GABRIEL ZUCMAN

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CURRENT POSITIONS

2023-	Professor of Economics, <u>Paris School of Economics</u> and <u>Ecole</u> Normale Supérieure – PSL
2019-	Associate Professor of Economics (with tenure), UC Berkeley, Department of Economics and Goldman School of Public Policy
2021-	(on leave, 2023-) Founding Director, EU Tax Observatory

PAST POSITIONS

2019-2023	Founding Director, James M. and Cathleen D. Stone Center on Wealth and Income Inequality, UC Berkeley
2015-2019	Assistant Professor of Economics, UC Berkeley
2017-2018	Visiting Assistant Professor, SIEPR, Stanford University
2014-2015	Assistant Professor of Economics, London School of Economics
2013-2014	Postdoctoral Scholar, UC Berkeley

OTHER PROFESSIONAL AFFILIATIONS

2022-	Member, New York Fed's Economic Advisory Panel
2020-	Research Associate, NBER
2019-	Co-director, Economics for Inclusive Prosperity
2018-	Research Fellow, CEPR
2017-	Commissioner, Independent Commission for the Reform of
	International Corporate Taxation (<u>ICRICT</u>)
2016-	Visiting Senior Fellow, STICERD
2015-	Co-director, World Inequality Lab and World Inequality Database
2015-2020 2014-2016	Faculty Research Fellow, NBER Research Associate, Center for Economic Performance

EDUCATION

2009-2013	PhD in Economics, Paris School of Economics
2008	MSc. "Economic Policy Analysis", Paris School of Economics
2005-2010	École Normale Supérieure Paris-Saclay

HONORS & AWARDS

2023	John Bates Clark medal, American Economic Association
2021	Colbert Prize
2021	Hans Matthöfer Prize
2021	Young Economist Award, France-Israel Foundation
2021	Andrew Carnegie Fellowship
2019	Bernácer Prize
2019	Alfred P. Sloan Research Fellow
2018	Young French Economist Prize, Le Monde, Cercle des Économistes
2017	Excellence Award in Global Economic Affairs, Kiel Institute for
	the World Economy
2014	French Economic Association award for best PhD dissertation
2011	FEEM Award

BOOKS

The Triumph of Injustice: How the Rich Dodge Taxes and How to Make Them Pay, with Emmanuel SAEZ, W.W. Norton, October 2019: TaxJusticeNow.org
Other editions: France (Le Seuil), Germany (Suhrkamp), Italy (Einaudi Editore), Spanish-speaking countries (Penguin Random House), Romania (Mediafax), Japan (Kobunsha), China (CITIC publishing group), Korea (Bookie), Taiwan (Gusa).

The Hidden Wealth of Nations: The Scourge of Tax Havens, University of Chicago Press, Fall 2015: gabriel-zucman.eu/hidden-wealth/

Other editions: France (Le Seuil), Germany (Suhrkamp), Sweden (Daidalos), Netherlands (Boom), Greece (Pedio), Portugal (Temas e Debates), Slovenia (Zalozba Sophia), Romania (Grup Media Litera), Norway (Forlaget Manifest), Italy (ADD Editore), Spain, Mexico & Colombia (Pasado & Presente), other Latin American countries (Silgo XXI), China (East China Normal University Press), Taiwan (Souler Creative), Korea (L.P. Publishing), Japan (NTT Publishing), Turkey (Yordam), Denmark (Djøf Vorlag). **Second Edition**, updated & augmented: France (Le Seuil), October 2017.

The World Inequality Report 2018, edited with Facundo ALVAREDO, Lucas CHANCEL, Thomas PIKETTY, and Emmanuel SAEZ. Harvard University Press, 2018: wir2018.wid.world

The World Inequality Report 2022, edited with Lucas CHANCEL, Thomas PIKETTY, and Emmanuel SAEZ. Harvard University Press, 2022: wir2022.wid.world

MAIN RESEARCH PAPERS

Click <u>here</u> for Google Scholar profile with links to papers.

"The Missing Wealth of Nations: Are Europe and the U.S. net Debtors or net Creditors?," *Quarterly Journal of Economics*, 2013, vol. 128, n°3, p. 1321-1364.

"The End of Bank Secrecy? An Evaluation of the G20 Tax Haven Crackdown," with Niels JOHANNESEN, *American Economic Journal: Economic Policy*, 2014, vol. 6, n°1, p. 65-91. Reprinted in: *The Economics of Tax Avoidance and Evasion*, D. Dharmapala ed., 2017

"Capital is Back: Wealth-Income Ratios in Rich Countries 1700-2010," with Thomas PIKETTY, *Quarterly Journal of Economics*, 2014, vol. 129, n°3, p. 1255-1310.

"Taxing Across Borders: Tracking Personal Wealth and Corporate Profits," *Journal of Economic Perspectives*, 2014, vol. 28, n°4, p. 121-148.

Reprinted in *Wirtschaft und Gesellschaft*, 2015, vol. 41(1), p. 13-48

"Wealth Inequality in the United States since 1913: Evidence from Capitalized Income Tax Data," with Emmanuel SAEZ, *Quarterly Journal of Economics*, 2016, vol. 131, n°2, p. 519-578.

"Who Owns the Wealth in Tax Havens? Macro Evidence and Implications for Global Inequality," with Annette ALSTADSÆTER and Niels JOHANNESEN, *Journal of Public Economics*, 2018, 162, p. 89-100.

"Distributional National Accounts: Methods and Estimates for the United States," with Thomas PIKETTY and Emmanuel SAEZ, *Quarterly Journal of Economics*, 2018, 133, n°2, p. 553-609.

"Tax Evasion and Inequality," with Annette ALSTADSÆTER and Niels JOHANNESEN, *American Economic Review*, 2019, vol. 109, n°6, p. 2073-2103.

"Capital Accumulation, Private Property and Rising Inequality in China, 1978-2015," with T. PIKETTY and Li YANG, *American Economic Review*, 2019, vol. 109, n°7, p. 2469-2496.

"Global Wealth Inequality," Annual Review of Economics, 2019, vol. 11, p. 109-138.

"Progressive Wealth Taxation," with Emmanuel SAEZ, *Brookings Papers on Economic Activity*, Fall 2019, pp. 437-511.

"Wealth Accumulation and Wealth Taxation: Theory and Evidence from Denmark," with Kristian JAKOBSEN, Katrine JAKOBSEN and Henrik KLEVEN, *Quarterly Journal of Economics*, 2020, vol. 135, n°1, p. 329-388.

- "The Missing Profits of Nations," with Thomas TØRSLØV and Ludvig WIER, *Review of Economic Studies*, 2023, vol. 90, n° 3, p. 1499-1534. Website: Missing Profits.world.
- "The Rise of Income and Wealth Inequality in America: Evidence from Distributional Macroeconomic Accounts," with Emmanuel SAEZ, *Journal of Economic Perspectives*, 2020, vol. 34, n°4, p. 3-26.
- "Tax Evasion and Tax Avoidance," with Annette ALSTADSÆTER, Niels JOHANNESEN, and Ségal LE GUERN HERRY, *Journal of Public Economics*, 2022, vol. 206, p. 104587.
- "Externalities in International Tax Enforcement: Theory and Evidence," with Thomas TØRSLØV and Ludvig WIER, *American Economic Journal: Economic Policy*, 2023, vol. 15, n°2, p. 497-525.
- "Global Profit Shifting, 1975–2019," with Ludvig WIER, UNU-WIDER working paper 2022/121 and NBER working paper #30673, revise & resubmit, *Review of Economics and Statistics*.
- "The Exorbitant Tax Privilege," with Thomas WRIGHT, NBER working paper #24983, September 2018.
- "Tax Evasion at the Top of the Income Distribution: Theory and Evidence", with Patrick LANGETIEG, John GUYTON, Daniel RECK, and Max RISCH, NBER working paper #28542, March 2021.
- "Globalization and Factor Income Taxation," with Pierre BACHAS, Matthew FISHER-POST, and Anders JENSEN, NBER working paper #29819, revised May 2023.
- "Did the Tax Cuts and Jobs Act Reduce Profit Shifting by US Multinational Companies?" with Javier Garcia-Bernardo, and Petr Janský, NBER working paper #30086, May 2022.
- "Who Owns Offshore Real Estate? Evidence from Dubai," with Annette ALSTADSÆTER, Bluebery PLANTEROSE, and Andreas ØKLAND, EU Tax Observatory working paper #1, May 2022
- "The Race Between Tax Enforcement and Tax Planning: Evidence from a Natural Experiment in Chile," with Sebastián Bustos, Dina Pomeranz, Juan Carlos Súarez Serrato, and José VILA-Belda, NBER working paper #30114, June 2022.
- "Real-Time Inequality," with Thomas BLANCHET and Emmanuel SAEZ, NBER working paper #30229, July 2022.
- "Distributional Tax Analysis: Methods and Application to the United States," with Emmanuel SAEZ, working paper, July 2022.

"Top Wealth in America: A Reexamination," with Emmanuel SAEZ, NBER working paper #30396, August 2022.

"Tax Design, Information, and Elasticities: Evidence from the French Wealth Tax," with Bertrand GARBINTI, Jonathan GOUPILLE-LEBRET, Mathilde Muñoz, and Stefanie STANTCHEVA, NBER working paper #31333, June 2023

OTHER PUBLICATIONS

"Do High-Earners Flee the Wealth Tax? An Estimation Over the 1995-2006 Period", **PSE** master thesis, 2008 (in French).

"Wealth and Inheritance in the Long Run", with Thomas PIKETTY, *Handbook of Income Distribution*, 2015, Atkinson and Bourguignon (eds), vol. 2B, p. 1303-1368.

"Distributional National Accounts (DINA) Guidelines: Concepts and Methods used in WID.world" with Facundo ALVAREDO, Anthony B. ATKINSON, Lucas CHANCEL, Thomas PIKETTY, and Emmanuel SAEZ, **WID.world Working Paper 2016/1**, December 2016.

"Global Inequality Dynamics: New Findings from WID.world" with Facundo ALVAREDO, Lucas CHANCEL, Thomas PIKETTY, and Emmanuel SAEZ, *American Economic Review: Papers & Proceedings*, 2017, vol. 107, n°5, p. 404-409 (longer version: NBER working paper #23119).

"From Soviet to Oligarchs: Inequality and Property in Russia, 1905-2016" with Filip NOVOKMET and Thomas PIKETTY, *Journal of Economic Inequality*, 2018, vol. 16, n°2, p. 189-223 (special issue in honor of Tony Atkinson).

"The Elephant Curve of Global Inequality and Growth", with Facundo ALVAREDO, Lucas CHANCEL, Thomas PIKETTY, and Emmanuel SAEZ, *American Economic Association: Papers & Proceedings*, 2018, vol. 108, p. 103-108.

"From Communism to Capitalism: Private vs. Public Property and Rising Inequality in China and Russia" with Filip NOVOKMET, Thomas PIKETTY, and Li YANG, *American Economic Association: Papers & Proceedings*, 2018, vol. 108, p. 109-113.

"Simplified Distributional National Accounts" with Thomas PIKETTY & Emmanuel SAEZ, *American Economic Association: Papers & Proceedings*, 2019, vol. 109, p. 289-295.

"Challenges of Monitoring Tax Compliance by Multinational Firms: Evidence from Chile" with Sebastián Bustos, Dina Pomeranz, José Vila-Belda, *American Economic Association: Papers & Proceedings*, 2019, vol. 109, p. 500-505.

"Distributional National Accounts (DINA): Methods and Global Inequality Estimates from WID.world" with Facundo ALVAREDO, Lucas CHANCEL, Thomas PIKETTY, and Emmanuel

- SAEZ, July 2018, forthcoming *Economie and Statistique* (special issue "Beyond GDP").
- "Economics After Neoliberalism: Introducing the EfIP Project" with Suresh NAIDU and Dani RODRIK, *American Economic Association: Papers & Proceedings*, 2020, vol. 110, p. 366-371.
- "Towards a System of Distributional National Accounts: Methods and Global Inequality Estimates from WID.world" with Facundo ALVAREDO, Lucas CHANCEL, Thomas PIKETTY, and Emmanuel SAEZ, *Economics and Statistics*, 2020, n° 517-218, p. 41-59
- "Can a Wealth Tax Work", in O. Blanchard and D. Rodrik (eds), *Combatting Inequality*, **MIT Press**, 2021.
- "A Wealth Tax on Corporations' Stock," with Emmanuel SAEZ, *Economic Policy*, vol. 37, n° 110, April 2022, p. 213-227.
- "Collecting the Tax Deficit of Multinational Companies: Simulations for the European Union," with Mona BARAKÉ, Paul-Emmanuel CHOUC, and Theresa NEEF, **EU Tax Observatory report**, June 2021.
- "Revenue Effects of the Global Minimum Tax Under Pillar Two," with Mona BARAKÉ, Paul-Emmanuel CHOUC, and Theresa NEEF, *Intertax*, 2022, vol. 50, n° 10, p. 689-710.
- "Twenty Years and Counting: Thoughts about Measuring the Upper Tail," with Thomas PIKETTY and Emmanuel SAEZ, prepared for the *Journal of Economic Inequality* (special issue on the upper tail), 2022, vol. 20, p. 255-264.
- "Wealth Taxation: Lessons from History and Recent Developments," with Emmanuel SAEZ, *American Economic Association: Papers & Proceedings*, 2022, vol. 112, p. 58-62.
- "Top Incomes and Tax Policy," with Emmanuel SAEZ, *IFS Deaton Review of Inequalities*, 2022.
- "Rethinking Capital and Wealth Taxation", with Thomas PIKETTY and Emmanuel SAEZ, working paper, 2022, in preparation for *Oxford Review of Economic Policy* special issue on *Taxing the Rich (More)*.
- "How Would a Progressive Wealth Tax Work? Evidence from the Economics Literature," with Emmanuel SAEZ, working paper, February 2019 (precursor to "Progressive Wealth Taxation", BPEA 2019).
- "A National Income Tax," with Emmanuel SAEZ, preliminary draft, November 2019.
- "Ending Corporate Tax Avoidance and Tax Competition: A Plan to Collect the Tax Deficit of Multinationals", with Kimberly CLAUSING and Emmanuel SAEZ, July 2020, revised January 2021.

"Improving Tax Information Infrastructure", with Emmanuel SAEZ and Danny YAGAN, working paper, October 2020.

"Labor and Capital in American Businesses," with Emmanuel SAEZ, preliminary slides, October 2020.

"Trends in US Income and Wealth Inequality: Revising After the Revisionists," with Emmanuel SAEZ, NBER working paper #27921, October 2020.

"Capital Gains Withholding", with Emmanuel SAEZ and Danny YAGAN, working paper, January 2021.

"A Modern Excess Profits Tax," with Bluebery PLANTEROSE, Carlos OLIVEIRA, and Manon FRANÇOIS, EU Tax Observatory working paper n° 5, October 2022.

WEBSITES AND PUBLIC DATABASES

- WID.world (global inequality data)
- TaxObservatory.eu (global tax studies)
- MissingProfits.world (global profit shifting)
- <u>TaxJusticeNow.org</u> (US taxes and tax policy simulator)
- RealTimeInequality.org (US inequality)

PUBLIC OUTREACH & OTHER WRITINGS

Texts available online at http://gabriel-zucman.eu/policy-debates/

PARLIEMENTARY HEARINGS

- 1. 2013: <u>Testimony</u> before the French Senate "Commission d'enquête evasion des capitaux et finance", May 29, 2013
- 2. 2015: Testimony before the European Parliament, May 11, 2015
- 3. 2018: Testimony before the French National Assembly "Mission d'information sur l'optimisation et l'évasion fiscales", May 29, 2018
- 4. 2019: Testimony before the US Congress Joint Economic Committee, October 16, 2019
- 5. 2021: Testimony before the US Senate Committee on the Budget, March 25, 2021
- 6. 2023: <u>Testimony</u> before the French National Assembly Finance Committee, March 22, 2023.

RESEARCH AND INSTITUTIONS GRANTS

2023-2028

2022	Marguerite Casey Foundation grant
2021-	European Commission DG-Taxud grant to fund the EU Tax
	Observatory
2019-	James M. and Cathleen D. Stone Foundation annual grant to fund
	the UC Berkeley Stone Center on Wealth and Income Inequality
2018-	Hewlett Foundation grant (with S. NAIDU and D. RODRIK)
2018-	Gordon Getty grant
2018-2020	Arnold Foundation grant
2018-2020	Washington Center for Equitable Growth grant (with D. RECK)
2017-2019	Norwegian Research Council FRIPRO grant (with A.
	ALSTADSÆTER and N. JOHANNESEN)
2016-2017	Clausen Center grant (with P. BACHAS and A. JENSEN)
2016-2018	Russell Sage Foundation grant (with E. SAEZ)
2015-2017	IGC State effectiveness grant (with S. Bustos and D. Pomeranz)
2015-2018	Arnold Foundation grant (with E. SAEZ AND D. YAGAN)
2015-2017	INET and Sandler Foundation grant (with E. SAEZ)
2015-2016	Weiss Family Program Fund (with S. Bustos and D. Pomeranz)
2012	Franco-Danish Scientific Cooperation grant (with N. JOHANNESEN)

TEACHING

ENS	Eco L3 (undergraduate): Globalization, inequality & redistribution
Berkeley	Stone Center <u>Summer School</u> on Inequality ECON133 (undergraduate): <u>Global inequality and growth</u>
	FCON230 (graduate): Public economics

ECON230 (graduate): <u>Public economics</u> PP290 (master): <u>Introduction to tax policy</u>

PHD STUDENTS

Thesis committee member and/or job market letter writer. Initial placement in parentheses.

- 1. Jonathan Goupille-Lebret (ENS-Lyon and CNRS), 2016
- 2. Luis Bauluz (University of Bonn post-doc), 2018
- 3. Samuel Weeks (Thomas Jefferson University), 2018
- 4. Juliana Londoño-Vélez (UCLA), 2019
- 5. Clara Martínez-Toledano (Imperial College), 2020
- 6. Miroslav Palanský (Charles University post-doc), 2020
- 7. Olle Hammar (Research Institute of Industrial Economics post-doc), 2021
- 8. Nina Roussille (MIT), 2021
- 9. Jakob Brounstein (Institute for Fiscal Studies post-doc), 2023
- 10. Sébastien Laffitte (Université de Cergy), 2023
- 11. Panayiotis Nicolaides (EU Tax Observatory), 2023
- 12. Cristóbal Otero (Columbia GSB), 2023

INVITED LECTURES

2018: Seymour E. & Ruth B. Harris Lecture, Harvard University

2017: James M. and Cathleen D. Stone Lecture on Wealth Inequality, CUNY

CONFERENCES ORGANIZED

- 1. 2017: Co-organizer (with A. ALSTADSÆTER and N. JOHANNESEN) of "Tax Evasion and Inequality" conference at the University of Copenhagen, October 2017.
- 2. 2017: Co-organizer (with F. ALVAREDO, L. CHANCEL, T. PIKETTY and E. SAEZ) of the first WID.world conference at the Paris School of Economics, December 2017.
- 3. 2021: Co-organizer (with F. ALVAREDO, L. CHANCEL, T. PIKETTY and E. SAEZ) of the second WID.world conference at the Paris School of Economics, December 2021.
- 4. 2022: Co-organizer (with R. PEREZ-TRUGLIA) of NBER Public Economics conference, October 2022.
- 5. 2023: Co-organizer (with I. KUZIEMKO, A. MIAN, S. NAIDU, D. RODRIK, S. STANTCHEVA) of Economics for Inclusive Prosperity (EFIP) inaugural conference, March 2023.
- 6. 2023: Co-organizer (with E. SAEZ) of the inaugural Stone Centers' annual conference, June 2023

PERSONAL INFORMATION

Born in Paris on October 30th, 1986.

Citizenship: France and U.S.A.

Married, 2 children.

Bio and free of rights photos available here.

30 June 2023