

## MIGUEL ALMUNIA

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### ACADEMIC EMPLOYMENT

2024 – Professor of Economics, CUNEF Universidad, Spain  
2022 – 2024 Associate Professor of Economics, CUNEF Universidad, Spain  
2018 – 2022 Assistant Professor of Economics, CUNEF, Spain  
2013 – 2018 Assistant Professor of Economics, University of Warwick, UK

### OTHER EMPLOYMENT

2023 – 2024 External Consultant, International Monetary Fund, US  
2019 – 2020 External Consultant, AIREF and Instituto de Estudios Fiscales, Spain  
2009 & 2016 Short-Term Consultant, DEC-Research Group, World Bank, US  
2012 External Consultant, Instituto de Estudios Fiscales, Spain  
2006 – 2007 Project Associate, Innovations for Poverty Action (IPA), Peru

### OTHER AFFILIATIONS

2024 – Senior Fellow for Public Finance & Taxes, Esade EcPol  
2022 – Invited Researcher, J-PAL Europe  
2021 – International Research Fellow, Institute for Fiscal Studies (IFS)  
2018 – Research Affiliate, CEPR Public Economics program  
2017 – 2018 Visiting Assistant Professor, CEMFI, Spain  
2016 – Research Affiliate, International Growth Centre (IGC)  
2013 – Research Associate, Centre for Competitive Advantage in the Global Economy (CAGE), University of Warwick

### EDUCATION

May 2013 PhD in Economics, University of California – Berkeley  
- Advisors: Emmanuel Saez and Alan Auerbach  
June 2008 MPA in International Development (MPA/ID), Harvard Kennedy School  
June 2005 B.A. in Economics, Universidad Carlos III de Madrid

### RESEARCH AND TEACHING FIELDS

Research: Public Economics, Applied Microeconomics.

Teaching: Public Economics, Applied Econometrics, Macroeconomics.

### PUBLISHED PAPERS

10. “Does the Value-Added Tax Add Value? Lessons from a Diverse Set of Countries”  
with Anne Brockmeyer, Giulia Mascagni, Vedanth Nair and Mazhar Waseem  
**Journal of Economic Perspectives**, vol. 38(1), Winter 2024, p. 107-32.  
DOI: [10.1257/jep.38.1.107](https://doi.org/10.1257/jep.38.1.107)

9. “Strategic or Confused Firms? Evidence from ‘Missing’ Transactions in Uganda”  
with Jonas Hjort, Justine Knebelmann and Lin Tian  
**Review of Economics and Statistics**, vol. 106(1), Jan 2024, p. 256-265.

DOI: [10.1162/rest\\_a\\_01180](https://doi.org/10.1162/rest_a_01180)

8. "Venting Out: Exports During a Domestic Slump"  
with Pol Antràs, David Lopez-Rodriguez and Eduardo Morales  
**American Economic Review**, vol. 111(11), Nov 2021, p. 3611-3662.  
DOI: [10.1257/aer.20181853](https://doi.org/10.1257/aer.20181853)
7. "VAT Notches, Voluntary Registration and Bunching: Theory and UK Evidence"  
with Li Liu, Benjamin Lockwood and Eddy Tam  
**Review of Economics and Statistics**, vol. 103(1), Mar 2021, p. 151-164.  
DOI: [10.1162/rest\\_a\\_00884](https://doi.org/10.1162/rest_a_00884)
6. "More Giving or More Givers? Tax Incentives and Charitable Donations in the UK"  
with Irem Guceri, Benjamin Lockwood and Kimberley Scharf  
**Journal of Public Economics**, vol. 183, Mar 2020, 104114.  
DOI: [10.1016/j.jpubeco.2019.104114](https://doi.org/10.1016/j.jpubeco.2019.104114)
5. "The Elasticity of Taxable Income in Spain: 1999-2014"  
with David Lopez-Rodriguez  
**SERIEs - Journal of the Spanish Economic Association**, vol. 10(3), Nov 2019, p. 281-320.  
DOI: [10.1007/s13209-019-00208-x](https://doi.org/10.1007/s13209-019-00208-x)
4. "Expanding Access to Administrative Data: The Case of Tax Authorities in Finland and the United Kingdom"  
with Jarkko Harju, Kaisa Kotakorpi, Janne Tukiainen and Jouko Verho  
**International Tax and Public Finance**, vol. 26 (3), June 2019, p. 661-676.  
DOI: [10.1007/s10797-018-9525-0](https://doi.org/10.1007/s10797-018-9525-0)
3. "Under the Radar: The Effects of Monitoring Firms on Tax Compliance"  
with David Lopez-Rodriguez  
**American Economic Journal: Economic Policy**, vol. 10 (1), Feb 2018, p. 1-38.  
DOI: [10.1257/pol.20160229](https://doi.org/10.1257/pol.20160229)
2. "Are Men and Women-Economists Equally Distributed Across Research Fields? Some New Empirical Evidence"  
with Juan J. Dolado and Florentino Felgueroso  
**SERIEs - Journal of the Spanish Economic Association**, vol. 3 (3), Sep 2012, p. 367-393.  
DOI: [10.1007/s13209-011-0065-4](https://doi.org/10.1007/s13209-011-0065-4)
1. "From Great Depression to Great Credit Crisis: Similarities, Differences, and Lessons"  
with Agustín Bénétrix, Barry Eichengreen, Kevin O'Rourke, and Gisela Rua  
**Economic Policy**, vol. 25 (62), April 2010, p. 219–265.  
DOI: [10.1111/j.1468-0327.2010.00242.x](https://doi.org/10.1111/j.1468-0327.2010.00242.x)

## WORKING PAPERS/IN PROGRESS

"Leveraging Trading Networks to Improve Tax Compliance: Experimental Evidence from Uganda"

with David Henning, Justine Knebelmann, Dorothy Nakyambadde and Lin Tian

[CEPR Discussion Paper 18151](#), May 2023

“The Interaction Effects of Size-dependent Regulations in Spain”  
with Juan F. Jimeno, David Lopez-Rodriguez and Borja Petit

“The Effectiveness of Fiscal Incentives for Business R&D in Spain”  
with David Lopez-Rodriguez

## BOOK CHAPTERS

3. “Una administración moderna basada en los datos” [In Spanish]  
[*A modern data-driven public administration*],  
with Pedro Rey-Biel and Teresa Raigada, in “*Un País Posible: Manual de Reformas Políticamente Viabiles*”, edited by Toni Roldán, Jorge Galindo, Lucas Gortázar and Teresa Raigada, Editorial Deusto, 2023, pp. 67-81.

2. “El ingreso mínimo vital: Relevancia, diseño y puesta en práctica” [In Spanish]  
[*The minimum income scheme: Relevance, design, and implementation*],  
in “*Informe sobre la democracia en España, 2022*”, edited by Amuitz Garmendia and Alberto Penadés, Fundación Alternativas, 2023, pp. 119-132.

1. “¿Cuánta integración económica necesita Europa?” [In Spanish]  
[*How much economic integration does Europe need?*],  
in “*Europa: Tradición o Proyecto*”, edited by Diego S. Garrocho and Valerio Rocco, Abada Editores, 2013, pp. 119-134.

## TEACHING EXPERIENCE

CUNEF Universidad (Instructor, 2018-2024):

Public Economics (UG), Economic Policy (UG), Macroeconomics (UG),  
Undergraduate Thesis (UG)

University of Warwick (Instructor, 2013-2018):

Public Economics (PhD), Econometrics (MSc), Public Economics (MSc)

UC Berkeley (Teaching Assistant, 2009-2011)

Introductory Economics (UG), Development Economics (UG)

Poverty Action Lab (Teaching Assistant, 2010)

Executive Training Course in Bogotá, Colombia

Harvard Kennedy School (Course Assistant, 2007)

International Macroeconomics (MPA)

## RESEARCH GRANTS

2024 – 2028 Ministerio de Ciencia e Innovación (€116k), co-Principal Investigator (PI),  
with co-PI Jan Palguta

2023 – 2025 Leonardo Research Grant, Fundación BBVA (€40k), PI

2022 – 2027 Ramón y Cajal Fellowship, Spanish Ministry of Economy and  
Competitiveness (€235k), PI

2020 – 2023 Fundación Ramón Areces Research Grant (€36k), PI

2020 – 2023 Ministerio de Ciencia e Innovación PID2019-111616GA-I00 (€10k), PI

2019 – 2020 Centre for Tax Analysis in Developing Countries (TaxDev) Research Grant  
(£18k), with co-PI Michael Devereux

2018 – 2019 International Growth Centre (IGC) Research Grant (£35k),  
with co-PIs Alan Griffith, Jonas Hjort and Lin Tian

2016 – 2018 International Growth Centre (IGC) Research Grant (£35k),

- with co-PIs Jonas Hjort, Justine Knebelmann and Lin Tian  
 2016 – 2017 British Academy/Leverhulme Small Research Grant (£10k), PI  
 2014 – 2015 CAGE Small Grants Fund (£5k), PI  
 2014 – 2015 International Growth Centre (IGC) Research Grant (£36k),  
 with co-PIs François Gerard and Jonas Hjort

## FELLOWSHIPS

- 2012 – 2013 Burch Center Continuing Student Fellowship, UC Berkeley  
 2010 – 2011 Fundación Rafael del Pino Graduate Fellowship  
 2008 – 2009 Shapiro Fellowship, Department of Economics and IBER, UC Berkeley  
 2007 – 2008 Banco de España Graduate Fellowship  
 2005 – 2006 Fundación Caja Madrid Graduate Fellowship  
 2004 – 2005 Academic Excellence Scholarship, Spanish Ministry of Education  
 2003 – 2004 Erasmus Scholarship for Exchange Studies at the University of Warwick

## AWARDS

- 2022 Julián Marías prize for best researcher under 40 in Social Sciences and Humanities, Madrid Regional Government  
 2019 Vanguardia de la Ciencia Award (shortlisted)  
 2015 Young Economist Award, International Institute of Public Finance (IIPF)  
 2011 George Break Prize to best student in Public Finance, UC Berkeley  
 2011 Outstanding Graduate Student Instructor (GSI) Award, UC Berkeley  
 2008 Honorable Mention, Second-Year Policy Paper, MPA/ID Program, Harvard

## CONFERENCE PRESENTATIONS & INVITED SEMINARS

- 2024 U. Las Palmas de Gran Canaria, INSEAD, CEPR Public Economics (Lisbon), Goethe University Frankfurt, Universitat Autònoma de Barcelona, Universitat Pompeu Fabra, Spanish Workshop in Development Economics (Navarra), University of Tübingen (sched.), Spanish Economic Association (Palma de Mallorca)  
 2023 IEB/EU Tax Observatory Workshop on Taxation (Barcelona), BSE Summer Forum (Barcelona), Banco de España-CEMFI-UIMP Conference on the Spanish Economy (Santander), Paris School of Economics, Spanish Economic Association (Salamanca)  
 2022 Catholic University of Milan – CIFREL, Oxford CBT Symposium, U. Carlos III de Madrid, Honduras Revenue Administration, Public Finance in Developing Countries (U. Zurich), Spanish Economic Association (Valencia)  
 2021 [Paternity leave + pandemic]  
 2020 Instituto de Estudios Fiscales (Madrid), U. Autónoma de Madrid, VATT Helsinki (virtual), UCM - Instituto Complutense de Análisis Económico (virtual)  
 2019 University of Manchester, RES Annual Conference (Warwick), Bank of Spain Conference on Taxes & Transfers, International Monetary Fund (Washington, DC), World Bank/Michigan Conference on Value Added Taxes (Washington, DC), NTA Annual Conference (Tampa, FL), Public Finance in Developing Countries (U. Zurich)  
 2018 CUNEF, Workshop on Bunching Estimators (UC San Diego), IE Business School, Spanish Economic Association (Madrid), Public Finance in Developing Countries (U. Zurich)

2017	Oxford CBT, VATT - Helsinki, Institute of Fiscal Studies - TaxDev, U. de Barcelona, CEMFI, Spanish Economic Association (Barcelona), Public Finance in Developing Countries (U. Zurich)
2016	ASSA Annual Meeting (San Francisco), Columbia U., ZEW-Mannheim, European University Institute, Department for International Development (DFID), OECD
2015	Heriot-Watt U., U. of Edinburgh, Individual and Small Business Taxation Conference (Warsaw), IIPF (Dublin), PEUK (Exeter), Uppsala, National Tax Association Annual Conference (Boston)
2014	TARC Annual Conference (U. Exeter), Oxford CBT Symposium, Public Economics UK (PEUK) Spring Workshop (LSE), Tax Systems Conference (Oxford), CEPR Public Economics (Warwick)
2013	CIDE, Banco de México, Fundação Getulio Vargas, U. Illinois Urbana Champaign, Mannheim, U. Autónoma de Barcelona, IESE, Warwick, Instituto de Empresa, CEMFI, Pontificia U. Católica del Perú, Oxford CBT, National Tax Association Annual Conference, Spanish Economic Association (Santander)
2012	EEA-ESEM Annual Congress (Málaga), UC Berkeley, Spanish Economic Association (Vigo)

## PROFESSIONAL ACTIVITIES

### Professional organizations:

- Board Member (elected) of the International Institute for Public Finance, 2024-2027.
- Council Member (elected) of the Spanish Economic Association, 2023-2025.

### Editorial boards:

- SERIEs – Journal of the Spanish Economic Association, 2023 - present.
- Economic Policy Panel, 2023-2024.

### Conference Organizing Committee:

- Madrid Public Economics Workshop (MAD Pub): 2023, 2024.
- Public Economics UK (PEUK): 2014, 2015 and 2016.

### Scientific Committee Chair:

- Simposio of the Spanish Economic Association (SAEe): 2024.

### Scientific Committee Member:

- Simposio of the Spanish Economic Association (SAEe): 2023.
- International Institute of Public Finance (IIPF): 2015, 2017, 2023.
- European Economic Association: 2019, 2020.
- Royal Economic Society: 2017, 2018, 2019.

### Departmental Service:

- Head of the Department of Economics at CUNEF: 09/2020 - present
- Member of the Job Market committee at CUNEF: 2018-2019, 2020-2024.

### External reviewer for:

- Agencia Estatal de Investigación (AEI).
- Banco de España.
- European Research Council (ERC).
- International Centre for Tax and Development (ICTD).
- Interamerican Development Bank (IADB).
- National Science Foundation (NSF).
- Private Enterprise Development in Low-income countries (PEDL).

### External examiner for PhD dissertations:

- London School of Economics (LSE).
- Centro de Estudios Monetarios y Financieros (CEMFI).
- Universidad Carlos III de Madrid.
- Paris School of Economics (PSE).

### **REFEREEING ACTIVITY**

*American Economic Review (x4), Journal of Political Economy (x2), Quarterly Journal of Economics (x5), Review of Economic Studies (x2), Journal of Economic Literature, Journal of the European Economic Association, AEJ: Applied Economics (x2), AEJ: Economic Policy (x4), AEJ: Macroeconomics, Review of Economics and Statistics (x3), Economic Journal (x5), Journal of Public Economics (x14), Journal of International Economics, Journal of Money, Credit and Banking, Journal of Economic Behavior and Organization (x2), Scandinavian Journal of Economics, Oxford Economic Papers, International Tax and Public Finance (x7), National Tax Journal, Public Finance Review, Fiscal Studies (x2), SERIEs - Journal of the Spanish Economic Association (x5), BE Journal of Economic Analysis and Policy, German Economic Review.*

### **OTHER INFORMATION**

Languages: Spanish (native), English (fluent), French (intermediate).

Citizenship: Spain.

Personal: Born in 1983. Married, three children (born in 2017, 2021 & 2021).