

Andrea Lopez-Luzuriaga

Inter-American Development Bank
Fiscal and Management Division

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Education

Ph.D. in Economics, George Washington University	2020
M.A. in Economics, George Washington University	2016
M.A. in Public Administration and International Development, Harvard University	2014
M.A. in Economics and Development, Facultad Latinoamericana Ciencias Sociales	2012
B.A. in Economics, Pontificia Universidad Catolica del Ecuador	2008

Research Interests

Public Economics, Development Economics, Applied Microeconomics.

Publications in Refereed Journals

“Detecting envelope wages with e-billing information” with Calijuri, M., Pessino, C., Schachtele, S., Gonzalez, U., & Chamorro, C. *International Tax and Public Finance*, 31(1), 26–65 (2024).

“Compliance spillovers across taxes: The role of penalties and detection” with Carlos Scartascini. *Journal of Economic Behavior & Organization*, 164, p518-534, Aug 2019

“Pollution or crime: The effect of driving restrictions on criminal activity” with Paul E. Carrillo and Arun S. Malik. *Journal of Public Economics* 164, p50-69, Aug 2018

Working Papers

“Less is more? Limits to itemized deductions and tax evasion”

“Willing but unable to pay? The role of gender in tax compliance” with Carlos Scartascini

“Simplified tax Regimes: A doorway to tax evasion” with Juan Russy, Carola Pesino, Monica Calijuri

“Understanding taxpayer behavior: an experimental study of timing and gradual tax reform” with Andres Barinas-Forero, Mariana Blanco, Carlos Scartascini.

“Financial literacy among high school students in the United States: Evidence from the 2012 Programme for International Student Assessment (PISA)” with Annamaria Lusardi

Works In Progress

“When the taxman shuts the store next door”

“Non-Incorporated Family Firms: Barrier or Boost to Development?” with Daniel Parshall

“Who Really Benefits from VAT-Free Days?” with Sebastian Leguizamon

“The Impact of Simplified Tax Regimes on Economic Behavior and Tax Minimization Strategies” with Sebastian Leguizamon

“The Impact of Banning Child Marriage on Women’s Lives in Ecuador” with Silvia Ortiz

Policy Briefs

“The effects of the tax reform on the performance of the Colombian economy” with Fernando Jaramillo. Working Paper Series Alianza EFI, June 2022

“Research Insights: Can salient penalties and enforcement on tax bills increase compliance across taxes?” with Carlos Scartascini. IADB: Research Insights Series Nov. 2021

Research Experience and Other Employment

Fiscal Management Senior Specialist, Inter-American Development Bank	Oct 2024 - Present
Assistant Professor (Tenure Track), Universidad del Rosario	2020- 2024
Research Fellow, Inter-American Development Bank (Supervisor: Carlos Scartascini)	2017-2019
Research Assistant, George Washington University - IIEP (Prof. Stephen Smith)	2016-2017
Research Assistant, George Washington University (Prof. Paul E. Carrillo)	2016
Research Assistant, George Washington University - GFLEC (Prof. Annamaria Lusardi)	2015
Research Assistant, Harvard Kennedy School (Prof. Monica Singhal)	2013-2014
Research Assistant, Harvard Business School (Prof. Dina Pomeranz)	2012-2013
Senior Researcher, Research Center of the Ecuadorian Tax Administration	2008-2012

Awards and Scholarships

Graduate Research Assistantship, George Washington University	2016-2017
Graduate Teaching Assistantship, George Washington University	2014-2016
Harvard Kennedy School HIID Scholarship (Full Tuition)	2012-2014
SENACYT Excellence Scholarship	2012-2014
Scholarship, Facultad Latinoamericana de Ciencias Sociales	2009-2011
Cultural Scholarship, Pontificia Universidad Catolica del Ecuador	2007-2008

Teaching

<i>Universidad del Rosario</i>	
Microeconomics II	2022-2024
Microeconomics III	2020-2022
Introduction to Economics	2023-2024
Econometrics for Policy	2023-2024
<i>George Washington University. Teaching Assistant.</i>	
Introduction to Game Theory: Prof. James Foster and Prof. Kaushik Basu	2015
Principles of Economics II: Prof. Irene Foster	2015
Principles of Economics I: Prof. Irene Foster	2014
<i>Harvard University. Course Assistance.</i>	
Advanced Microeconomics Analysis II: Prof. Cynthia Kinnan	2014

Service

Referee:

American Economic Journal: Economic Policy, Economic Journal, International Tax and Public Finance Journal, The Review of Economics and Statistics, Journal of Housing Economics, Journal of Institutional Economics, *Economia*.

Public Service:

Tax Policy Advising: Provided advisory services to tax authorities in Panama, Ecuador, and Brazil. Contributions included improving fiscal regulation, monitoring tax evasion, and enhancing tax compliance measures. (2020 - 2024)

Legislative Testimony: Acted as an expert witness before the Colombian Congress, providing insights on matters related to tax evasion. (April 2023)

Workshop and Conference Presentations

Advances with Field Experiments Conference (2018), Development Tea at Institute for International Economic Policy (2018), 112th Annual Conference on Taxation (2019), 6th Zurich Conference on Public Finance in Developing Countries (2021), International Institute of Public Finance Annual Congress (2022), 3rd Brazilian Meeting on Family and Gender Economics (2022), Workshop La Universidad de La Plata (2022), FMM-IADB Brown Bag Workshop (2022), Gender-focused Taxation CIAT (2022), 5th World Bank/IFS/ODI Tax Conference: The Political Economy of Public Finances (2023) , 116th Annual Conference on Taxation (2023)

Other Information

Languages: Spanish (native), English (fluent), Portuguese (intermediate)

Citizenship: Ecuador, US Permanent Resident

Update Oct 2024