

Ben Lockwood-Curriculum Vita

EDUCATION

BA in Economics, First Class, University of Sussex

PhD in Economics, University of Warwick

EMPLOYMENT

Oct 1983 - Jan 1992, Lecturer, Department of Economics, Birkbeck College, University of London.

Jan 1992-Dec 1997, Professor of Economics, University of Exeter.

Jan 1998-Professor of Economics, University of Warwick

SHORT VISITING APPOINTMENTS

Massachusetts Institute of Technology, Research Associate Aug 1980 - Mar 1981

Department of Economics, Queens University, Canada, January-May 1990

Institute for International Economic Studies, University of Stockholm, September 1996

Centre for Economic Studies, University of Munich, September 1997, 2014

Economic Policy Research Unit, University of Copenhagen, September 1998

Fiscal Affairs Department, International Monetary Fund, June-August 2002

Visiting Scholar, Institute for Federalism and Intergovernmental Relations, University of Kentucky, February 2006

Visiting Professor, European University Institute, October 2006-June 2007

EDITORIAL BOARDS

1988-1995 Member, Editorial Board, Review of Economic Studies.

1998-2000 Member, Editorial Board, Economic Journal

1999-2000 Member, Editorial Board, Economic Policy

1998-2014 Member, Editorial Board, International Tax and Public Finance

2000-2012 Member, Editorial Board, FinanzArchiv

2000- Member, Editorial Board, Journal of Macroeconomics

2004- 2010 Member, Editorial board, Journal of Public Economics

2009-2015 Associate Editor, Economic Journal

2015- Member, Editorial board, Social Choice and Welfare

OTHER INDICATORS OF RECOGNITION

Research Fellow, Centre for Economic Policy Research, 1990-
Fellow, CESifo 2004-

Research Director, Centre for Business Taxation, University of Oxford, 2006-
International Institute for Public Finance, Board of Management, 2012-18

Member, Economics and Econometrics Panel, UK Research Excellence Framework 2014

Scientific Advisory Board, MaTax, University of Mannheim, 2014-

Scientific Committee, Econometric Society World Congress 2015

Consultancy for IMF, UK Parliament, European Commission, PwC

External Assessor for REF 2020, Department of Economics, University of Glasgow

External Assessor for REF 2020, Department of Economics, University of Exeter

External Assessor for REF 2020, Department of Economics, Royal Holloway University of London

Reviewer, Wallenberg Fellow Grant 2017

Member, Recognition of Distinction Committee, 2018-2021 University of Oxford

External Referee for promotion cases at: LSE, Oxford

Elected Member, RES Council, 2022-27

RECENT RESEARCH AWARDS

Co-investigator, ESRC Large Research Grant: “Business, Taxation and Welfare”, 2008-2012 (£2.28m),
Co-Investigator, ESRC Large Research Grant: “The Effects of Business Taxation on Economic and Social Welfare: New Insights from Tax Return Data”, 2013-2016 (£1.38m)

RECENT ADMINISTRATIVE EXPERIENCE, DEPARTMENT

Appointed Head of Department 2021 (to start in August 2022)
Deputy Head of Department 2019-2021
Director of Research, 2016-2021
Chair, Department Senior Hiring Committee, 2014-2016
Chair, Research Committee, 2016-
Director of Taught MSc Programmes, 2010-2014
Director of Graduate Studies, 2004-2006, 2007-2008
Chair, Graduate Management Committee, 2004-2006, 2007-2008, 2010-14

RECENT ADMINISTRATIVE EXPERIENCE, UNIVERSITY

Member, Board of the Faculty of Social Sciences, 2019-
Chair, CAL Internal Teaching and Learning Review Panel, January 2017
Member, Financial Plan Sub-Committee, 2015-2018
Member, Campus Services Project Board, 2015-2018
Member, Graduate Studies Committee of the Board of the Faculty of Social Sciences, 2004-2008

RESEARCH SINCE JANUARY 2014

Does Data Disclosure Improve Local Government Performance? Evidence from Italian Municipalities (with Francesco Porcelli, Michela Redoano and Antonio Schiavone)

Tax and Occupancy of Business Properties: Theory and Evidence from UK Business Rates (with Martin Simmler and Eddy Tam)

In the Grip of Whitehall? The Effect of Party Control on Local Fiscal Policy in the UK (with Francesco Porcelli and James Rockey)

Small Firm Growth and the VAT Threshold: Evidence for the UK (with Li Liu and Eddy Tam), revise and resubmit, Fiscal Studies

"How do right-wing populist parties influence climate and renewable energy policies? Evidence from OECD countries", (with Matthew Lockwood), forthcoming, Global Environmental Politics

VAT Notches: Voluntary Registration, and Bunching: Theory and UK Evidence. (with Li Liu, Miguel Almunia, and Eddy Tam), Review of Economics and Statistics 103, (2021): 151-164.

Malas Notches, International Tax and Public Finance, 27, 2020, 779-804.

More Giving or More Givers? The Effects of Tax Incentives on Charitable Donations in the UK (with Miguel Almunia and Kim Scharf), Journal of Public Economics 183 (2020): 104-114.

Negative Voters? Electoral Competition with Loss-Aversion (with James Rockey), Economic Journal 632 (2020): 2619-2648

How Should Payment Services be Taxed? Social Choice and Welfare, 1-27, 2018 (with Erez Yerushalmi)

Confirmation Bias and Electoral Accountability, Quarterly Journal of Political Science, 11, 471-501, 2017

The taxation of foreign profits: a unified view. Journal of Public Economics, 125, 83-97, 2015 (with M. P. Devereux & C. Fuest)

Intergovernmental grants as signals and the alignment effect: Theory and evidence. Journal of Public Economics, 123, 78-91, 2015 (with E.Bracco, F.Porcelli, & M.Redoano)

ARTICLES IN REFEREED JOURNALS, PRE-2014

Public Economics and Political Economy

Incentive Schemes for Local Government: Theory and Evidence from Comprehensive Performance Assessment in England. American Economic Journal:Policy, 5(3), 254-286, 2013 (with F.Porcelli)

Carbon-motivated Border Tax Adjustments: Old Wine in Green Bottles? The World Economy, 33(6), 810-819, 2010 (with J.Whalley)

Does tax competition really promote growth? Journal of Economic Dynamics and Control, 34(2), 191-206, 2010 (with M.Köthenburger)

The Causes and Consequences of the VAT Revolution: An Empirical Investigation. Journal of Development Economics, 92, 138-151, 2010 (with M.Keen)

Opting for Opting-In? An Evaluation of the European Commission's Proposals for Reforming VAT on Financial Services. Fiscal Studies, 31(2), 171-202, 2010 (with R de la Feria)

Costly Voting when both Information and Preferences Differ: Is Turnout Too High or Too Low? Social Choice and Welfare, 33, 25-50, 2009 (with S.Ghosal)

Decentralization and Electoral Accountability: Incentives, Separation and Voter Welfare. European Journal of Political Economy, 25, 385-397, 2009 (with J. Hindriks)

Did the Single Market Cause Competition in Excise Taxes? Evidence from EU Countries. Economic Journal, 119, 406-429, 2009, (with G. Migali)

"Voting, Lobbying, And The Decentralization Theorem," Economics and Politics, 20, 416-431, 2008

Bailouts In Federations: Is A Hard Budget Constraint Always Best? International Economic Review, 49(2), 577-593, 2008 (with M. Besfamille)

Do Countries Compete over Corporate Taxes? Journal of Public Economics 91, 1197-1218, 2008 (with M. P. Devereux and M. Redoano)

The Productive Efficiency of Government: Evidence from Swiss Cantons. Journal of Public Economics, 91, 1197-1218, 2007 (with I. Barankay)

Horizontal vs. Vertical Tax Competition: Theory and Some Evidence for the USA. Journal of Public Economics, 91, 451-479, 2007 (with M. P. Devereux and M. Redoano)

Is the VAT a Money Machine? The National Tax Journal 59, 905-28, 2006 (with Michael Keen),

Do Elections Always Motivate Incumbents? Learning vs. Re-Election Concerns. Public Choice 129, 41-60, 2006 (with E. LeBorgne)

Tax Incidence, Majority Voting and Capital Market Integration. Journal of Public Economics 90, 1007-1025, 2006 (with M. Makris),

Financial Consequences of the Chinese VAT Reform. International VAT Monitor, 16, 181-187, 2005 (with E.Ahmad and R.Singh)

Competition in Unit vs. Ad Valorem Taxes. International Tax and Public Finance 11, 763-772, 2004

Decentralization via Federal and Unitary Referenda. Journal of Public Economic Theory, 6, 79-108, 2004

When are Plurality Rule Voting Games Dominance-Solvable? Games and Economic Behavior, 46, 55-75, 2004 (with A.Dhillon)

Imperfect Competition, Public Goods Supply, and the Marginal Cost of Public Funds. Journal of Public Economics 87, 1719-46, 2003

Multiple Equilibria in the Citizen-Candidate Model of Representative Democracy. Journal of Public Economic Theory, 4, 171-84, 2002 (with A. Dhillon)

Distributive Politics and the Benefits of Decentralisation. Review of Economic Studies, 69, 313-37, 2002

Tax Competition and Coordination Under Origin and Destination principles: A Synthesis. Journal of Public Economics, 81, 279-319, 2001

Specific and Ad Valorem Tariffs are not Equivalent in Trade Wars. Journal of International Economics, 52, 2000, 183-95 (with Kar-Yiu Wong)

Progressive Taxation and Wage-Setting: Some Evidence for Denmark. Scandinavian Journal of Economics, 102, 707-723, 2000 (with T.Sløk, and T.Tranæs)

Inter-Regional Insurance. Journal of Public Economics, 1-39, 72, 1999

Can Commodity Tax Harmonisation be Pareto-Improving when Governments Supply Public Goods?. Journal of International Economics, 43, 387-408, 1997

Multi-firm Regulation without Lump-sum Taxation. Journal of Public Economics, 6, 31-33, 1995

On the European Union VAT Proposals; the Superiority of Origin over Destination Taxation. Fiscal Studies, 16, 1-17, 1995 (with D. de Meza & G.Myles)

The Equivalence between Destination and Non-Reciprocal Restricted Origin Tax Regimes. Scandinavian Journal of Economics, 96, 311-328, 1994. (with D. de Meza & G.Myles) [Reprinted in Tax Policy in Small Open Economies, ed. T. Anderson, K. Moene, and P. Sorensen]

When are Origin and Destination Regimes Equivalent? International Tax and Public Finance 1, 5-24, 1994 (with D. de Meza & G.Myles)

Tax Competition under Destination and Origin Principles. Journal of Public Economics, 52, 141-162, 1993

Wage Setting and the Tax System: Theory and Evidence for the UK. Journal of Public Economics, 52, 1-29, 1993 (with A. Manning).

Tax Incidence, Market Power and Bargaining Structure. Oxford Economic Papers, 42, 87-209, 1990 [Reprinted in Taxation, Private Information and Capital (ed. P Sinclair and M Slater), Clarendon Press]

Inequality and Inefficiency in a Model of Occupational Choice with Private Information. Journal of Public Economics, 37, 147-169, 1988 (with A. Manning).

Economic Theory

Too Much Investment? A Problem of Endogenous Outside Options. Games and Economic Behavior, 69(2), 503-511, 2010 (with D. de Meza),

Spillovers, Investment Incentives and the Property Rights Theory of the Firm. Journal of Industrial Economics 52, 228-53, 2004 (with D. de Meza)

A Note on Discontinuous Value Functions and Strategies in Affine-Quadratic Differential Games. (with H.Jensen), Economics Letters, 61, 301-06, 1998

Gradualism and Irreversibility. Review of Economic Studies, 69, 313-37, 2002, (with J.Thomas)

Two-Way Distortions in Principal-Multi-Agent Problems. Journal of Economic Theory, 61, 142-66, 2000

Does Asset Ownership Really Motivate Managers? The Property-Rights Theory of the Firm with Alternating Offers Bargaining. Quarterly Journal of Economics, 113, 361-86, 1998 (with D. de Meza),

Multiple Markov-Perfect Equilibria in Infinite Horizon Linear-Quadratic Dynamic Games. Journal of Economic Dynamics and Control, 20, 751-765, 1996

Informational Externalities in the Labor Market and Their Implications for the Duration of Employment. Review of Economic Studies, 58, 733-53, 1991

Asymptotic Efficiency in Principal-Agent Models with Private Information. Economic Letters, 3, 297-301, 1989 (with J Thomas).

A Note on Capital Markets and Bankruptcy Constraints in Contracting. Economics Letters, 19, 311-314, 1985 (with A. Manning).

Non-linear Pricing and the Exclusion of Consumers. Economics Letters, 18, 313-316, 1985

Macroeconomics

How Robust is the Foreign Policy-Kearney Globalisation Index? The World Economy 27, 507-23, 2004

Fiscal Policy and Politics: Theory and Evidence from Greece 1960-1997. (with A.Philippopoulos and E. Tzavalis), Economic Modelling 18, 253-68 April 2001

Does Central Bank Independence Reduce the Political Business Cycle? Some OECD Evidence, Manchester School, 66, 377-95, 1998 (with K. Hadri and J. Maloney)

Designing Monetary Policy when Unemployment Persists. Economica, 65, 327-45, 1998 (with M.Miller and L.Zhang)

Rogoff's 'Conservative' Central Banker Restored. Journal of Money, Credit and Banking, 29, 476-95, 1998 (with B. Herrendorf)

State-Contingent Inflation Contracts and Unemployment Persistence. Journal of Money, Credit and Banking, 29, 1997, 286-99

Fiscal Policy, Public Debt Stabilisation and Politics: Theory and Evidence. From the UK. Economic Journal, 106, 894-912, 1996 (with A. Philippopoulos and A. Snell).

Insider Power, Employment Dynamics, and Multiple Inflation Equilibria. Economica, 61, 59-77, 1994 (with A. Philippopoulos)

Wage Inflation, Electoral Uncertainty, and the Exchange Rate Regime: Theory and UK Evidence. Economic Journal, 102, 1370-1394, 1992 (with G. Alogoskoufis and A. Philippopoulos).

Trade Unions, Non-Binding Wage Agreements and Capital Accumulation. European Economic Review, 35, 1411-26, 1991 (with M.B. Devereux).

Dynamic Wage-Employment Bargaining with Employment Adjustment Costs. Economic Journal, 99, 1143-1158, 1989 (with A.Manning).

Transferable Skills, Job Matching and the Inefficiency of the 'Natural' Rate of Unemployment. Economic Journal, 96, 961-974, 1986

OTHER PUBLICATIONS

"How Should Financial Intermediation Services be Taxed?" in De Mooij, R., & Nicodème, G. Taxation and Regulation of the Financial Sector, MIT Press, 2014

How the EU VAT Exemptions Impact the Banking Sector, Report for PWC, October 2011

"The Causes and Consequences of Fiscal Decentralization", in The Political Economy of Fiscal Federalism: Issues of Decentralization in Belgium, published 2009, by the Catholic University of Leuven

Taxes and the size of the foreign-owned capital stock: Which tax rates matter?. European Tax Policy Forum 2006 (with M. P. Devereux)

“Fiscal Decentralization: A Political Economy Perspective”, in The Handbook of Fiscal Federalism (ed. E.Ahamad and G.Brosio), Edward Elgar, 2006

Comment on “Welfare State Reform: A Survey of What Europeans Want” by T.Boeri, A.Borsch-Supan, and G.Tabellini, Economic Policy 32, 46-47, 2001

Comment on “One Money, One Market: the Effect of Common Currencies on Trade” by A. Rose, Economic Policy 30, 34-35, 2000

Comment on “Tradable Deficit Permits: Efficient Implementation of the Stability Pact” by Alessandra Cassella, Economic Policy 29, 347-349, 1999

“For a VAT System Adapted to the Needs of the Single Market in the 21st Century: Discussant’s Comments”, in Conference Proceedings, Tax Competition and Coordination of Tax Policy in the European Union, Austrian Federal Ministry of Finance, 1998

“Central Banks and Reputation; Transatlantic Contrasts” (with M Miller and L Zhang), in The New Transatlantic Economy, ed. M. Canzoneri, W. Ethier, and V. Grilli, CEPR, 1996.

“Estimates of the external costs of nuclear power; an assessment”, Proceedings of the Institute of Mechanical Engineers, 1993.

“Coal and the environment; the economic approach”, in Conference Proceedings, World Coal Institute Conference 23-26 March 1993

“The Social Costs of Electricity Generation”, CSERGE Working Paper GEC 92-09, University of East Anglia, 1992

“The Importance of Kinked Adjustment Costs: Some Evidence From UK Manufacturing”, in Labour Demand and Equilibrium Wage Formation, ed. Ours, J.C. van Pfann, G.A. and Ridder, G. 1992, Amsterdam; North-Holland.

“Pareto Efficiency” in New Palgrave Dictionary of Economics, Macmillan, 1987, p.811-813

“Some Recent Developments in the Theory of Non-Co-operative Games and its Economic Applications”, Economic Perspectives, (ed. D.W. Pearce and N Rau), 1986.

“Social Choice, Interpersonal Comparability and Welfare Economics” in Mathematical Methods in Economics (ed. F. van de Ploeg), John Wiley and Sons, 1984.

INVITED LECTURES

“Do Countries Compete over Corporate Taxes”, Plenary Lecture, First Conference, Research in International Economics and Finance (RIEF), 8 June 2004, Paris

“Globalization and Fiscal Policy: is the State Really in Retreat?”, Public Lecture, University of Torcuato di Tella, Argentina, 7-18 March 2005

“Fiscal Decentralization: A Political Economy Perspective”, Plenary Lecture, CESifo Area Conference on Public Sector Economics, 22-23 April 2005, Munich

“Political Accountability, Voter Welfare and the Assignment of Fiscal Powers”, Plenary Lecture, Workshop on Fiscal Federalism at Institut d’Economia de Barcelona, 6-7 June 2005, Barcelona

“Political Accountability, Voter Welfare, and Decentralization”, Invited Lecture, German Research Foundation Conference, "Institutional Design of Federal Systems: Theory and Empirical Evidence", July 29 2005, Regensburg, Germany

“The Causes and Consequences of Fiscal Decentralization”, Invited Lecture, Symposium on the Political Economy of Fiscal Federalism”, University of Leuven, Belgium, October 5, 2007

“The Causes and Consequences of the VAT Revolution: An Empirical Investigation”, The Research Forum on Taxation, Research Council of Norway, 8-10 June 2008

Invited Lecture, “Intergovernmental Grants as Signals and the Alignment Effect”, Halle Colloquy on Local Public Economics (CoLoPEc) 21-22 November, 2013

Invited Lectures, 8 and 10 April 2014, CES-Ifo, Munich

Invited presentation: “Incentive Schemes for Local Government: Theory and Evidence from Comprehensive Performance Assessment in England,” ZEW Public Finance Conference, 28 April 2014

Invited presentation: “VAT Notches: Voluntary Registration, and Bunching: Theory and UK Evidence”, CORE@50 Conference, Tuesday 24 May 2016

Invited keynote presentation: “Negative Voters? Electoral Competition with Loss-Aversion”, 3rd Sheffield Workshop in Political Economy, January 27, 2017

CONSULTANCY

1988-91 Occasional Consultant, London Economics

1990-92 Consultant to the Parliamentary Office of Science and Technology on the External Costs of Fuel Cycles.

1994-96 Consultant to the European Commission’s EXTERNE Project on the External Cost of Fuel Cycles.

2002 Consultant, IMF-World Bank Technical Assistance Mission to China

2007 Consultant, IMF-World Bank Technical Assistance Mission to Mexico

2007 Consultant, Ministry of Finance, Peru

2011 Consultant, PWC, Financial Services and VAT

2022 Consultant, IMF-World Bank Technical Assistance Mission to China

EXTERNAL EXAMINING

University of Cambridge, Economics Tripos, Part II, 1992-95

University College London, MSc. in Environmental Economics, 1998-2000

University of Oxford, MPhil in Economics, 2001-04

University of Mauritius, BSc in Economics, 2006-7

University of Cambridge, MPhil in Economics, 2007-09

University of Edinburgh, MSc in Economics, 2012-2015

EXTERNAL ASSESSOR

Chair in Microeconomics, University of York

Chair in Macroeconomics, University of Reading, May 2009

Chair in Microeconomics, EUI, January 2011

Chairs in Economics, Southampton, 2011, September 2012

Chairs and Readers in Economics, Leicester, February 2013

Promotion to Chair, LSE, February 2013

Promotion to Associate Professor in Economics, University of Exeter, March 2016

Chair in Economics, University of Edinburgh, November 2016.

Promotion to Associate Professor in Economics, Università della Svizzera Italiana, December 2018

DEPARTMENTAL REVIEWS

Department of Economics, University of Southampton, September 2015 (invited, unable to attend)

Università Bocconi, Department of Policy Analysis and Public Management, June 2016

REFEREEING

American Economic Review, American Economic Journal : Policy, Econometrica, Journal of Political Economy, Review of Economic Studies, International Economic Review, Journal of Public Economics, Journal of Money, Credit, and Banking, Journal of International Economics, Economic Journal, Journal of the European Economic Association, Quarterly Journal of Economics, Journal of Economic Theory, American Economic Journal: Policy

SUMMARY OF TEACHING EXPERIENCE

Birkbeck College: MSc microeconomics, macroeconomics, public economics option, introductory quantitative methods (maths, statistics)

University of Exeter: 3rd year undergraduate game theory, 1st year undergraduate statistics, 2nd year mathematical economics, MSc microeconomics, macroeconomics, environmental economics option

University of Warwick: International macroeconomics, and microeconomics on the MSc. in Economics and Finance, microeconomics on the MSc. in Economics, 3rd year undergraduate public economics, supervision of 3rd year undergraduate applied economics projects, 3rd year PPE core course in economics and politics, 3rd year MSc core course in the making of economic policy, PhD option in political economy.

European University Institute, PhD course, Topics in Fiscal Federalism.

SHORT COURSE TEACHING

Designed and taught (four times) a one-day module on the Economics of Taxation for non-economists at the Inland Revenue, UK, comprising lectures, worked problems, and case studies.

“Political Economics and Fiscal Policy”, two-week course (15 hours) , University of Torcuato di Tella, 7-18 March 2005

“Topics in Advanced Public Economics”, three-day course (12 hours), The Danish Doctoral Program, 5-9 April 2005

“Topics in Fiscal Federalism”, five-day course, summer school of the Priority Programme of the German Research Foundation (DFG), February 12-16 2007.

PhD Workshop in Public Economics, University of Uppsala, Sweden, 9-13 June 2008

Summer School in Public Economics, Institut d’Economia de Barcelona, July 3-10 2009, political economy course, 8 hours of lectures

Political Economy Course, 6 hours of lectures, 20-27 November 2013, University of Rostock

PHD. STUDENTS SUPERVISED

Floriana Cerniglia, now at the Catholic University of Milan, Professor of Economics

Eric LeBorgne, awarded May 2001, now Senior Economist, The World Bank

Iwan Barankay, awarded October 2003, now Associate Professor, Wharton School, University of Pennsylvania

Yuji Tamura, awarded September 2006, now Lecturer, La Trobe Business School, Department of Economics and Finance

Giuseppe Migali, economics of education, now Lecturer, The Management School, University of Lancaster

Ken Katayama, macroeconomics and public finance, now at the Ministry of Finance, Japan

Emmanuele Bracco, awarded January 2011, now Associate Professor in Economics at the University of Verona

Federica Liberini, awarded October 2012, now Assistant Professor (tenure track) at University of Bath

Francesco Porcelli, awarded December 2012, now Director, SOSE - Soluzioni per il Sistema Economico S.p.a. Italy

Matteo Gamalerio, awarded 2017, now Post-Doctoral Research Fellow, IEB, University of Barcelona

Federico Trombetta, awarded 2019, now Research Fellow at Universita' Cattolica

Omiros Kouvavas, awarded 2019, now at European Central Bank

Roberto Asmat, awarded October 2021, now Assistant Professor (tenure track) at Vienna University of Economics and Business

REFEREES

Tim Besley
Department of Economics
London School of Economics
Houghton Street
London WC2A 2AE
Email: t.besley@lse.ac.uk

Michael Devereux
Centre for Business Taxation
Said Business School
University of Oxford
Park End St, Oxford OX1 1HP
Email: Michael.Devereux@sbs.ox.ac.uk

Michael Keen
Fiscal Affairs Department
International Monetary Fund
700 19th Street, NW, Washington, DC 20431
USA
Email: mkeen@imf.org

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