at higher levels of income and diminished the overall progressivity and complexity of national tax systems; however, the degree of this change varies considerably across countries. We also find that the relationship between the tax rates and revenue is positive for high income countries; however, the strength of the relationship declines with weaker institutions and lower levels of economic development.

“Tax Progressivity and Income Inequality” (Submitted to *Journal of Public Economics*)

Abstract

This paper examines whether income inequality is affected by the structural progressivity of national income tax systems. Using detailed personal income tax schedules for a large panel of countries, we develop and estimate comprehensive, time-varying measures of structural progressivity of national income tax systems over the 1981–2005 period. We find that while progressivity reduces observed inequality in reported gross and net income, it has a significantly smaller impact on true inequality, approximated by consumption-based measures of GINI. We show theoretically and empirically that, under specific conditions, tax progressivity may increase actual inequality, especially in countries with weak law and order and a large informal nontaxable sector. The paper discusses implications of these results for increasingly popular flat tax policies. The Kuznets hypothesis is also supported by the estimates.

“Behavioral Responses and the Equity Effects of Personal Income Taxes” (Job talk paper)

Abstract:

This paper simulates the distributional impact of the Russian personal income tax (PIT) following the flat tax reform of 2001 using data from the Russian Longitudinal Monitoring Survey. I use a series micro simulation counterfactual analysis to decompose the change in the distribution of net income into a direct (tax) effect and an indirect behavioral effect. I find that while the direct effect led to an increase in net income inequality, the indirect effect moved net income inequality in the opposite direction. I also identify the tax-induced portion of the indirect effect using the evasion and productivity elasticities. The results reveal that the tax-induced evasion effect increased reported net income inequality and reduced consumption based measures of net income inequality. To the extent that consumption approximates true income, these results demonstrate that the PIT affects true income inequality differently than it does reported income inequality and that the PIT may even be positively related to true income inequality. The policy implication of this paper is that the flattening PIT schedules is less costly (in equity terms) than previously thought.