August 20, 2020

Brett Maranjian
The National Bureau of Economic Research
Cambridge, MA

Subject: Application for NBER Graduate Student Workshop on Business Income Taxation

Dear Ms Maranjian,

I am a rising third year economics PhD student at the University of California, San Diego. I am interested in public finance topics in developing countries and would like to express interest in the NBER Graduate Student Workshop on Business Income Taxation. This workshop would be a great complement to my graduate school training in methods and theories in the fields of public economics.

I have included a copy of my CV and a one-page essay detailing my motivation for this application. Thank you for your consideration and I look forward to an opportunity to participate in this workshop.

Yours sincerely,
Radhika Goyal
9148 Regents Road,
La Jolla, California 92037
M: 202-751-6424
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Recommendation letter writer:
Professor Julianne Cullen
Professor of Economics, University of California San Diego
E: jbcullen@ucsd.edu

Radhika Goyal

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EDUCATION

University of California San Diego
PhD in Economics *August 2018-*
First year coursework: Microeconomics, Macroeconomics, Econometrics
Second year completed coursework: Econometrics, Public Economics, Development Economics, Organisational Economics for Development, Contract Theory, Labor Economics, Macro-Labor and Human Capital

University of Oxford, UK
MSc in Economics for Development - Distinction *June 2013*
BA (Hons) in Economics and Management - First Class *June 2012*

POLICY AND RESEARCH EXPERIENCE

The World Bank, Washington DC *January 2017 - July 2018*
Disaster Risk Management Specialist, Climate Change Research and Advisory Unit
· Awarded World Bank Certificate of Achievement for contribution to the High Level Commission on Carbon Pricing.

Department of Economics, University of Chicago *March - November 2016*
Predoctoral fellow, Energy Policy Institute of Chicago
· Assisted on a project to empirically derive climate damages to social and economic outcomes.

The Brookings Institution, Washington DC *May 2015 - March 2016*
Research Analyst, Global Economy and Development
· Managed a range of projects on public finance with responsibilities including project development, planning, grant application and analysis.

International Growth Centre (IGC), UK and Rwanda *September 2013 - March 2015*
Economist, Department of International Development, University of Oxford
· Managed the IGC research portfolio and supported Tanzania and Ethiopia country teams.

Country Economist, Rwanda
· Managed data collection and analysis of multiple research projects on tax policy and urbanisation.
· Provided advisory services to the President's Office and senior cabinet ministers to inform their policy decisions.

Other relevant research experience:
· Evidence of Policy Design, Harvard University *June 2020 -*
· Agricultural Technology Adoption Initiative, University of California Berkeley *September 2019 -*
· Foreign Policy Analytics, Foreign Policy Group *Jan - July 2017*
· Oxford Policy Management, Oxford, UK *July - August 2013*

RESEARCH GRANTS, HONORS, AND FELLOWSHIPS

The Weiss Fund for Research in Development Economics	*2020*
International Growth Center (Ghana) grant	*2020*
Regents Fellowship, UCSD	*2018-*
Jesus College Open Scholarship, University of Oxford	*2010-2013*
Webb-Medley Prize for Best Overall Performance proxime accessit, University of Oxford	*2013*
Annual Fund Charity Prize for Development, University of Oxford	*2013*
Charles Green Grant, University of Oxford	*2013*
Agency for Science, Technology and Research scholarship, Ministry of Education - Singapore	*2007-2008*
Top 100 in the Indian Mathematics Olympiad	*1998-2006*

SKILLS

Computer Languages	Python, R, Stata, QGIS, MATLAB, GAMS
Languages	English (fluent), Hindi and Punjabi (native), French (research proficiency)

I am a development economist with a focus on public finance. My first substantive stint in tax research was as a country economist in Rwanda where I assisted the Rwandan Tax Authority on issues of corporate and value-added taxation. At the Brookings Institution, I worked on cross-country macrofiscal issues and at the World Bank, I focused on modeling impact of carbon pricing polices on firm investment decision. In graduate school I hope to leverage my past experience to investigate issues on business taxation and corporate tax incidence. The NBER Graduate Student Workshop on Business Income Taxation would provide an opportunity to be abreast with current research in the fields of corporate taxation and guide me on pressing issues as I narrow down on a potential thesis project. It would be a great complement to my graduate school training in methods and theories in public economics. In addition, it'll be an excellent opportunity to meet other doctoral students interested in these fields and build informal connections.

Currently I am working on a project on government sector productivity in tax collection. Public sector, across countries, employs a significant fraction of the economy's productive inputs. Yet measuring output in government activities poses major challenges to national income accountants. As a result, in most macroeconomic models, productivity growth in the government sector is assumed zero by construction. Most studies of aggregate and sectoral productivity growth simply ignore the government, focusing instead on the private sector. Thus, questions whether inputs used by the government sector are used more or less productively over time and how much of the cross-sectional differences in GDP can be attributed to public sector productivity differences are left unanswered. Indeed, theories of economic development often focus on a lack of state capacity, including the inability to raise revenues effectively, as a key constraint on private sector development. To assess the importance of productivity growth in public sector, I am building a simple model of public sector tax collection and calibrating it to match cross-country data on tax collection, output and national accounts. For this project, I am digitising data on over 95 countries (developing and developed countries) on cost of tax collection, including historical data going back to the 1950s for a large set of developing countries. A natural extension of the project includes studying how corporate and personal income taxation across countries has affected capital and labor shares across developing and developed countries. This has implications for structural transformation and due to the riskiness/ownership of businesses, this can be informative for income inequality.

The above projects use historical time series data and macroeconomic modelling. For future work, I intend to focus on administrative panel data covering the population of firms in the Indian state of Kerala to study the impact of changes in cross-border taxes on firm location decisions and tax incidence.

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Julie Berry Cullen, Ph.D.
Professor
Department of Economics

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August 27, 2020

Dear Selection Committee,

I am writing in enthusiastic support of **Radhika Goyal**'s application to participate in the NBER Graduate Student Workshop in Business Income Taxation. Radhika is a rising third-year graduate student in the Economics PhD program at the University of California, San Diego. She excelled in my graduate public economics course last fall, and I have been supervising her in independent research related to that course and to her dissertation more broadly since then. Radhika is among the most promising graduate students I have ever worked with. She has the potential to be a future leader working at the intersection of public and development economics.

The project that Radhika has made the most progress on to date addresses the classic question of optimal jurisdiction size. In 1985, one of the largest states in India quadrupled the number of local jurisdictions, which are those that oversee the provision of public goods and social services. This policy change induces a natural experiment, whereby neighboring villages that had been within the same jurisdictions are separated by new boundaries and find themselves differing distances from the new local government headquarters. The hypothesis is that more distance may beget less attention and oversight, resulting in lower quality governance. Via grant funding, Radhika is digitizing village-level data on pre- and post-policy socio-demographics and public goods and services, as well as jurisdiction boundaries. These will allow her to identify village pairs on either side of a new boundary that were at similar initial levels of development.

Other projects that are underway are closer to the workshop themes. One is using the cost of tax collection as a proxy for government sector productivity in an analysis of cross-country growth patterns. The idea is to embed non-zero productivity growth in the public sector into traditional macroeconomic growth-accounting models to test for its practical relevance. This proxy could readily be broken down by type of tax. Another will use novel firm-level data from the Indian state of Kerala to study how firm location choices respond to changes in cross-border taxes.

I really hope you select Radhika. First, it will be of great personal benefit to her. With Roger Gordon no longer teaching in our core, training in the material covered by the workshop will help to fill gaps in our curriculum. Second, Radhika has extensive experience and training (working on projects in over 15 developing countries) that will make her a valuable resource for the other participants. She has my highest possible recommendation.

Sincerely,



Julie Cullen