

NAOMI E. FELDMAN

Department of Economics
Hebrew University of Jerusalem
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EDUCATION

University of Michigan, Ann Arbor

Ph.D., Economics, 2004

M.A., Economics, 2001

University of Illinois at Urbana-Champaign

B.S., Economics, 1995 (Highest Honors)

Minor in French Language and Literature

RESEARCH INTERESTS

Public Finance, Behavioral Economics, Applied Econometrics

EMPLOYMENT HISTORY

2018 - present Associate Professor of Economics, Department of Economics, Hebrew University of Jerusalem, Israel

2016 - 18 Principal Economist, Fiscal Analysis Section, Federal Reserve Board, Washington, DC.

2017 - 18 Senior Economist, Council of Economic Advisers, Executive Office of the President, Washington, DC (on leave from Federal Reserve Board).

2011 - 16 Senior Economist, Fiscal Analysis Section, Federal Reserve Board, Washington, DC.

2014 - 15 Adjunct Professor, Department of Economics, University of Maryland.

2004 - 11 Lecturer (Tenure Track), Department of Economics, Ben-Gurion University, Be'er-Sheva, Israel.

2008 Visiting Assistant Professor, Ford School of Public Policy and Department of Economics, University of Michigan, Ann Arbor.

2004 Project Advisor (Study on international corporate income taxation), Monetary Assessment and Strategy Division, Bank of England, London, UK.

2003-04 Senior Economist (Antitrust litigation support), ApplEcon LLC, Ann Arbor.

1997-98 Research Assistant (Economic Analysis Group), U.S. Department of Justice, Antitrust Division, Washington DC.

PROFESSIONAL ACTIVITIES

Monetary Committee (Bank of Israel)—Voting member (2021-

American Economic Journal: Economic Policy—Co-editor (2021-

National Tax Journal—Forum Editor (2019-2020)

Policy Fellow in Economics—Taub Center for Social Policy Studies in Israel (2021-

International Monetary Fund—External tax consultant (2021)

REFEREED PUBLICATIONS

“Investment Differences between Public and Private Firms: Evidence from U.S. Tax Returns,” 2021 (with Laura Kawano, Elena Patel and Nirupama Rao, Michael Stevens, and Jesse Edgerton, *Journal of Public Economics*, Vol 196.

“Hidden Baggage: Behavioral Responses to Changes in Ticket Tax Disclosure,” 2020 (with Sebastien Bradley), *American Economic Journal: Economic Policy*, Vol 12, No. 4, pp.58-87.

“Raising the Stakes: Experimental Evidence on the Endogeneity of Taxpayer Mistakes,” 2018 (with Jacob Goldin and Tatiana Homonoff), *National Tax Journal*, Vol 71, No. 2, 201-230.

“Taxpayer Confusion: Evidence from the Child Tax Credit,” 2016 (with Peter Katuščák and Laura Kawano), *American Economic Review*, Vol. 106, No. 3, 807-35.

“Skill Choice and Skill Complementarity in Eighteenth Century England,” 2016 (with Karine van der Beek), *Explorations in Economic History*, Vol. 59, 94-113.

“The Impact of Including, Adding and Subtracting a Tax on Demand,” 2015 (with Bradley Ruffle), *American Economic Journal: Economic Policy*, Vol. 7, No 1, 95-118.

“Crime and Mental Wellbeing,” 2014 (with Francesca Cornaglia and Andrew Leigh), *Journal of Human Resources*, Vol. 49, No 1, 110-140.

“Time is Money: Choosing Between Charitable Activities,” 2010, *American Economic Journal: Economic Policy*, Vol. 2, No. 1, 103-130.

“Mental Accounting Effects of Income Tax Shifting,” 2010, *Review of Economics and Statistics*, Vol. 92, No. 1, 70-86.

“Estimating Tax Noncompliance with Evidence from Unaudited Tax Returns,” (with Joel Slemrod), 2007, *Economic Journal*, Vol. 117, No. 518, 327-352.

“Adoption of Computerized Physician Order Entry Systems,” (with David Cutler and Jill Horwitz), 2005, *Health Affairs*, Vol. 24, Issue 6, 1654-1663.

Strategy and Management

“Entry into new foreign markets: Performance feedback and opportunity costs,” (with Dinesh Iyer, Ohad Ref and Zur Shapira), *Journal of World Business*, forthcoming.

OTHER PUBLICATIONS

“War and Taxation: When Does Patriotism Overcome the Free-Rider Impulse?” (with Joel Slemrod) in Isaac Martin, Ajay K. Mehrotra, and Monica Prasad, eds. *The New Fiscal Sociology: Taxation in Comparative and Historical Perspective* (Cambridge University Press, 2009), 138-154

“The Property Tax in Michigan,” (with Paul Courant and Douglas Drake) in Charles Ballard, Paul Courant, Douglas Drake, Ronald Fisher, and Elisabeth Gerber, eds. *Michigan at the Millennium* (East Lansing, MI: Michigan State University Press, 2003), 577-602.

Reviewed in the *National Tax Journal*, 2005, Vol LVIII, No. 2, 327- 330.

WORKING PAPERS

“A Grant for Every Citizen: Survey Evidence of the Impact of a Direct Government Payment in Israel” (joint with Ori Heffetz)

“The Effect of Environmental Taxes on Car Prices, Purchases and Mileage” (with David Katz and Laura Kawano)

“An Opportunity for Real-Time Data: A First Look at the Impact of Opportunity Zone Designation on Neighborhoods” (with Kevin Corinth)

RETIRED WORKING PAPERS

“Wages, Productivity and Marriage: The Case of Major League Baseball” (with Francesca Cornaglia). IZA DP No. 5695 (top 10 IZA DP download)

“Religious Terrorism: A Cross-Country Analysis” (with Bradley Ruffle), Working Paper Series: Economics of National Security, Samuel Neaman Institute (Technion), 2007, No. 8.

“Tax Credits and Charitable Contributions in Michigan,” (with James R. Hines Jr.), Office of Tax Policy Research Working Paper No. 2003-7, October 2003.

“Can Nonlinear Taxation Cure a Present-Biased Agent?” (with Peter Katuščák)

“Reevaluating Property Tax Capitalization and Burden: Michigan's Proposal A”

SELECTED CONFERENCE PRESENTATIONS and WORKSHOPS (last 5 years)

National Tax Association (NTA), 2020 - 2016

International Institute of Public Finance (IIPF), 2019 - 2016

NBER, Public Finance, Boston, MA (2018)

RIDGE, Public Finance Workshop, Montevideo, Uruguay (2018)

SPEA, Bloomington, IN (2017) Public Economics UK, Oxford (2016)

Michigan Tax Invitational, Ann Arbor, MI (2016)

Brookings Behavioral Economics Conference, Washington, DC (2015)

POPULAR PRESS

“Airfare transparency made the free market freer,” *bloomberg.com*, January 24, 2020.

“Short-termism isn't a thing, say Fed economists” *Financial Times*, October 5, 2018

“Listed companies are less short-termist than previously thought”. *Financial Times*, October 4, 2018.

“Marriage Moneyball,” *Wall Street Journal*, November 5, 2011.

“This week's interesting economics research” in *The Economist*, November 2, 2011.

“More or less”—special program on marriage, April 30, 2011. BBC Radio 4.

INVITED SEMINAR PRESENTATIONS

Scheduled 2021: Tulane University, Institute for Fiscal Studies (London), Online Public Finance Seminar

Recent past: CREST-Institut Polytechnique de Paris, Cornell University, Hebrew University of Jerusalem, Tel-Aviv University, IDC, New Economics School (Moscow), Haifa University, Bar-Ilan University, McMaster University, US Department of Treasury, Office of Tax Analysis, University of Michigan, University of Toronto, Queens University, Williams College

GRANTS and FELLOWSHIPS

Israel Science Foundation, Personal Grant, 2019 – 2022, \$260,000 USD.

Falk Institute Personal Grant, 2020.

Global Development Network Regional Research Competition Grant, 2008, (with Peter Katuščák), \$11,275

Economic and Social Research Council Small Grant, 2008, (with Francesca Cornaglia), £80,000. “Wages, Productivity and Marriage: The Case of Major League Baseball.”

NBER Economics of National Security Grant, 2005, (with Joel Slemrod).

Samuel Neaman Institute (Technion), Economics of National Security Grant, 2005, (with Bradley Ruffle).

Rackham One-Term Fellowship, University of Michigan, 2003.

Social Science Research Council Program on Philanthropy and the Nonprofit Sector Dissertation Fellowship-Alternate, 2003.

NBER Fellowship for the Study of Nonprofit Institutions, 2002-2003.

Michael J. Moore Dissertation Research Prize, Department of Economics, University of Michigan, 2002.

One-year fellowship, Office of Tax Policy Research, 2001-2002.

Regent's Fellowship, University of Michigan, 1998-2002.

Summer Research Assistantship, University of Michigan, 1999.

REFEREE

American Economic Journal: Economic Policy and Applied Economics, Economic Journal, Journal of Public Economics, Review of Economics and Statistics, European Journal of Political Economy, International Tax and Public Finance, National Tax Journal, National Science Foundation, Binational Science Foundation