

**Naomi E. Feldman**  
**The Bogen Family Department of Economics**  
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## **Education**

**University of Michigan, Ann Arbor**

M.A. (2001) and Ph.D., Economics, 2004

**University of Illinois at Urbana-Champaign**

B.S., Economics, 1995 (Highest Honors)

## **Research Interests**

Public Finance, Behavioral Economics, Applied Econometrics, Tax Policy

## **Recent Employment History**

- **2018 - Present:** Associate Professor of Economics, Department of Economics, Hebrew University of Jerusalem, Israel
- **2017 - 2018:** Senior Economist, Council of Economic Advisers, Executive Office of the President, Washington, DC (on leave from Federal Reserve Board).
- **2016 - 2018:** Principal Economist, Fiscal Analysis Section, Federal Reserve Board, Washington, DC.
- **2011 - 2016:** Senior Economist, Fiscal Analysis Section, Federal Reserve Board, Washington, DC.

## **Professional Activities**

- Leibniz-Mentoring Program (2024-25)
- Bank of Israel, Monetary Policy Committee—Voting member (2021–)
- American Economic Journal: Economic Policy—Co-editor (2021–)
- Women in Tax Mentoring Program, National Tax Association (2022–)
- Editorial Search Committee for National Tax Journal (2022)
- “Adopt-a-Paper” Mentoring Program (2022)
- National Tax Journal—Forum Editor (2019-2020)
- International Monetary Fund—External tax consultant (2021)

## Selected Refereed Publications

- “Investment Differences between Public and Private Firms: Evidence from U.S. Tax Returns,” 2021, (with Laura Kawano, Elena Patel, Nirupama Rao, Michael Stevens, and Jesse Edgerton), *Journal of Public Economics*, Vol. 196.
- “Hidden Baggage: Behavioral Responses to Changes in Ticket Tax Disclosure,” 2020, (with Sebastien Bradley), *American Economic Journal: Economic Policy*, Vol. 12, No. 4, pp. 58-87.
- “Taxpayer Confusion: Evidence from the Child Tax Credit,” 2016, (with Peter Katusčák and Laura Kawano), *American Economic Review*, Vol. 106, No. 3, pp. 807-835.
- “The Impact of Including, Adding, and Subtracting a Tax on Demand,” 2015, (with Bradley Ruffle), *American Economic Journal: Economic Policy*, Vol. 7, No. 1, pp. 95-118.
- “Time is Money: Choosing Between Charitable Activities,” 2010, *American Economic Journal: Economic Policy*, Vol. 2, No. 1, pp. 103-130.
- “Mental Accounting Effects of Income Tax Shifting,” 2010, *Review of Economics and Statistics*, Vol. 92, No. 1, pp. 70-86.
- “Estimating Tax Noncompliance with Evidence from Unaudited Tax Returns,” 2007, (with Joel Slemrod), *Economic Journal*, Vol. 117, No. 518, 327-352.

## Working Papers

- “Phantom Notches and Real Constraints: How Japan’s Tax System Shapes Female Labor Supply” (with Ayako Kondo and Taiyo Fukai)
- “The Impact of Opportunity Zones on Private Investment and Economic Activity” (with Kevin Corinth)
- “The Equilibrium Effect of Environmental Taxes on Price and Product Variety in the Automobile Market” (with Alon Eizenberg)