

# Jacob Goldin

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## Current Appointments

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**University of Chicago Law School** 2022 – Present  
Richard M. Lipton Professor of Tax Law

**American Bar Foundation** 2023 – Present  
Research Professor

**National Bureau of Economic Research** 2023 – Present  
Research Associate

## Prior Professional Experience

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**Office of Tax Policy, U.S. Department of the Treasury**  
Special Counsel 2022 – 2023  
Legal Advisor and Delegate to the Subcommittee on Social & Behavioral Sciences 2015 – 2016

**Stanford University** 2016 – 2022  
Professor of Law, Stanford Law School (2022)  
Associate (2019-2022), Assistant (2016-2022)  
Professor of Economics (by courtesy) (2022)  
Associate (by courtesy) (2019-2022), Assistant (by courtesy) (2017-2019)  
Faculty Fellow, Stanford Institute for Economic Policy Research (2016-2022)

**University of Chicago**  
Visiting Assistant Professor of Law Winter 2021

**National Bureau of Economic Research** 2018 – 2023  
Faculty Research Fellow

**Hon. Richard Posner**, Seventh Circuit Court of Appeals 2014 – 2015  
Judicial Clerk

## Education

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**Yale Law School**, New Haven, CT  
J.D. 2014

**Princeton University**, Princeton, NJ  
M.A. in Economics 2010  
Ph.D. in Economics 2015

**Wesleyan University**, Middletown, CT  
B.A. in Economics and Government 2007

## Publications

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Estimating and Implementing Conventional Fairness Metrics With Probabilistic Protected Features (co-P.I., with Hadi Elzayn, Emily Black, Patrick Vossler, Nathanael Jo, and Daniel E. Ho), *IEEE Conference on Secure and Trustworthy Machine Learning (SaTML)* (2024).

How Redundant are Redundant Encodings? Blindness in the Wild and Racial Disparity when Race is Unobserved (co-P.I., with Lingwei Cheng, Isabel O. Gallegos, Derek Ouyang, and Daniel E. Ho), *ACM Conference on Fairness, Accountability, and Transparency (FAccT '23)* (2023).

Integrating Reward Maximization and Population Estimation: Sequential Decision-Making for Internal Revenue Service Audit Selection (co-P.I., with Peter Henderson, Ben Chugg, Brandon Anderson, Kristen Altenburger, Alex Turk, John Guyton, and Daniel E. Ho), *AAAI Conference on Artificial Intelligence (AAAI-23)* (2023).

Entropy Regularization for Population Estimation (co-P.I., with Ben Chugg, Peter Henderson, and Daniel E. Ho), *AAAI Conference on Artificial Intelligence (AAAI-23)* (2023).

Whose Child? Designing Child-Claiming Rules for Safety Net Programs (with Ariel Jurow Kleiman), *Yale Law Journal* (2022).

Algorithmic Fairness and Vertical Equity: Income Fairness with IRS Tax Audit Models (co-P.I., with Emily Black, Hadi Elzayn, Alexandra Chouldechova, and Daniel E. Ho), *ACM Conference on Fairness, Accountability, and Transparency (FAccT '22)* (2022).

Tax Filing and Take-Up: Experimental Evidence on Tax Preparation Outreach and EITC Participation (with Tatiana Homonoff, Rizwan Javaid, and Brenda Schafer), *Journal of Public Economics* (2022).

Estimating the Net Fiscal Cost of a Child Tax Credit Expansion (with Elaine Maag and Katherine Michelmore) *Tax Policy and the Economy* (2022).

Who Benefits from the Child Tax Credit? (with Katherine Michelmore), *National Tax Journal: Forum* (2022).

Issuance and Incidence: SNAP Benefit Cycles and Grocery Prices (with Tatiana Homonoff and Katherine Meckel), *American Economic Journal: Economic Policy* (2022).

Optimal Defaults with Normative Ambiguity (with Daniel Reck), *Review of Economics and Statistics* (2022).

Health Insurance and Mortality: Experimental Evidence from Taxpayer Outreach (with Ithai Lurie and Janet McCubbin), *Quarterly Journal of Economics* (2021) (Editor's choice).

Sharp Lines and Sliding Scales in Tax Law (with Edward Fox), *Tax Law Review* (2020).

How Much to Save? Decision Costs and Retirement Plan Participation (with Tatiana Homonoff, Richard Patterson, and William Skimmyhorn), *Journal of Public Economics* (2020).

## Jacob Goldin – Curriculum Vitae (April 2024)

Communicating Tax Penalties to Delinquent Taxpayers: Evidence from a Field Experiment (with Taylor Cranor, Tatiana Homonoff, and Lindsay Moore), *National Tax Journal* (2020).

Revealed Preference Analysis with Framing Effects (with Daniel Reck), *Journal of Political Economy* (2020).

Does Informing Employees About Tax Benefits Increase Take-Up? Evidence from EITC Notification Laws (with Taylor Cranor and Sarah Kotb), *National Tax Journal* (2019).

Legal Rasputins? Law Clerk Influence on Voting at the U.S. Supreme Court (with Adam Bonica, Adam Chilton, Kyle Rozema, and Maya Sen), *Journal of Law, Economics, and Organization* (2019) (Editor's choice).

Tax Benefit Complexity and Take-Up: Lessons from the Earned Income Tax Credit, *Tax Law Review* (2018).

The Effects of Pretrial Detention on Conviction, Future Crime, and Employment: Evidence from Randomly Assigned Judges (with Will Dobbie and Crystal Yang), *American Economic Review* (2018) (Lead article).

Beyond Head of Household: Rethinking the Taxation of Single Parents (with Zachary Liscow), *Tax Law Review* (2018).

Raising the Stakes: Experimental Evidence on the Robustness of Taxpayer Mistakes (with Naomi Feldman and Tatiana Homonoff), *National Tax Journal* (2018).

Rationalizations and Mistakes: Optimal Policy with Normative Ambiguity (with Daniel Reck), *American Economic Association: Papers & Proceedings* (2018).

Caveat IRS: Problems with Abandoning the Full Deduction Rule (with Joseph Bankman, David Gamage, Daniel Hemel, Darien Shanske, Kirk Stark, Dennis Ventry, and Manoj Viswanathan), *Tax Notes* (2018).

State Responses to Federal Tax Reform: Charitable Tax Credits (with Joseph Bankman, David Gamage, Daniel Hemel, Darien Shanske, Kirk Stark, Dennis Ventry, and Manoj Viswanathan), *Tax Notes* (2018).

The Analysis of Survey Data with Framing Effects (with Daniel Reck), *The American Statistician* (2018).

Retirement Contribution Rate Nudges and Plan Participation: Evidence from a Field Experiment (with Tatiana Homonoff and William Tucker). *American Economic Review: Papers and Proceedings* (2017).

Libertarian Quasi-Paternalism (symposium contribution). *Missouri Law Review* (2017).

Participation in the IRS Free-File Program, *Tax Notes* (2017).

Defaults, Mandates, and Taxes: Policy Design with Active and Passive Decision-Makers (with Nicholas Lawson), *American Law and Economic Review* (2016).

## Jacob Goldin – Curriculum Vitae (April 2024)

Measuring Judicial Ideology Using Law Clerk Hiring (with Adam Bonica, Adam Chilton, Kyle Rozema, and Maya Sen), *American Law and Economic Review* (2016).

The Political Ideologies of Law Clerks (with Adam Bonica, Adam Chilton, Kyle Rozema, and Maya Sen), *American Law and Economic Review* (2016).

Consumer Borrowing After Payday Loan Bans (with Neil Bhutta and Tatiana Homonoff), *Journal of Law and Economics* (2016).

Which Way to Nudge? Uncovering Preferences in the Behavioral Age, *Yale Law Journal* (2015).

Optimal Tax Salience, *Journal of Public Economics* (2015).

Smoke Gets in Your Eyes: Cigarette Tax Salience and Regressivity (with Tatiana Homonoff), *American Economic Journal: Economic Policy* (2013).

Tax Expenditure Salience (with Yair Listokin), *American Law and Economics Review* (2013).

Reconsidering “Substance versus Form” in PPL v. Commissioner, *Tax Notes* (2012).

Sales Tax Not Included: Designing Commodity Taxes for Inattentive Consumers (Note), *Yale Law Journal* (2012).

### Shorter Publications

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Designing a Universal Child Allowance: Who Can Claim Which Kids? (with Ariel Jurow Kleiman), *Brookings Institution* (2021).

How Should the Graduate Economics Core be Changed? (with Miguel Abito et al.), *The Journal of Economic Education* (2011).

The Opacity of Marginal Tax Rates (with Rosanne Altshuler), *Tax Notes* (2009).

Taxing Adjusted Gross Income Instead of Taxable Income (with Eric Toder), *Tax Notes* (2009).

### Selected Awards and Grants

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<b>National Institute of Health Care Management Research Award</b>	2022
Awarded for “Health Insurance and Mortality: Experimental Evidence from Taxpayer Outreach” (with Ithai Lurie and Janet McCubbin)	
<b>Excellence in Reviewing Award, American Economic Journal: Applied Economics</b>	2021
<b>Richard A. Musgrave Prize</b> for best article published in the National Tax Journal	2020
Awarded for “Communicating Tax Penalties to Delinquent Taxpayers: Evidence from a Field Experiment” (with Taylor Cranor, Tatiana Homonoff, and Lindsay Moore)	

## Jacob Goldin – Curriculum Vitae (April 2024)

<b>Laura and John Arnold Foundation</b>	2020, 2023
Research grant to study the use of machine learning and artificial intelligence to improve tax enforcement strategies (with Daniel Ho)	
<b>Stanford Institute for Human-Centered Artificial Intelligence</b>	2020
Hoffman-Yee seed grant to study active learning systems for improving tax compliance (with Daniel Ho, Guido Imbens, Jure Leskovec, Rebecca Lester, and Anne Joseph O’Connell)	
<b>Institute of Public Finance (IIPF) Young Economists Award</b>	2018
Awarded for “Optimal Defaults with Normative Ambiguity” (with Daniel Reck)	
<b>National Bureau of Economic Research</b>	2016
Research grant to study the Economics of Food Security, Nutrition, and Health (with Tatiana Homonoff and Katherine Meckel)	
<b>Yale Law School</b>	
<b>Winter Prize:</b> Best paper in law and economics	2011
<b>Clifford L. Porter Prize:</b> Best paper on taxation	2011
<b>Edgar M. Cullen Prize:</b> Best paper by a first-year student	2011
<b>Israel H. Peres Prize:</b> Best student note or comment in the Yale Law Journal	2012
<b>Princeton University</b>	
<b>Towbes Prize:</b> Outstanding teaching in an economics class	2012
<b>Albert Rees Prize</b> for outstanding dissertation in labor economics	2021
<b>Wesleyan University</b>	
<b>University Honors:</b> Highest academic award	2007
<b>Hallowell Prize:</b> Top student in the social sciences	2007
<b>Davenport Prize:</b> Excellence in the study of government	2007
<b>White Prize:</b> Achievement in economics	2006, 2007
<b>Plukas Teaching Apprentice Award:</b> Excellence as a teaching apprentice	2006
<b>Phi Beta Kappa</b>	2006
<b>National Merit Scholar</b>	2003

## Other Professional Experience

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<b>Treasury Department, Washington, D.C.</b>	
Subject Matter Expert (part-time), Inflation Reduction Act Implementation Office	2023 – 2024
Intern, Office of Tax Policy	Summer 2013
<b>Department of Justice, Appellate Tax Division, Washington, D.C.</b>	Summer 2012
<b>East Bay Community Law Center, Berkeley, CA</b>	Summer 2011

Tax Policy Center, Washington, D.C.

Summer 2009

Legal Community Against Violence, San Francisco, CA

2007 – 2008

## Invited Presentations

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University of Wisconsin Law School; Upjohn Institute; Notre Dame Law and Economics Workshop; University of Wisconsin Public Economics Workshop; University of Florida School of Law.	2024
Center for Taxpayer Rights Conference on Transforming Tax Administration; Treasury Advisory Committee on Racial Equity; Max Planck Institute for Research on Collective Goods; Congressional Budget Office; University of Virginia Law and Economics Workshop; Brookings Economic Seminar; Joint Committee on Taxation; White House Interagency Policy Committee on AI and Equity; D.C. Bar Annual Tax Conference; Georgetown Tax Law & Public Finance Workshop; Northwestern Law and Economics Workshop; University of Michigan Law and Economics Workshop; NTA.	2023
American Bar Foundation; Berkeley Law, Economics, and Business Workshop, University of Texas Law, Business, and Economics Workshop; Stanford Institute for Human-Centered Artificial Intelligence; University of Maryland Applied Microeconomics Seminar; CELS.	2022
Northwestern Law School; University of Chicago Law School; UC Hastings; Yale Law, Economics, and Organization Workshop; NTA.	2021
ASSA; University of Zurich; ETH-Zurich; University of Texas Austin Applied Micro Seminar (COVID-19 cancellation); NBER Public Economics Spring Meeting (COVID-19 cancellation); Notre Dame; Virtual Advances in Field Experiments Seminar; Triangle Health Economics Workshop; Junior Tax.	2020
Max Planck Institute for Tax Law and Public Finance; Berkeley Public Finance Seminar; University of Toronto Tax Workshop; Université du Québec à Montréal Economics Department Seminar; Western Economic Association International; Annual Health Economics Conference; NTA; Harvard Law and Economics; Cornell Behavioral Economics and Public Economics Workshops.	2019
Columbia Law and Economics; University of San Diego Tax Speaker Series; UVA Tax Conference; Michigan Tax Policy Workshop; Junior Tax; Georgetown Tax Law Workshop; Office of Tax Analysis, U.S. Department of the Treasury; NYU Tax Policy Colloquium; Berkeley Law, Economics and Business Workshop; UCLA Tax Policy Colloquium; ALEA; NTA.	2018
Tulane Tax Roundtable; Maxwell School of Public Affairs at Syracuse University; University of Chicago Law and Economics Workshop; Behavioral Law and Economics Conference at Vanderbilt University; Northwestern Tax Colloquium.	2017
Loyola (Los Angeles) Tax Policy Colloquium; University of Texas Law and Economics Seminar; Georgetown Tax Law Workshop; Harvard Tax Policy Seminar; Duke Behavioral Economics and the Law Seminar; Duke Tax Policy Seminar; NYU Behavioral Economics and Public Policy Workshop; University of Missouri Symposium on Evaluating Nudge; NTA; CELS.	2016
Journal of Empirical Legal Studies Junior Workshop; NTA.	2015
Stanford Law School; Yale Law School; Cornell Behavioral Economics Workshop; NTA; ALEA.	2014
ALEA; CELS; NTA.	2013

Conference on Empirical Legal Studies (CELS); National Tax Association (NTA); American Law and Economics Association (ALEA).

2012

## **Bar Membership**

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Illinois (retired status)

## **Professional Service**

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National Tax Association

Program Committee for Annual Conference (2016, 2018, 2019)

Program Co-Chair for Annual Conference (2021)

Board of Directors, 2023 -

National Tax Journal

Editorial Advisory Board, 2023 -

American Law and Economics Association

Area Organizer for Annual Conference (2020, 2022)

Board of Directors, 2021 -

NBER Public Economics

Co-Organizer for Spring Meeting (2021)

International Institute of Public Finance

Scientific Committee Member for Annual Conference (2024)

## **Referee**

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American Economic Review; American Economic Review: Insights; American Economic Journal: Economic Policy; American Economic Journal: Applied Economics; Applied Economic Letters; American Journal of Public Health; American Law and Economics Review; Economica; European Economic Review; Food Policy; Harvard Law Review; Health Affairs; Health Economics; International Tax and Public Finance; JAMA – Internal Medicine; Journal of Economic Behavior and Organization; Journal of Economic Psychology; Journal of Empirical Legal Studies; Journal of Health Economics; Journal of Labor Economics; Journal of Law, Economics, and Organization; Journal of Law and Economics; Journal of Legal Analysis; Journal of Legal Studies; Journal of Policy Analysis and Management; Journal of Political Economy; Journal of Public Economics; MIT Press; National Tax Journal; National Science Foundation; Proceedings of the National Academy of Science (referee, guest editor); Preventative Medicine Reports; Public Finance and Management; Public Finance Review; Quarterly Journal of Economics; Regulation and Governance; Review of Economics and Statistics; Review of Economic Studies; Science; Stanford Law Review; Southern Economic Journal; Trends in Cognitive Sciences; Yale Law Journal.