Application - NBER Graduate Student Workshop on Business Income Taxation

Applicant:

Simon Margolin

Ph.D. Student at Princeton University (second-year)

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Recommendation Letter Writer:

Owen Zidar

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Simon Margolin

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Education

- **Princeton University** — **Princeton, New Jersey**
  Ph.D. in Economics — *2019–*
  - Graduate courses: Macroeconomic Theory, Microeconomic Theory, Econometric Theory, Advanced Macroeconomic Theory, Public Finance, Macroeconomic Perspectives on Inequality

- **Paris School of Economics** — **Paris, France**
  *MA in Economics: Analysis and Policy in Economics (APE) - **High honors*** — *2015–2018*
  - Graduate courses in Microeconomics, Macroeconomics, Econometrics, Game Theory, Economic History, International Economics, Mathematics, and Industrial Organization.

- **HEC Paris** — **Paris, France**
  *MA in Management - Grande Ecole Program - **High honors*** — *2016–2018*
  - Graduate courses in Finance, Corporate Law, Strategy.

- **Sciences Po Paris** — **Paris, France**
  MA in Public Policy — *2014–2017*
  - Graduate courses in Public Law, Public Finance, Public Economics.

- **École Normale Supérieure (Cachan)** — **Cachan, France**
  *BA in Economics - **High honors*** — *2014–2015*

Research experience

- **Princeton University** — **Princeton, New Jersey**
  Research assistant for Dr. Owen Zidar — *June 2020–*

- **Harvard University** — **Cambridge, US - Paris, France - Gemena, DRCongo**
  Research assistant for Dr. Nathan Nunn — *October 2018–June 2019*

- **Collège de France** — **Paris, France**
  Research assistant for Dr. Philippe Aghion — *February 2018–December 2018*

- **NBER** — **Paris, France**
  Research assistant for Dr. N. Voigtländer, M.P. Squicciarini and R. Juhász — *October 2016–September 2017*

- **Harvard University** — **Gemena, DRCongo**
  Research assistant for Dr. Nathan Nunn and James A. Robinson — *May 2016–August 2016*

Professional experience

- **French Minister of State Reform's Cabinet** — **Paris, France**
  Intern — *June 2015–August 2015*

Honors & Awards

- **2nd prize in Geography of the "Concours Général"** — **Paris, France**
  Nationwide Geography competition — *June 2010*

Other information

Languages

French: Native
English: Fluent

Computer skills

Python - R - Matlab - STATA - SAS - SQL - LaTeX

Test scores

GRE: VR 161/170 QR 170/170 AW 4.0/6.0
TOEFL (110/120): Reading 28/30 Listening 29/30 Speaking 23/30 Writing 30/30

References

- **Professor Nathan Nunn**
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Simon Margolin

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Business tax incentives have long been a major economic policy tool, but are being used for an increasingly wide range of policy objectives: reducing inequalities, compensating for geographical frictions, directing research towards socially desirable objectives. This raises new questions on the efficacy and efficiency of business tax incentives in attaining these goals.

As a second-year Ph.D. student at Princeton University, I am orienting my research towards the distributional impact of business income taxation. Fuest et al. (2018) and Suarrez-Serrato & Zidar (2016) have shown that the effect of corporate tax changes on wages were unequally distributed between workers. I would like to study the determinants of this within-firm incidence of business income taxes.

How do high-skilled and incumbent workers bargain over the wage surplus? Does their bargaining power vary with firm characteristics such as size, industry, location? Are the distributional impact of business tax changes varying with the business cycle? The effects of business tax incentives might rely heavily on the answers to these questions. For example, a business income tax cut aiming at increasing low-skilled workers' employment might be captured as wage increases by high-skilled workers, therefore increasing within-firm inequalities. As a result, such policies can yield results that run counter to their objectives.

Addressing these questions through a thorough theoretical and empirical study could help policy makers in the design of future business tax incentives. This is why I am currently starting a research project on the distributional impact of the corporate income tax using French administrative data.

Participating in the NBER Graduate Student Workshop on Business Income Taxation would be a great opportunity to learn how to address the questions raised by business income taxation from the top researchers in this field. As I am only starting to conduct research on this topic, this workshop could make an enormous difference in the angle with which I tackle this topic.

For all these reasons, I am honored and enthused to apply for the NBER Graduate Student Workshop on Business Income Taxation.

I would like to thank you for considering my application.

Simon Margolin
Ph.D. Student, Princeton University