

MAZHAR WASEEM

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Employment & Affiliations

- 2019- Reader (Associate Professor) in Economics, University of Manchester
- 2020- Editor, Policy Watch, International Tax & Public Finance
- 2020- Research Associate, Institute of Fiscal Studies, London
- 2020- Research Affiliate, Centre for Economic Policy Research (CEPR), London
- 2019- Research Network Fellow, CESifo, Munich
- 2017- Research Fellow, Centre for Economic Research in Pakistan (CERP), Pakistan
- 2014-2019 Lecturer (Assistant Professor) in Economics, University of Manchester

Education

- 2014 Ph. D. Economics, LSE

Publications

- 2020 The Role of Withholding in the Self-Enforcement of a Value-Added Tax: Evidence from Pakistan, January 2020, Accepted, *Review of Economics and Statistics*.
- 2020 How Do Taxpayers Respond to Public Disclosure and Social Recognition Programs? Evidence from Pakistan (joint with **Joel Slemrod** and **Obeid Ur Rehman**), 2020, Accepted, *Review of Economics and Statistics*.
- 2019 Does Cutting the Tax Rate to Zero Induce Behavior Different from Other Tax Cuts? Evidence from Pakistan. 2020, *Review of Economics and Statistics* 102(3) 426-441, July 2020
- 2018 Taxes, Informality and Income Shifting: Evidence from a Recent Pakistani Tax Reform, *Journal of Public Economics* 157C(2018), 41-77, April 2018
- 2015 Production vs Revenue Efficiency with Limited Tax Capacity: Theory and Evidence from Pakistan (joint with **Michael Best**, **Anne Brockmeyer**, **Henrik Kleven** and **Johannes Spinnewijn**), *Journal of Political Economy* 123(6), 1311-1355, September 2015
- 2013 Using Notches to Uncover Optimization Frictions and Structural Elasticities: Evidence from Pakistan, (joint with **Henrik Kleven**), *Quarterly Journal of Economics*, 128, 669–723, December 2013

Working Papers

- 2020 Overclaimed Refunds, Undeclared Sales, and Invoice Mills: Nature and Extent of Non-compliance in a Value-Added Tax, April 2020

Work-in-Progress

- 2020 The Deterrence Value of Tax Audits: Estimates from a Randomized Audit Program (joint with [Michael Best](#) and [Jawad Shah](#))
- 2020 Long-Term Impacts of In-Utero Nutrition Shocks: Evidence from Administrative Tax Records (joint with Timotej Cejka)
- 2020 Firm Adaptation and Production Networks: Structural Evidence from External Weather Events in Pakistan (joint with [Clare Balboni](#) and [Johannes Boehm](#))
- 2020 The Value-Added Tax: Theory & Practice (joint with [Miguel Almunia](#), [Anne Brockmeyer](#), [Giulia Mascagni](#), and Vedanth Nair)
- 2020 Does More Information Always Means Better Tax Compliance? Evidence from Pakistan

Research Grants

- 2019 The TAXDEV Research Fund Grant for the project “Tax Evasion and Resource Misallocation: Theory and Evidence from Pakistan”, August 2019 – July 2022, £ 29,160
- 2016 ESRC Future Research Leader Grant for the project “Does Informality Hinder Self-Enforcement? Evidence from Value-Added Tax in Pakistan”, April 2016 – March 2019, £185,085
- 2013 International Growth Centre funding for the project “Taxes, Informality and Income Shifting: Evidence from a Recent Pakistani Tax Reform”, September 2012 – July 2013, £7,850.
- 2010 International Growth Centre funding for the project “Using Notches to Uncover Optimization Frictions and Structural Elasticities: Evidence from Pakistan”, April 2010 – July 2012, £7,950.

Seminar and Conference Presentations

- 2019 Institute of Fiscal Studies, London; University of Mannheim; University of Essex; University of Frieberg; University of Exeter; National Tax Association Annual Conference, Tampa; UNU-WIDER, Helsinki; ERSAs, South Africa; IIPF Annual Congress; International Online Public Finance Seminar Series; FBR, Pakistan; World Bank, Washington DC
- 2018 University of Munich; University of Zurich; HMRC London; Oxford University Centre for Business Taxation, Oxford; Annual IIPF Congress, Glasgow; World Bank, Washington DC; CUFU, Beijing; SWUFE, Chengdu

- 2017 University of Michigan; University of Kentucky; University of Zurich; University of Copenhagen; Annual NTA Conference, Philadelphia, Oxford University Centre for Business Taxation, Oxford; Institute of Fiscal Studies; London
- 2016 Institute of National Economic Research, Helsinki; IMF, Washington DC; World Bank, Washington DC; National Tax Association Annual Conference, Baltimore; ZEW Public Economics Conference, Mannheim; Oxford University Centre for Business Taxation, Oxford; Institute of Fiscal Studies; London
- 2015 American Economic Association Annual Meeting, Boston; Royal Economic Society Annual Meeting, Manchester; Oxford University Centre for Business Taxation, Oxford; Institute of Fiscal Studies, London
- 2014 Oxford University Centre for Business Taxation, Oxford; Public Economics UK Annual Conference, London; Federal Board of Revenue, Pakistan; University of St. Gallen, Switzerland; University of Sussex, Brighton.

Refereeing

Econometrica, American Economic Review, Quarterly Journal of Economics, Review of Economic Studies, Review of Economics and Statistics, American Economic Journal: Economic Policy, American Economic Journal: Applied Economics, Journal of European Economic Association, Journal of Public Economics, Economic Journal, Journal of Development Economics, Management Science, Scandinavian Journal of Economics, National Tax Journal