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PLACEMENT CONTACT

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RESEARCH FIELDS

Public Finance, Corporate Taxation, Development Economics

REFERENCES

Mazhar Waseem

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James Banks

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Rachel Griffith

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Anne Brockmeyer

World Bank
abrockmeyer@worldbank.org

Pierce O'Reilly

OECD
pierce.oreilly@oecd.org

EDUCATION

PhD Economics , The University of Manchester, UK	2027 (expected)
<i>PhD Intern</i> , Centre for Tax Policy and Administration, OECD	2025
<i>PhD Enrichment Scholar</i> , TaxDev, Institute for Fiscal Studies	2024
MSc Economics (with Distinction), University of Sussex, UK	2018
BSc Economics , Universidad de Costa Rica, Costa Rica	2014

JOB MARKET PAPER

Less Simple, Less Distortionary? Evidence from Costa Rica's Corporate Tax Reform

with Jonathan Garita

This paper studies how firms respond to a less distortionary but less simple tax schedule in a developing economy. We do this in the context of Costa Rica's 2020 corporate income tax reform, which replaced a simple but highly distortionary notched schedule with a less simple and more efficient kinked one. Notches are simple, since a single rate determines tax liability, which may explain why they are common in developing economies, but they make liability jump at cutoffs, creating strong incentives to stay below them. Kinks weaken this incentive by applying the higher rate only to income above the cutoff, but their several rates can lead taxpayers to misperceive their incentives. Using 2016–2024 administrative tax returns and a difference-in-differences design that exploits rich variation in marginal and average tax rates across firms, we find no such misperception. Reported profits responded to the relevant changes in marginal tax rates, but not to changes in average rates, unlike what has been documented for individuals. In contrast to the asymmetries documented for other taxes, reported profits were equally responsive to corporate tax cuts and increases, with elasticities of about 3.1–3.2, which can inform future tax policy. Overall, given these responses, we argue that less simple and more economically efficient tax designs should be considered in developing economies.

WORKING PAPERS

Multinational Responses to Coordinated Tax Reform: Evidence from the Global Minimum Tax

with Felix Hugger and Tom Zawisza / OECD Taxation Working Paper No. 77 / Submitted

This paper studies how multinational enterprises (MNEs) respond to an internationally coordinated change in corporate taxation. The introduction of the Global Minimum Tax (GMT) in 2024 subjected MNEs with revenues above EUR 750m to a minimum effective rate of 15%. Exploiting this revenue threshold in a difference-in-differences framework, the analysis assesses the impact of the GMT on effective tax rates, investment and employment. Using group-level Orbis data, the results show that previously low-taxed MNEs increased effective tax rates by around 1.7 percentage points, and increased global CIT by 2.4-3.4%. However, this increase was not accompanied by a detectable reduction in investment or employment. The increase in effective tax rates is concentrated in MNEs more likely to have greater profit shifting opportunities and higher profitability. The findings provide first ex-post evidence on the effects of the GMT and suggest that internationally coordinated reforms can raise the effective taxation of MNEs without generating short-run reductions in economic activity.

Low-Earning Workers and Social Security: Evidence from Costa Rica's Contributions Reform

with Laura Abramovsky and Jonathan Garita

High social security contribution costs are widely viewed as a key barrier to formal registration, especially for low-earning workers in developing economies. In Costa Rica, the design of the social security system generates particularly high registration costs for low-wage workers and their employers due to a minimum contribution floor. In 2023, a reform sought to reduce these costs by lowering the floor, thereby decreasing contribution burdens for both employers and employees, with a gradual rollout by age. Using rich administrative and survey data and regression discontinuity design exploiting the phased implementation, this paper evaluates the reform's effects on registration and other labour market outcomes six months after it came into force. We find no significant effects on registration or on earnings reported to the social security administration. However, using constructed measures of net and gross earnings, we find higher take-home pay for workers and lower total labour costs for firms, indicating that cost savings were shared in line with the statutory changes. Overall, our short-term results suggest that lowering contribution costs alone may not be sufficient to increase registration and highlight the need for complementary policies to address remaining barriers to formality.

CONFERENCES AND SEMINARS

2026	Oxford Centre for Business Taxation Doctoral Conference; Mannheim Taxation Conference; The University of Manchester; Institute for Fiscal Studies
2025	ZEW Public Finance Conference; Royal Economic Society Conference; International Institute of Public Finance Conference; OECD Tax Policy and Statistics Division Lunch Seminar; OECD Working Party 2 on Tax Policy Analysis and Tax Statistics
2024	Royal Economic Society PhD Conference; The Economics of Informality Conference (Universidad de los Andes); Programa Estado de la Nación; Universidad de Costa Rica; Institute for Fiscal Studies
2023	Economists Conference of Costa Rica; North West Social Science Doctoral Training Partnership Conference
2015–2021	Commission of Coastal and Border Zones, Costa Rican Congress (2021); Western Economic Association International Conference (2021); Annual Meeting of the Environment for Development Initiative (2020); Costa Rican Presidential National Council for Children (2019); Annual Meeting of the CASCADE Project (2015)

TEACHING EXPERIENCE

Teaching Associate , Department of Economics, The University of Manchester Economics for Public Policy (TA Lead), Microeconomics 2 (TA Lead), Microeconomics 1, Microeconomics 3, Advanced Statistics, Applied Economics	2025–present
Graduate Teaching Assistant , Department of Economics, The University of Manchester Economics for Public Policy, Microeconomics 2	2022–2025
Lecturer , School of Economics, Universidad de Costa Rica Research Methods (Postgraduate), Introduction to Economics	2017–2021
Graduate Teaching Assistant , Department of Economics, University of Sussex Economic Principles	2018–2019
Teaching Assistant , School of Economics, Universidad de Costa Rica Introduction to Economics	2012

RESEARCH AND POLICY EXPERIENCE

Researcher , International Growth Centre, London School of Economics	2025–present
Researcher , Economic Sciences Research Institute (IICE), Universidad de Costa Rica	2019–2021
Researcher , Tropical Agricultural Research and Higher Education Center	2019–2021
Junior Researcher , Development Observatory (OdD), Universidad de Costa Rica	2016–2017
Research Assistant , Tropical Agricultural Research and Higher Education Center	2014–2016

SELECTED POLICY WORK

[Import Tax Evasion, Drivers and Recommendations for Tanzania](#)

International Growth Centre, London School of Economics, 2026

[Dynamics and Impacts of the 2019 Tax Reform on the Costa Rican Labour Market](#)

with Juan Robalino, Andrés Fiallos and Felipe Carrera / Universidad de Costa Rica, 2022

[Potential Effects of Granting Registrable Property Rights over Land in Areas of the State's Natural Heritage](#)

with Juan Robalino / UNDP and Universidad de Costa Rica, 2021

[The Effect of Regulation on Fees for the Use of Cards on Consumer Prices](#)

with Juan Robalino, Rudolf Lucke, Luis Oviedo and David Navarro / Universidad de Costa Rica, 2021

[Methodological Proposal and Roadmap for Measuring Resources Allocated to Children in Costa Rica](#)

with Juan Robalino and Luis Oviedo / UNICEF, Patronato Nacional de la Infancia and Universidad de Costa Rica, 2020

[Economic Impact of the Plastic Tax](#)

with Juan Robalino, Rudolf Lucke and Luis Oviedo / UNDP and Universidad de Costa Rica, 2019

PRE-DOCTORAL PUBLICATION

Climate Change Perceptions and Adaptive Responses of Small-Scale Farmers in Two Guatemalan Landscapes

with Bárbara Viguera, Francisco Alpízar, Celia A. Harvey, M. Ruth Martínez-Rodríguez and Milagro Saborío-Rodríguez
Agronomía Mesoamericana, 30(2), 313–331, 2019

OTHER PROFESSIONAL EXPERIENCE

Economic Analyst , Ecoanálisis Economic and Financial Consultants	2013–2014
<i>Monitored macroeconomic developments; organised seminars on the economic outlook and policy</i>	

GRANTS, AWARDS AND SCHOLARSHIPS

Economics Tutor Award (Highly Commended), The University of Manchester	2026
Heinz König Award , ZEW Leibniz Centre for European Economic Research	2025
Small Project Facility Grant (Principal Investigator; £13,930), International Growth Centre, LSE	2025
Royal Economic Society Scholars Fund , Royal Economic Society	2025
PhD Enrichment Scheme Award , Institute for Fiscal Studies	2024
Economics PhD Studentship , The University of Manchester	2021
Mentorship Research Support Grant (mentor: J. Robalino; US\$10,600), Universidad de Costa Rica	2020
Chevening Scholarship (MSc studies), Foreign, Commonwealth and Development Office, UK	2017
Academic Excellence Scholarship (BSc studies), Universidad de Costa Rica	2010

SERVICE

Organiser , Economics PhD Seminar, The University of Manchester	2025–2026
TA Representative , Department of Economics, The University of Manchester	2024–2025
Residential Life Advisor , Directorate for Student Experience, The University of Manchester	2022–present

SKILLS

Programming	Stata, R, Python, Matlab, ArcGIS
Languages	Spanish (native), English (fluent), French (advanced)