

SALLY WALLACE  
Dean, Andrew Young School of Policy Studies  
Professor of Economics

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### Education

Ph.D., Economics, Syracuse University, 1988  
M.A., Economics, Syracuse University, 1985  
B.A., Economics, William Smith College, summa cum laude, Phi Beta Kappa, 1983

### Professional Positions

#### **Georgia State University, Andrew Young School of Policy Studies**

Dean, 2018 -

Interim Dean AYSPS 2017-18

Extraordinary Professor, African Tax Institute, University of Pretoria 2014-

Associate Dean for Research and Strategic Initiatives 2015-2017

Department Chair, Economics, 2010-2015

Professor of Economics

Resident Chief of Party, USAID funded Tax Reform Project in the Russian Federation  
1997-1999

**Director, Fiscal Research Center AYSPS, 2011- 2018**

**Provost and Vice President of Academic Affairs, International University of Grand  
Bassam, Cote d'Ivoire**

June 2009-July 2010

**Financial Economist, U.S. Treasury Department, Office of Tax Analysis, 1988-1991**

### Publications: Refereed Academic, Papers

“How Do Electoral and Voice Accountability Affect Corruption? Experimental Evidence from Egypt,” with Mazen Hassan, Sarah Mansour, and Vjollca Sadiraj, forthcoming in *European Journal of Political Economy*.

“Property Tax Assessment Quality: Willingness to Pay for Reduced Risk in a Lab Experiment,” with Jason Delaney and David Sjoquist, *Hacienda Publica Espanola/Review of Public Economics*, no. 234, vol. 3, 2020: 23-58.

“Economic Growth by Means of Fiscal Decentralization: An Empirical Study for Developing Federal Countries,” with Imran Hanif and Pilar Gago-de-Santos, *Sage Open*, October 2020.

“Culture, Compliance, and Confidentiality: Taxpayer Behavior in the United States and Italy,” with James Alm, Michele Bernasconi, Susan Laury, and Daniel Lee, *Journal of Economic Behavior and Organization*, Vol. 140 (August 2017): 176-196.

“Towards Streamlining Panchayat Finance in India: A Study Based on Gram Panchayats in Kerala” with Abdu Muwonge and M.A. Oommen, *Economic and Political Weekly*, Vol. 52, No. 38, September 2017.

“Long-Run Earning Mobility among Low-Income Individuals,” with Brett Mullins, Mark Rider, and David Sjoquist, *Journal of Economics and Public Finance*, Vol. 2, No. 1: 154-170. 2016.

“Identifying the Link between Food Security and Incarceration,” with Robynn Cox, *Southern Economic Journal*, Vol. 42, Issue 4: 1062-1077. 2016.

“The Distribution of the Burden of US Health Care Financing” with Patricia Ketsche, E. Kathleen Adams, Viji Kannan and Harini Kannan in *International Journal of Financial Research*, Vol 6(3): 29-48. 2015.

“Fiscal Autonomy and Economic Growth: Empirical Evidence from Pakistan,” with Imran Hanif and Sharif Chaudry, *Pakistan Journal of Social Sciences*, Vol. 34(2): 767-781. 2014.

“The Effect of Capital Gains on State Personal Income Tax Revenue during the 2001 Recession,” with David Sjoquist and Andrew Stephenson, *Public Budgeting and Finance* Vol. 41(4): 31-50. 2011.

“Who Pays: Financing National Health Spending,” with Patricia Ketsch, Kathleen Adams, Harini Kannan, and Viji Kannan, *Health Affairs*, Vol. 30, No. 9: 1637-1646. 2011.

"Taxpayer Reporting Responses and the Tax Reform Act of 1986," with James Alm, *Public Budgeting and Finance*, Vol. 30, Issue 3: 1-26. 2010.

“Rural Government Finance in India,” with Roy Bahl and Geeta Sethi, *Publius*, Vol. 40 (2): 312-331. 2010.

“The Effect of a Program-Based Housing Move on Employment: HOPE VI in Atlanta,” with Bulent Anil and David Sjoquist, *Southern Economic Journal*, Vol. 77(1): 138-160. 2010.

“Teen Smoking and Birth Outcomes,” with Mary Beth Walker and Erdal Tekin, *Southern Economic Journal*, Vol. 75(3): 892-907. 2009.

“Do Tax Amnesties Matter? The Revenue Effects of Tax Amnesties During the Transition in the Russian Federation,” with James Alm and Jorge Martinez, *Economic Analysis and Policy*, Vol. 39(2). 2009.

“Comprehensive Tax Reform in Jamaica,” with Roy Bahl, *Public Finance Review*, Vol. 35, No. 1: 4-25, 2007.

“Which Elasticity? Estimating the Responsiveness of Taxpayer Reporting Decisions,” with James Alm, *International Advances in Economic Research*, Vol. 13(3): 255-267, 2007.

“An Analysis of the Time to Adoption of Local Sales Taxes: A Duration Model Approach,” with David Sjoquist, Mary Beth Walker, William J. Smith, *Public Budgeting and Finance*, Vol. 27, No. 1: 20-40, 2007.

“From Income to Consumption Tax? The Case of Jamaica,” with Roy Bahl, *FinanzArchiv*, Vol. 63(3): 396-414, 2007.

“Using Human Capital Theory to Establish a Potential Income Tax,” with Dagney Faulk and Jorge Martinez, *FinanzArchiv*, Vol. 63(3): 415-435, 2007.

“Are Jamaica’s Direct Taxes on Labor ‘Fair’?” with James Alm, *Public Finance Review*, Vol. 35, No. 1: 83-102, 2007.

“Fiscal Decentralization and Fiscal Equalization within Regions: The Case of Russia,” with Roy Bahl, *Public Budgeting, Accounting, and Financial Management*, Vol. 18, No. 1: 27-58, 2006.

“Elasticities of Consumption and Sources of Income,” with Richard Hawkins, *Applied Economics*, Vol. 28: 2371-2379, 2006.

“The Use of Compensation for Tax Avoidance by Owners of Small Corporations,” with Greg Geisler, *Journal of the American Taxation Association*, Vol. 27, No. 1: 73-90, 2005.

“Public Finance in Developing and Transition Countries,” with Roy Bahl, *Public Budgeting and Finance*, Special Issue: 83-98, 2005.

“A Mixture Model Analysis of Local Sales Taxes, Property Taxes and Expenditures,” with David Sjoquist and Mary Beth Walker, *Public Finance Review*, Vol. 33, Issue 1, January: 36-61, 2005.

“State Income Tax Treatment of the Elderly,” with Barbara Edwards, *Public Budgeting and Finance*, Volume 24, No. 2, Summer: 1-20, 2004.

“How Fair? Changes in Federal Income Taxation and the Distribution of Income, 1978 to 1998,” with James Alm and Fitzroy Lee, *Journal of Policy Analysis and Management*, Vol. 24, No. 1, December: 5-22, 2004.

“State and Local Government Choices in Fiscal Redistribution,” with Roy Bahl and Jorge Martinez-Vazquez, *National Tax Journal*, Vol. LV, No. 4, 2002: 723-742, 2002.

"The Ups and Downs of Comprehensive Tax Reform in Russia," with Jorge Martinez-Vazquez *International Tax Notes*, December: 2261-2274, 1999.

"The Implications of Current Policies on the Production of Infant Health," with Mary Beth Walker, *Applied Economics*, Vol. 30: 1177-1186, 1998.

"The Challenge of Design of Intergovernmental Relations in Economies in Transition," with Jorge Martinez, *International Journal of Public Administration*, Vol. 20, No. 3, March: 735-770, 1997.

"Implications of Expanded School Choice," with Matthew Murray, *Public Finance Review*, Vol. 25 No. 5, September: 459-473, 1997.

"The Effects of Changing Demographics on State Fiscal Structure," with Daniel Mullins, *Public Finance Quarterly*, Vol. 24, No. 2, April: 237-262, 1996.

"Revenue Sharing in Russia," with Roy Bahl, *Environment and Planning C: Government and Policy*, Vol. 12: 293-307, 1994.

"The Effects of State Personal Income Tax Differentials on Wages," *Regional Science and Urban Economics*, September: 611-628, 1993.

"Tax Reform 1986 and the Marginal Welfare Changes for Labor," with Michael Wasylenko, *Southern Economic Journal*, July: 39-48, 1992.

"The Distributional Implications of Reforming the Personal and Corporate Income Taxes," with Michael Wasylenko and David Weiner, *National Tax Journal*, June: 181-198, 1991.

#### Publications: Books and Monographs

*State and Local Tax Policy: Out of the Box?* Sally Wallace, editor, Northampton, MA: Edward Elgar, 2010.

*Tax Reform in Russia*, with Jorge Martinez-Vazquez and Mark Rider, Cheltenham, U.K.: Edward Elgar, 2008.

*The Structure of PRI Finances in West Bengal* with Roy Bahl and Geeta Sethi, Government of West Bengal and the World Bank, Kolkata, 2008.

*Jamaica's Tax Reform* (with Roy Bahl), Kingston, Jamaica: Planning Institute of Jamaica, 2007.

*Taxing the Hard-to-Tax: Lessons from Theory and Practice* Co-editor with James Alm and Jorge Martinez-Vazquez, Bingley, UK: Emerald Group, 2004.

*Intergovernmental Fiscal Relations in Kazakhstan*, with Jorge Martinez and Charles McLure, Manila: Asian Development Bank, 1999.

*The Guatemala Tax Reform*, with Roy Bahl and Jorge Martinez, Denver, CO: Westview Press, 1996.

Publications: Selected Book Chapters and other

“State Tax Reform Efforts: 2010-2015,” with Rahul Pathak, Carolyn Bourdeaux, and Sarah Larson, *State Tax Notes*, 2016.

“Critical Issues in Taxation and Development: Book Review,” *National Tax Journal*, March 2015: 215-224.

“The Future of Public Finances in Egypt,” with Sarah Mansour and Vjollca Sadiraj, in *Handbook of Research on Public Finance in Europe and the MENA Region*, Ed. Mustafa Erdoğan and Bryan Christiansen. Pennsylvania: IGI Global Press: 319-336, 2016.

“The Incidence of Taxes in Jordan,” with Andrey Timofeev in *Handbook of Research on Public Finance in Europe and the MENA Region*, Ed. Mustafa Erdoğan and Bryan Christiansen. Pennsylvania: IGI Global Press: 372-390, 2016.

“Underutilized Land and Property Taxes,” with Roy Bahl and Musharraf Cyan, in *The Role of Taxation in Pakistan’s Revival*, Ed. Jorge Martinez and Musharraf Cyan, Karachi: Oxford University Press: 387-487, 2015.

“The Potential for Provincial Taxation,” with Roy Bahl and Musharraf Cyan, in *The Role of Taxation in Pakistan’s Revival*, Ed. Jorge Martinez and Musharraf Cyan, Karachi: Oxford University Press: 488-548, 2015

“The Equity Debate in Tax Policy,” with Umar Wahid in *The Role of Taxation in Pakistan’s Revival*, Ed. Jorge Martinez and Musharraf Cyan, Karachi: Oxford University Press: 255-336, 2015.

“The Impact of Micro-simulation and CGE modeling on Tax Reform and Tax Advice in Developing Countries,” with Andrew Feltenstein, Luciana Lopes, and Janet Porras-Mendoza, in *Taxation and Development, The Weakest Link?*, Ed. Jorge Martinez and Richard Bird, Northampton, MA: Edgar Elgar Publishing, Ltd: 69-102, 2014.

“The Impact of Estate Tax on Income Distribution,” in *The Economics of Inequality, Poverty and Discrimination in the 21<sup>st</sup> Century*, Ed. Robert Rycroft, Santa Barbara, CA: Praeger: 533-549, 2013.

“Evolving Financial Architecture of State and Local Governments,” in *Handbook on State and Local Government Finance*, Ed. Robert Ebel and John E. Peterson, New York: Oxford University Press: 156-175, 2012.

“Challenge to Intergovernmental Fiscal Relations in Pakistan: The Revenue Assignment Dimension,” with Roy Bahl and Musharraf Cyan, in *Decentralization in Developing Countries:*

*Global Perspectives on the Obstacles to Fiscal Devolution*, Ed. Jorge Martinez-Vazquez and Francois Vaillancourt, Northampton, MA: Edward Elgar Press. 2011.

“Budget Making and Intergovernmental Fiscal Relations in Pakistan,” with Roy Bahl and Musharraf Cyan, in *Comparative Public Budgeting and Finance: A Global Perspective*, Ed. Charles E. Menifield, Sudbury, MA: Jones and Barlett: 237-256, 2010.

“Can Georgia Move from an Income Tax to a Consumption Tax?” in, *State and Local Tax Policy: Out of the Box?*, Northampton, MA: Edward Elgar: 156-172, 2010.

“Overview of Trends in Property Tax Base Erosion,” with Jennifer Gravelle, in, *Erosion of the Property Tax Base*, Ed. Nancy Augustine, Michael Bell, David Brunori, and Joan Youngman, Cambridge, MA: Lincoln Institute of Land Policy: 17-46, 2009.

“Property Taxation in a Global Economy: Is a Capital Gains Tax on Real Property a Good Idea?” in *Toward a Vision of Land in 2015*, Ed. Gary Cornia and Jim Riddell, Cambridge, MA: Lincoln Institute of Land Policy: 47-66, 2008.

“Incidence and Economic Impacts of the Property Tax in Developing and Transition Countries” with Edward Sennoga and David Sjoquist, in *Making the Property Tax Work*, Ed. Roy Bahl, Jorge Martinez-Vazquez, and Joan Youngman, Cambridge, MA: Lincoln Institute of Land Policy: 63-100, 2008.

“Local Economic Competition under U.S. Fiscal Federalism,” in *Land Policies and Fiscal Decentralization*, Ed. Greg Ingram and Yu-Hung Hong, Cambridge, MA: Lincoln Institute of Land Policy, 2008.

“Incorporating Fiscal Architecture into Budget Forecasting,” in *Handbook of Government Budget Forecasting*, Ed. Jinping Sun and Thomas D. Lynch, US: Taylor and Francis CRC Press: 567-594, 2008.

“Intergovernmental Transfers: The Vertical Sharing Dimension,” with Roy Bahl in *Fiscal Equalization: Challenges in the Design of Intergovernmental Transfers*, Ed. Jorge Martinez-Vazquez and Robert Searle, New York: Springer: 205-249, 2007.

“Fiscal Architecture,” with Robert Ebel in *The Kosovo Decentralization Briefing Book*, Robert D. Ebel and Gabor Peteri, eds., The Open Society Institute: Budapest, 2007.

“Can Developing Countries Impose a Personal Income Tax?” with James Alm, in *The Challenges of Tax Reform in a Global Economy*, Ed. James Alm, Jorge Martinez and Mark Rider, New York: Springer: 221-248, 2006.

“Taxing Alcohol: Reflections from International Experience,” with Richard Bird, in *Excise Tax Policy and Administration*, Ed. Siebren Cnossen, Pretoria: UNISA Press: 21-60, 2006.

“Fiscal Architecture,” in *Intergovernmental Relations and Local Financial Management*, World Bank Institute, Washington, D.C.: The World Bank, 2004.

“What A Tangled Web: Local Property, Income and Sales Taxes,” with David Sjoquist and Barbara Edwards in *City Taxes, City Issues*, Ed. Amy Ellen Schwartz, Northampton: Edward Elgar Press: 42-70, 2004.

“Is it Really So Hard to Tax the Hard-to-Tax? The Context and Role of Presumptive Taxes,” with Richard Bird in *Taxing the Hard to Tax: Lessons from Theory and Practice*, Ed. James Alm, Jorge Martinez-Vazquez and Sally Wallace, Bingley, UK: Emerald Group: 121-158, 2004.

“Fiscal Decentralization, the Provincial-Local Dimension,” with Roy Bahl in *Public Finance in Developing and Transitional Countries: A Conference in Honor of Richard Bird*, Ed. James Alm and Jorge Martinez, Cheltenham, UK: Edward Elgar Press: 5-34, 2003.

“Changing Times: Demographic and Economic Changes and State and Local Finances,” in *State and Local Finance at the Beginning of the 21st Century*, Ed. David L. Sjoquist, Northampton, MA: Edward Elgar: 30-59, 2003.

“Are the Rich Different?” with James Alm in *Does Atlas Shrug? Economic Consequences of Taxing the Rich*, Ed. Joel Slemrod, Russell Sage Foundation 2000.

“Microsimulation Analysis in Support of Tax Administration,” with Robert McNab in *Methods and Modeling Tools in Tax Administration*, Dmitry Chernick and Jorge Martinez (eds.), Moscow: Unity Publishing 2000.

"The Structure of Individual Income Taxation," with Barbara Edwards in *Handbook on Taxation*, Ed. W. Bartley Hildreth and James Richardson, New York: Dekker Inc.: 149-190,1999.

"Foreign Direct Investment and Tax Competition in Southeast Asia," with Jorge Martinez-Vazquez and Jenny Chen in *The Welfare State, Public Investment and Growth*, H. Shibata and T. Ihuri (eds.), Springer-Verlag, 1998.

"Subnational Government Finance in Ukraine," with Jorge Martinez-Vazquez and Charles McLure in *Fiscal Decentralization and the Socialist State*, Richard Bird, Robert Ebel, and Christine Wallich (eds.), Washington, D.C.: The World Bank, 1995.

"State and Local Income Taxes in Ohio, Analysis and Options," with Barbara Edwards in *Ohio Tax Study*, Roy Bahl (ed.), Columbus, OH: Battelle Press, 1995.

#### Publications: Selected Other

“Effect of State R&D Tax Credits in Stimulating State Industrial R&D Activity,” with Laura Wheeler, *Proceedings of the 100<sup>th</sup> Annual Meetings of the National Tax Association*, 2009.

"Does Confidentiality Affect Tax Compliance?" The IRS Research Bulletin, *Proceedings of the 2005 IRS Research Conference, Recent Research on Tax Administration and Compliance* (2006), 213-229.

"Flat or Flattened? A Review of International Trends in Tax Simplification and Reform," with Sandra Hadler and Christine Moloi, USAID's Fiscal Reform in Support of Trade Liberalization, August 2006.

"The Disappearing State Corporate Income Tax," with Gary Cornia, Kelly Edmiston, and David Sjoquist, *National Tax Journal: Forum on State Corporate Income Taxes*, Vol. 63, No. 1: 115-138, 2005.

"Confidentiality and Taxpayer Compliance," with Susan Laury *National Tax Association Spring Symposium 2005*.

"A Look at Tax Compliance and Tax Reform in the Russian Federation through 1998," with Jorge Martinez-Vazquez and Mark Rider, *World Bank Transitions Newsletter* (Russian), August 2004.

"State and Local Governments' Susceptibility to Globalization," with James Alm and Shiyuan Chen *State Tax Notes*, January 6, 2003, also *National Tax Association Proceedings: Ninety-fifth Annual Conference*, 2003.

"Capital Gains: Its Recent, Varied, and Growing (?) Impact on State Revenues" with David Sjoquist, *State Fiscal Crises: Causes, Consequences, and Solutions*, Urban Institute web-based distribution 2003 (also reprinted in *State Tax Notes*, August 2003).

"The Use of Gross Regional Product in the Federal Fund for the Support of the Regions," with Jorge Martinez-Vazquez and Galina Kourliandskaia *Finance* (Russian), 2000.

"The Ups and Downs of Comprehensive Tax Reform in Russia," with Jorge Martinez-Vazquez *National Tax Association Proceedings: Ninety-Second Annual Conference*, 2000: 5-14.

"Play Here, Pay Here: An Analysis of the State Income Tax on Athletes," with Richard Hawkins, *State Tax Notes*, Vol. 26, No. 8, November 25, 2002.

"Tax Amnesties and Tax Collections in the Russian Federation," with James Alm and Jorge Martinez-Vazquez *National Tax Association Proceedings: Ninety-third Annual Conference*, 2001: 239-247.

"Capital Gains and the Taxation of Housing," with Len Burman and David Weiner, *National Tax Association-Tax Institute of America, Proceedings of the Eighty-Ninth Annual Conference*, 1997: 382-390.

Publications: Selected Working Papers and Reports



“State Tax Reform Efforts” Fiscal Research Center Working Paper with Carolyn Bourdeaux, Sarah Larson, and Rahul Pathak, 2016.

“Trends in TANF and SNAP Participation in Georgia” Fiscal Research Center Working Paper with David Sjoquist, Mark Rider, and Brett Mullins, 2015.

“Financing Georgia’s Future III,” Fiscal Research Center Working paper with Jeremy Alexander, 2015.

“The Economic Impact of the Early Care and Learning Industry in Georgia,” joint work with FRC and UGA, working paper under DECAL, 2015.

“The Economic Landscape for the 2016 Georgia Legislative Session,” FRC working paper, 2015.

“Fiscal Architecture of Connecticut,” report to the Connecticut Tax Reform Commission, October 2015.

“The Impact of Tax Incentives to Stimulate Investment in South Africa,” with Estian Calitz and LeRoux Burrows, Andrew Young School of Policy Studies, International Center for Public Policy 13-06, 2013.

“Georgia’s Individual Income Tax: Options for Reform,” with Andrew Stephenson, Andrew Young School of Policy Studies, Fiscal Research Center Report #218.

“Food Consumption in Jamaica: A Household and Social Behavior,” with Shiyuan Chen, International Studies Program Working Paper, AYSPS, 2009.

“Taxation of the Mining Sector in Tanzania: Issues and Reform Options,” with Roy Bahl, report for Government of Tanzania, 2008.

“The Determinants of Education Duration in Jamaica,” with Shiyuan Chen, International Studies Program Working Paper 08-03, AYSPS 2008.

“A Statewide Profile of the Early Care and Education Industry in Georgia,” Policy Brief, Child Policy Partnership, Atlanta, GA., 2008.

“Intergovernmental Fiscal Relations in Georgia,” with David L. Sjoquist and John Stavick, Fiscal Research Center 141, February 2007.

“Selected Fiscal and Economic Implications of Aging,” with David Sjoquist and John Winters, Fiscal Research Center Report 167, October 2007.

“Economic Impact of the Commercial Music Industry in Atlanta and the State of Georgia: New Estimates,” with Nikola Tasić, Fiscal Research Center Report 159, August 2007.

“A Flat Rate Income Tax in Georgia,” with Shiyuan Chen, Fiscal Research Center Policy Brief 158, July 2007.

“Overview and Comparison of the Value Added Tax and the Retail Sales Tax,” with Jorge Martinez-Vazquez and Laura Wheeler, Fiscal Research Center Policy Brief 156, July 2007.

“West Bengal: Fiscal Decentralization to Rural Governments: Analysis and Reform Options,” with Geeta Sethi and Roy Bahl, The World Bank, June 2007.

“Financing Georgia’s Future II,” with David L. Sjoquist, Laura Wheeler, Peter Bluestone, and William J. Smith, Fiscal Research Center Report 144, March 2007.

“A Comprehensive Review of Ghana’s Excise Tax Regime,” with Roy Bahl, Government of Ghana, October 2006.

“The Taxation of Soft Drinks in Ghana,” with Roy Bahl and Jill Bishop, GoodWorks International, August 2006.

“Cost of Teen Births and Prevention,” with Monica Herk, Georgia Health Policy Center Policy Brief, Andrew Young School of Policy Studies, Georgia State University April 2005.

“The Link between Teen Childbearing and Employment in Georgia,” with Lakshmi Pandey and Erdal Tekin joint Fiscal Research Center, Georgia Health Policy Center Policy Brief, Andrew Young School of Policy Studies, Georgia State University, April 2005.

“Teen Childbearing and Public Assistance in Georgia,” with Lakshmi Pandey and Erdal Tekin joint Fiscal Research Center, Georgia Health Policy Center Policy Brief, Andrew Young School of Policy Studies, Georgia State University, May 2005.

“Impact of Changing Demographics on Georgia’s Budget,” with Glenn Landers, Clare Ritchie, David Sjoquist, and Angelino Viceiza, Fiscal Research Center Report for HealthCare Georgia Foundation, joint Fiscal Research Center, Georgia Health Policy Center Policy Brief, Andrew Young School of Policy Studies, Georgia State University, June 2005.

“The Fair Tax and Its Effect on Georgia,” with Laura Wheeler and Lakshmi Pandey, Fiscal Research Center Policy Brief 118, December 2005.

“Georgia’s Aging Population: What to Expect and How to Cope,” with Glenn Landers, Clare S. Richie, David Sjoquist, and Angelino Viceisza, Fiscal Research Center Report 116, December 2005.

“The Geography of Age,” FRP/Atlanta Regional Commission Census Report, Andrew Young School of Policy Studies, Georgia State University, available on the joint website: <http://atlantacensus2000.gsu.edu/>, 2003.

“Presumptive and Imputed Taxes: International Experience and Lessons from Russia,” International Studies Program Working Paper 02-3, Andrew Young School of Policy Studies, Georgia State University March 2002.

“The Effect of State Income Tax Structure on Migration,” Fiscal Research Program Working Paper 79, Andrew Young School of Policy Studies, Georgia State University December 2002.

#### Papers under Review and in Progress

“The Returns to Higher Education for Older Age Individuals,” with Thomas Mroz, Lakshmi Pandey, David Copeland, and Alex Hathaway, in progress.

“The Revenue Efficiency of India’s Subnational VAT,” with Astha Sen, revise and resubmit.

“Did India’s Subnational VAT Improve Economic Efficiency?” with Astha Sen, working paper.

#### Funded Research, Grants and Contracts

Volker Alliance \$97,000: Principal Investigator “Public Service Academy” (2020-21).

State of Georgia \$2.5 million: Principal Investigator “Georgia Policy Lab” (in progress 2018+)

Laura and John Arnold Foundation \$1 million: Principal Investigator “Child and Family Lab” (in progress 2019+)

Sloan Foundation \$107,931: Principal Investigator “Returns to Later-Age Degrees” (2018-19)

Young African Leaders Initiative, US Department of State \$588,000 over four years 2015-2018: Principal Investigator and Director.

The World Bank \$99,798: Principal Investigator, Assessment of the Subnational Fiscal Framework in Jordan (2017)

FATA and The World Bank \$434,000: Investigator, Pakistan Evaluation Design, Technical Assistance, and Evaluation (through 2017)

Department of Early Care and Learning \$143,000: Principal Investigator, Economic Impact of the Child Care Industry in a Changing Economy (2014-15)

DAI and USAID \$145,411: Team Leader, Jordan Tax Incidence Analysis (2014)

Kentucky Poverty Center/USDA \$45,000: Principal Investigator, Analysis of impact of incarceration on food security of children in the U.S. (Robynn Cox, co-PI) (2011-12)

Government of Pakistan, Federal Bureau of Revenue \$303,000: Team Leader, Microsimulation modeling in the Islamic Republic of Pakistan, (2012)

Robert Wood Johnson Foundation \$210,000: Co-investigator, Distribution of Burden of Public Health Finance (2009)

USAID/HED Grant \$50,000: Co-investigator, Business plan development for International University of Grand Bassam (2009)

DFID \$120,000: Principal Investigator, Analysis of Subnational Government Finance in West Bengal, India (2009)

DAI and USAID Jordan Fiscal Reform Project II \$241,586: Investigator, Ministry of Finance Economic Policy Analysis (2008-2010)

The World Bank, Pakistan Federal Bureau of Revenue \$967,000: Investigator Tax Reform in Pakistan (2007-2009)

Bright From the Start \$149,000: Principal Investigator, Analysis of the impact of child care industry (2007-08)

Atlanta Women's Foundation \$19,780: Principal Investigator, Status of Women in Georgia (2007-08)

HealthCare Georgia \$67,000: Principal Investigator, Analysis of growing elderly population state revenue and Medicaid expenditures (2004-05)

Government of Jamaica, Tax Reform \$1.0 million: Co-Principal Investigator and Co-Director, Responsible for analysis of individual income and payroll taxes, overall tax burden analysis and comprehensive report (2003-05)

Georgia Campaign for Adolescent Pregnancy Prevention and the Georgia Health Policy Center \$10,500: Principal Investigator, Analysis of the cost of teen pregnancy in Georgia (2003)

Urban Institute, Child Care Advocacy \$25,000: Co-investigator, Assessment of current structure of child care funding in Georgia as one of three Urban Institute pilot sites (2002).

USAID Fiscal Reform in the Russian Federation \$11 million: Resident Chief of Party Moscow (1997-2000)

State of Georgia State Tax Reform Commission \$150,000: Co-investigator Development of micro-simulation model and analysis of current and potential individual income tax structure (1993-94)

State of Ohio \$600,000: Senior Investigator, Tax Study (1993-94)

USAID Russia Project in Municipal Finance \$200,000: Co-Investigator (1993-95)

USAID \$1.83 million: Co-Investigator, Guatemala Tax Reform (1992-1994)

### Selected Recent Academic and Professional Service

#### Board Membership:

*Journal of Public Affairs Education*, editorial board 2021-

*International Tax and Public Finance*, editorial board 2016-

*State Tax Notes*, editorial board 2006-

*Public Budgeting and Finance*, editorial board 1999-2011; 2019+

Advisory Committee Member for the Urban Institute, Center on Nonprofits and Philanthropy, 2002-2004

Lincoln Institute of Land Policy, Faculty Associate, 2000-

National Tax Association, Board of Directors, 2003-2005

National Tax Association Annual Meetings Program Chair, 2001, Annual Conference Committee, 2014

Internal Revenue Service, Statistics of Income Advisory Board member, 1995-2008

#### Reviewer:

*B.E. Journal of Economic Analysis and Policy, National Tax Journal, Economic Inquiry, Journal of Public Economics, China Review, Public Budgeting and Finance, State and Local Government Review, Public Finance Review, Southern Economics Journal, Public Economics, Public Finance and Public Policy, Journal of Regional Science, Research in Labor Economics, National Science Foundation, Journal of Urban Affairs*

#### Selected Professional and Community Service:

External Reviewer: International Tax Coordination Program, Austrian Science Fund (2007, 2010), George Washington University Department of Economics (2018-19); Florida Atlantic University Economics (2021)

Atlanta Census Counts Campaign GSU Lead (2019+)

Member, Georgia Population Projection Panel (2000 to present)

Member Georgia Child Support Commission Economic Expert's group (to advise the Governor and General Assembly on revisions to Georgia's child support payment guidelines), 2005

Member of the Early Child Care and Education Task Force for the City of Atlanta, 2005-06

NASPAA Comprehensive Schools section co-chair (2020-)

## Professional Associations

American Economic Association, National Tax Association-Tax Institute of America, NASPAA

## Recent Doctoral Dissertations and placements

GSU (Chair):

Christine Moloi (2007, Central Bank of Botswana)  
Abdu Muwonge (2007, The World Bank)  
Riatu Qibthiyyah (2008, University of Indonesia)  
Robynn Cox (2009, Duke University post-doc, Spelman College, USC)  
Nandya Yuwono (2008, University of Indonesia)  
Shiyuan Chen (2008, Bloomberg Hong Kong)  
Roman Raab (2008, University of Galway)  
Sandeep Bhattachayria (2010, Duke University)  
Harini Kannan (2010, JPAL-Poverty Action Lab, Delhi)  
Andrew Stephenson (2011, Georgia Gwinnett College)  
Astha Sen (2012, Sonoma State University)  
Guilio Zilio (2017, Ernst and Young)  
Oronde Small (2017 Ministry of Finance and Planning, Jamaica)  
Rahul Pathak (2017 Baruch College)  
Jinsub Choi (2017)  
Alicia Plemmons (2019, University of Indiana Edwardsville)

University of Pretoria Dissertation, Mini-dissertation, and thesis activity:

Sansia Brink (current)  
Marius Van Oordt (examiner, 2016)  
Dirk Scholtz (MA examiner, 2016)  
General support, MA classes 2015+

Other external dissertation support:

Bahauddin Zakariya University Multan, Pakistan  
Government College University Lahore, Pakistan  
National Defense University Islamabad, Pakistan