MICHAEL CARLOS BEST

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May 2025

EMPLOYMENT

2024-	Department of Economics, Columbia University	Associate Professor (without tenure)
2022-2023	Department of Economics, Princeton University	Visiting Assistant Professor
2017-2024	Department of Economics, Columbia University	Assistant Professor
2014-2017	Stanford Institute for Economic Policy Research, Stanford University	Postdoctoral Fellow

OTHER PROFESSIONAL ACTIVITIES

2018-	National Bureau of Economic Research, Public Economics	Faculty Research Fellow
2018-	National Bureau of Economic Research, Development Economics	Faculty Research Fellow
2018-	Center for Development Economics and Policy	Affiliate
2017-	Bureau for Research and Economic Analysis of Development (BREAD)	Affiliate
2022-	Abdul Latif Jameel Poverty Action Lab (J-PAL)	Affiliate
2015-	Institute for Fiscal Studies (IFS)	International Research Fellow
2015-20	Centre for Economic Policy Research (CEPR), Development Economics	Research Affiliate
2020-	Centre for Economic Policy Research (CEPR), Development Economics	Research Fellow
2014-	Centre for Economic Policy Research (CEPR), Public Economics	Research Affiliate

EDUCATION

2009-2014	London School of Economics	PhD Economics
2011-2012	UC Berkeley Economics, Center for Equitable Growth	Visiting PhD Student
2008-2009	London School of Economics	MRes Economics (distinction)
2006-2008	University of Oxford	MPhil Economics (distinction)
2003-2006	London School of Economics	BSc Government & Economics

RESEARCH AND TEACHING FIELDS

Public Economics and Development Economics

PUBLICATIONS

Individuals and Organizations as Sources of State Effectiveness (with Jonas Hjort, and David Szakonyi) *American Economic Review,* 113(8), 2121–2167, 2023

Sanitation and Property Tax Compliance: Analyzing the Social Contract in Brazil (with Evan Kresch, Mark Walker, François Gerard, and Joana Naritomi) *Journal of Development Economics*, 160, January 2023

Government Analytics Using Administrative Case Data (with Alessandra Fenizia and Adnan Khan) Chapter 15 in *The Government Analytics Handbook: Leveraging Data to Strengthen Public Administration* edited by Daniel Rogger and Christian Schuster, Washington D.C. World Bank. 2023.

The Allocation of Authority in Organizations: A Field Experiment with Bureaucrats (with Oriana Bandiera, Adnan Khan, and Andrea Prat) *Quarterly Journal of Economics*, 136(4), 2195–2242, 2021

Estimating the Elasticity of Intertemporal Substitution Using Mortgage Notches (with James Cloyne, Ethan Ilzetzki and Henrik Kleven) *Review of Economic Studies,* 87(2), 656–690, 2020

Housing Market Responses to Transaction Taxes: Evidence from Notches and Stimulus in the UK (with Henrik Kleven) *Review of Economic Studies,* 85(1), 157–193, 2018

Production vs Revenue Efficiency With Limited Tax Capacity: Theory and Evidence From Pakistan (with Anne Brockmeyer, Henrik Kleven, Johannes Spinnewijn and Mazhar Waseem) *Journal of Political Economy,* 123(6), 1311–1355, 2015

WORKING PAPERS AND EXPERIMENTS IN THE FIELD

Greener on the Other Side: Inequity and Tax Compliance (with Luigi Caloi, François Gerard, Evan Kresch, and Joana Naritomi). May 2025

Salary Misreporting and the Role of Firms in Workers' Responses to Taxes: Evidence from Pakistan February 2025. Revise and resubmit, *Review of Economics and Statistics*

Attacking Networks of Tax Evasion: Theory and Evidence from Paraguay (with Florian Grosset, Gastón Pierri, Evan Sadler, and Panos Toulis). Experiment 1 completed [registration, PAP, midline report]. Experiment 2 in the field. Experiment 3 planned July 2025.

The Political Economy of Progressive Property Tax Reform: Evidence from Pakistan (with Ali Abbas, Ali Cheema, Adnan Khan, and Shandana Khan Mohmand). Experiment 1 completed [registration, PAP]. Experiment 2 in the field May/June 2025.

Measuring and Decomposing Bias: Evidence from Corruption Complaints in Peru (with Leonard Goff, Jonas Hjort, Dafne Murillo, and Gastón Pierri). February 2025.

When and Why do Governments Pay More? Evidence from Brazil (with Augustin Chaintreau, Joana Naritomi, and Dimitri Szerman). October 2024.

A Bird in the Hand: Detection, Collection and Deterrence in Tax Enforcement (with Jawad Shah and Mazhar Waseem). July 2021.

Optimal Income Taxation with Career Effects of Work Effort (with Henrik Kleven). February 2013.

WORK IN PROGRESS

Algorithms in Public Organizations: Experimental Evidence from Corruption Complaints in Peru (with Jonas Hjort and Gastón Pierri)

> *Research Question: What determines takeup of algorithmic tools in a complex organization like a civil service?*

Tax Enforcement Traps: Experimental Evidence from Pakistan (with Sher Afghan Asad, Anders Jensen, and Adnan Khan)

> *Research Question: Can complementarities in tax compliance decisions create enforcement traps? And how can tax enforcement strategies escape them?*

Local Government State Capacity: Evidence from Brazil (with Vansh Gupta, Renata Lemos, and Daniela Scur)

Research Question: How can we use municipal governments' Daily Gazettes to measure state capacity and its determinants?

State Capacity and Responses to Natural Disasters: Evidence from Brazilian Municipalities (with Vansh Gupta, Renata Lemos, and Daniela Scur)

Research Question: What types of state capacity determine local governments' ability to respond effectively to natural disasters?

Individual and Organizational Determinants of Evasion in Customs: Evidence from Pakistan (with Tim Dobermann and Faraz Hayat)

Research Question: Which individuals are most/least able to detect evasion of customs duties? How can teams be organized to maximize performance?

Cash Transfers to Escape Extreme Poverty Traps: Evidence from Brazil's Bolsa Familia (with Felipe Lobel and Valdemar Neto)

Research Question: We show that cash transfers to the extremely poor in Brazil cause increases in labor suppl, contrary to the predictions of standard models. We build a model of poverty traps to rationalize this and explore policy consequences.

REFEREEING SERVICE

American Economic Review, American Economic Review: Insights, American Economic Journal: Applied Economics, American Economic Journal: Economic Policy, Canadian Journal of Economics, Econometrica, Economica, Economic Development and Cultural Change, Economic Journal, Economie et Statistique, J-PAL, Journal of Development Economics, Journal of Economic Behavior and Organization, Journal of the European Economic Association, Journal of Political Economy, Journal of Public Economics, Journal of Public Economics Theory, International Tax and Public Finance, Journal of Urban Economics, Labour Economics, Management Science, National Science Foundation, National Tax Journal, Quarterly Journal of Economics, Rand Journal of Economics, Review of Economic Studies, Review of Economics and Statistics, Review of International Organizations, World Bank Economic Review, World Bank DIME

OTHER SERVICE

2023-	Associate Editor: Journal of the European Economic Association
2022, 2023	Co-organizer, NBER Summer Institute, Public Economics
2022, 2023	Scientific Committee: International Institute for Public Finance
2022, 2023	Scientific Committee: National Tax Association
2021, 2022, 2023	Area Chair, Empirical: ACM conference on Equity and Access in Algorithms, Mechanisms, and Optimization (EAAMO)
2018, 2019	Co-organizer: New York Area Juniors' Nano-Conference in Development Economics
2017-2022, 2023-24	Co-organizer: Labor and Public Economics seminar, Columbia
2021-2022, 2024-25	Co-organizer: Development seminar, Columbia

TALKS

2024/25 (including upcoming): Wharton, IADB Conference on Smart Public Procurement, FGV-EESP, INSPER, PUC-Rio, Northwestern Kellogg, Zurich conference on public finance in developing countries, Berkeley Haas; **2023/24:** Fordham, University of Kentucky, Bergen, Mannheim, Munich, Utah Conference on Political Economy and Organizational Economics, UPF, Georgetown, STICERD/LSE/IFS, CEPR Public Economics Symposium; **2022/23:** NYU, Cornell, University of Notre Dame, Tulane, USC, Northwestern; **2021/22:** University of Pittsburgh, Harvard Business School; **2020/21:** Paris School of Economics,

Sciences Po, Aix Marseille, Stockholm SITE, UC Irvine, Virtual PF seminar; **2019/20:** IADB, Iowa State, European Commission, CUNY, National Tax Association, Zurich conference on public finance in developing countries; **2018/19:** Georgetown, USC, Harvard/MIT, Stockholm, Oslo, Simon Fraser; **2017/18:** Lindau, Clemson, World Bank, NYU, Virginia, Stockholm SITE, Paris School of Economics, Warwick, UCLA; **2016/17:** UCL, Duke, NBER, UBC, Michigan, Northwestern, Columbia, World Bank, Institute for Fiscal Studies, Mannheim, Uppsala; **2015/16:** Santa Clara, Berkeley; **2014/15:** Columbia, World Bank, International Monetary Fund; **2013/14:** Institute for Fiscal Studies, Oxford, Warwick, UCSD, Wharton; **2011/12:** International Institute of Public Finance, Ann Arbor, Michigan, Berkeley.

TEACHING

Spring 2023	ECO 524: Graduate Public Finance II, instructor, Princeton University
Fall 2020, Spring 2022, 2024	UG 3412: Introduction to Econometrics (Undergraduate), instructor, Columbia University
Spring 2018, 2019, 2022, 2024 Fall 2019, 2020	GR6307: Public Economics & Development (PhD level), instructor, Columbia University
2017-2022	UG 4999: Undergraduate Honors Seminar, instructor, Columbia University
Winter 2016, Fall 2016	Economics 241: Public Finance and Taxation I (PhD level), lecturer, Stanford University
Spring 2015	Economics 102C: Advanced Topics in Econometrics (undergraduate level), lecturer, Stanford University
Summer 2009, 2010, 2011	EC270 Public Finance (undergraduate level), Class Teacher, Summer School, London School of Economics
Fall 2009 – Spring 2011	EC426 Public Economics (masters level), Graduate Teaching Assistant, London School of Economics
Fall 2009 – Spring 2011	EC307 Development Economics (undergraduate level), Graduate Teaching Assistant, London School of Economics
Fall 2010 – Spring 2011	EC307 Extension course on Empirical Methods, Instructor and co-designer of course, London School of Economics
Fall 2008 – Spring 2009	EC201 Microeconomic Principles (undergraduate level), Graduate Teaching Assistant, London School of Economics

GRADUATE STUDENT ADVISEES (BY YEAR OF GRADUATION)

2028/29: Diego Tocre; **2027/28:** Catalina Gomez Colomer; Jake Spitz; Aidan Wang; **2026/27:** Dafne Murillo; **2025/26:** Nadia Ali; Nikhil Bhasavappa; Luigi Caloi; Jared Grogan; Ricardo Pommer Muñoz; **2024/25:** Marina Lemos* (Cornerstone); Akanksha Vardani (BIT); **2023/24:** Florian Grosset (CREST-ENSAE); Saloni Gupta (Stanford postdoc / Brown AP); James Jiang*; Dian Jiao (Amazon); Parijat Lal* (Columbia postdoc, WB YPP); Seung-hun Lee* (HKUST-SNU Postdoc, Taipei School of Economics AP); **2022/23:** Kyle Coombs (Bates college); Naman Garg* (Cornerstone); Bhargav Gopal (Queens University); Sakshi Gupta (Cornerstone); **2021/22:** Motaz Al-Chanati (Cornerstone); Tatyana Avilova (Bowdoin college); Lucas Husted* (Cornerstone); Matthew Maszewski (Rutgers); David Rosenkranz (Fordham University); Arpita Saluja (Keystone AI); Maggie Shi (Chicago Harris); **2020/21:** Yi Jie Gwee (Government of Singapore); **2019/20:** Robert Ainsworth (University of Florida); Yi Cheng (Charles River Associates); Cameron LaPoint (Yale SOM); Janet Martin (Rimeto); Xavier Moncasi (Amazon); David Serrano (Cornerstone); Divya Singh (Amazon); **2018/19:** Xuan Li (HKUST); Qiuying Qu (Capital One); **2017/18:** So Yoon Ahn (UIC); Tong Geng (JD.com); Golvine de Rochembeau (Sciences Po) *(* indicates sponsor)*

Awards And Prizes

2022	*American Economic Review: Insights* Excellence in refereeing award
2011	Outstanding Teaching Commendation, Economics Network of the Higher Education Academy
2009 & 2011	Teaching Prize, LSE Economics & Teaching and Learning Centre
2008 – 2011	Economic & Social Research Council Quota Award, LSE, Economics
2008	George Webb Medley Prize Proxime Accessit for the best thesis, University of Oxford, Department of Economics
2007 – 2008	David Walton Distinguished Doctoral Scholarship, University of Oxford, Department of Economics

Grants

3/25-12/26	Testing the Existence of Informality Traps, $104,276, International Growth Centre (with Sher Afghan Asad, Anders Jensen, and Adnan Khan)
2/25-12/26	Improving State Effectiveness in Arsenic Risk Mitigation: Experimental Evidence from Bangladesh, $100,754, International Growth Centre (with Alexander van Geen, Jack Willis, Prabhat Barnwal, Kazi Matin Ahmed, and Ahasan Habib)
2/25-10/26	Triaging Citizen Corruption Complaints, $37,500, International Growth Centre (with Jonas Hjort and Gaston Pierri)
11/24-4/26	Ethnic Discrimination in the State: Experimental Evidence from Peru, $31,250, Stone Centre at UCL (with Jonas Hjort and Gaston Pierri)
8/24-7/26	Robust Experimental Designs for Measuring Spillover Effects in Large Networked Populations, $350,000, National Science Foundation (with Panos Toulis)
6/24-6/25	Public Procurement on Buyer-seller Networks: Fair and Efficient Access, $80,000, Interdisciplinary Seed Grants competition (with Augustin Chaintreau)
7/23-7/25	Levelling the Tax Playing Field: Evidence from Punjab Pakistan, $25,000, International Growth Centre (with Sher Afghan Asad, Anders Jensen, and Adnan Khan)
1/23-9/24	Day to Day Disasters, $38,255, Institute for Social and Economic Research and Policy, Columbia (with)
1/23-1/25	Dampening Natural Disasters' Disruptive Effects on Labor Markets, $86,250, International Growth Centre (with Daniela Scur and Renata Lemos)
9/22-9/25	The Political Economy of Progressive Tax Reform: Evidence from Pakistan, $227,239, International Centre for Taxation and Development (with Ali Abbas, Ali Cheema, Adnan Khan, and Shandana Khan Mohmand)
3/22-3/25	Attacking Netowrks of Tax Evasion: Theory and Evidence, $362,577, National Science Foundation (with Evan Sadler and Gaston Pierri)
9/21-3/25	Citizen Scrutiny and Government Efforts to Fight Corruption, $491,267, National Science Foundation (with Jonas Hjort and Gaston Pierri)
8/21-8/25	Nolkup: An App to Access Low Arsenic Water in Bangladesh, $200,000, USAID DIV (with Alexander van Geen, Jack Willis, Prabhat Barnwal, Kazi Matin Ahmed, and Ahasan Habib)
6/21-9/25	Attacking Netowrks of Tax Evasion: Theory and Evidence, $141,263, International Growth Centre (with Evan Sadler and Gaston Pierri)
5/20-5/23	Combining Administrative Databases to Improve Public Procurement Performance: evidence from Brazil, $43,750, TaxDev, Institute for Fiscal Studies (with Joana Naritomi and Dimitri Szerman)

4/20-4/23	Attacking Networks of Tax Evasion: Theory and Evidence, $25,000, TaxDev, Institute for Fiscal Studies (with Evan Sadler and Gaston Pierri)
6/19-5/22	Tax Evasion and Resource Misallocation: Theory and Evidence from Pakistan, $36,450, TaxDev, Institute for Fiscal Studies (with Mazhar Waseem)
3/19-9/25	Inequality and Governance in Unstable Democracies: The Mediating Tole of Trust, $127,398, Economic and Social Research Council - UK (with Ali Cheema and Shandana Khan Mohmand)
1/19-12/20	Greener on the Other Side? Tax Collection and Horizontal Inequity, $149,891, Abdul Latif Jameel Poverty Action Lab (with François Gerard, Joana Naritomi, Evan Kresch, and Laura Zoratto)
1/19-12/20	Greener on the Other Side? Tax Collection and Horizontal Inequity, $50,000, World Bank (with François Gerard, Joana Naritomi, Evan Kresch, and Laura Zoratto)
1/18-12/18	How much of the waste in public procurement is because good suppliers don't want to sell to the government?, $20,000, Institute for Social and Economic Research and Policy, Columbia (with)
10/12-9/15	Motivating Bureaucrats: Autonomy vs Performance Pay for Public Procurement in Pakistan, $271,951, Abdul Latif Jameel Poverty Action Lab (with Oriana Bandiera, Adnan Khan and Andrea Prat)
10/11-9/14	Motivating Bureaucrats: Autonomy vs Performance Pay for Public Procurement in Pakistan, $49,660, World Bank (with Oriana Bandiera, Adnan Khan and Andrea Prat)
10/11-9/14	Motivating Bureaucrats: Autonomy vs Performance Pay for Public Procurement in Pakistan, $279,489, International Growth Centre (with Oriana Bandiera, Adnan Khan and Andrea Prat)

OTHER INFORMATION

Software:	Stata, R, LaTeX, SQL, LyX, Matlab, basic HTML
Languages:	English (native), Spanish (bilingual), Dutch (excellent), French (very good)
Professional:	Member of the European Economic Association, the American Economic Association, the National Tax Association and the International Institute of Public Finance
Citizenship:	El Salvador and United Kingdom. US permanent resident.
Sport:	LSE squash team 2003–2006 & 2008–2011