Laura M. Kawano

1500 Pennsylvania Avenue NW • Washington, DC 20552
(202) 622-5186 • laurakawano@gmail.com
http://sites.google.com/laurakawano

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POSITIONS

Financial Economist, Office of Tax Analysis, US Department of Treasury (August 2010 –).

Visiting Assistant Professor, Department of Business Economics and Public Policy, the Wharton School, University of Pennsylvania (August-December 2013).

EDUCATION

Ph.D. in Economics, University of Michigan (2010).

Dissertation: *Taxes and Portfolio Choice.*

M.A. in Economics, University of Michigan (2007).

B.A. in Economics (with Honors), *Magna Cum Laude*, Occidental College (2002).

RESEARCH INTERESTS

Public Finance, Applied Microeconometrics

PUBLICATIONS

"The Dividend Clientele Hypothesis: Evidence from the 2003 Tax Act." *American Economic Journal: Economic Policy*, 6(1): 114-36, Feb 2014.

"A Re-Balancing Act? Understanding Patterns in Refunds and Balances Due." With Shanthi Ramnath and Patricia K. Tong. *Proceedings of the 105th Annual Conference of the National Tax Association, National Tax Journal.*

"When Tax Rates Go Up: Taxpayer Responses to the 1993 Act." With Gerald Auten. *Proceedings of the 104th Annual Conference of the National Tax Association, National Tax Journal.*

WORKING PAPERS

"Taxpayer Confusion over Predictable Changes in Tax Liability: Evidence from the Child Tax Credit." With Naomi Feldman and Peter Katuščák. *Under review.*

"The Effect of Tax Rates and Tax Bases on Corporate Tax Revenues: Estimates with New Measures of the Corporate Tax Base." With Joel Slemrod. *NBER Working Paper No. 18440* (Oct. 2012). *Under review.*

"How Income Changes Through Unemployment: Evidence from Tax Return Data." With Sara LaLumia. *Under review.*

"Does Subsidized Housing Reduce the Incidence of Homelessness? Evidence from the Low-Income Housing Tax Credit." With Osborne Jackson.

"The Economic Impact of Hurricane Katrina on its Victims: Evidence from Individual Tax Returns." With Tatyana Deryugina and Steven Levitt.

"The Added Worker Effect Revisited: Differential Responses by Husbands and Wives." With Sara LaLumia.

"How High-Income Taxpayers Respond to Tax Rate Increases: Evidence from the 1993 Tax Act." With Gerald Auten.

"The Effect of Taxes on Household Portfolio Choices: An Analysis of the 2001 and 2003 Tax Acts."

OLD WORKING PAPERS

Kawano, Laura. "Does it matter who you talk to? The role of financial advice sources in household responses to taxes." 2010.

Bianchi, Christopher, Diana Hancock and Laura Kawano. "Does Trading Frequency Affect Subordinated Debt Spreads?", FEDS Working Paper No. 2005-08. 2005.

FELLOWSHIPS AND AWARDS

Rackham One-Term Dissertation Fellowship, University of Michigan (Winter 2010).

Departmental letters of commendation for excellence in teaching (Fall 2006, Winter 2007, Fall 2007).

Conference Travel Grant, University of Michigan (2009).

Summer Research Fellowship, University of Michigan (2006, 2007).

Regent's Fellowship, University of Michigan (2005-2006).

Phi Beta Kappa, Occidental College (2002).

President's Scholarship, Occidental College (1998-2002).

PRESENTATIONS (including scheduled)

2014: American Economics Association Annual Meetings, University of Oregon, North American Summer Meetings of the Econometrics Society.

2013: American Economics Association Annual Meetings, Wharton Business School, Drexel University, National Tax Association Annual Meetings.

2012: NBER Trans-Atlantic Public Economics Seminar, American Economics Association Annual Meetings, National Tax Association Annual Meetings, Drexel University, Tax Economists Forum, Michigan Tax Invitational.

2011: National Tax Association Annual Meetings, American Association of Public Policy and Management Annual Meetings, International Institute of Public Finance Annual Congress.

2010: Congressional Budget Office, Economic Research Service, U.S. Department of the Treasury - Office of Tax Analysis, Bryn Mawr College, Whitman College, Federal Trade Commission (scheduled), University of Michigan, Michigan Tax Invitational.

2009: University of Michigan, Midwest Economics Association.

2008: University of Michigan, Midwest Economics Association.

TEACHING EXPERIENCE

Wharton Business School, as Visiting Assistant Professor (Fall 2013)

- Intro to Business Economics and Public Policy (Part II: Taxation); Risk Management (Module I).

University of Michigan, as Graduate Student Instructor

- Introduction to Econometrics (Fall 2007, Fall 2008, Fall 2009); Graduate Econometrics II (Graduate) (Winter 2009); Statistics for Economists (Winter 2008); Introduction to Microeconomics (Fall 2006, Winter 2007).

University of Michigan, as Lecturer

- Introduction to Microeconomics (Summer 2008); STATA Workshop for Undergraduate Research Opportunities Program (December 2008)

OTHER EXPERIENCE

Research Assistant, University of Michigan: Joel Slemrod (Summer 2006–Fall 2007); Yoonseok Lee (Summer 2008); Laura Beny (Michigan Law School, Summer 2007)

Research Assistant, Federal Reserve Board of Governors (2002–2005)

OTHER PROFESSIONAL ACTIVITIES

Referee: *Journal of Public Economics*, *American Economic Journal: Economic Policy*, *National Tax Journal*, *European Economic Review*.

Discussant: American Real Estate and Urban Economics Association National Conference (2014); Conference on Empirical Legal Studies (2013); Midwest Economics Association (2008, 2009).

Member, Program Committee for National Tax Association's 2012 Spring Symposium.

CITIZENSHIP

U.S. (Kona, Hawaii)