

ELLIOTT ASH

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EDUCATION

Columbia University

Ph.D 2016 (exp.) Economics

J.D. 2010 Law

University of Amsterdam

LLM 2010 International Criminal Law

University of Texas at Austin

B.A. 2007 Plan II Honors, Economics, Government, and Philosophy

FIELDS

Political Economy, Law and Economics, Applied Microeconomics

JOB MARKET PAPER

“The political economy of tax laws in the U.S. states.”

This paper contributes to recent work in political economy and public finance that focuses on how details of the tax code, rather than tax rates, are used to implement redistributive fiscal policies. I use tools from natural language processing to construct a high-dimensional representation of tax code changes from the text of 1.6 million statutes enacted by state legislatures since 1963. A data-driven approach is taken to recover the *effective tax code* – the set of legal phrases in tax law that have the largest impact on revenues, holding major tax rates constant. Exogenous variation in tax legislation from judicial districts is used to capture revenue impacts that are solely due to changes in the tax code language, with the resulting phrases providing a robust out-of-sample predictor of tax collections. I then test whether political parties differ in patterns of effective tax code changes when they control state government. Relative to Republicans, Democrats use revenue-increasing language for income taxes but use revenue-decreasing language for sales taxes – consistent with a more redistributive fiscal policy – despite making no changes on average to statutory tax rates. These results are consistent with the view that due to their relative salience, changing tax rates is politically more difficult than changing the tax code.

PUBLICATIONS

“Intrinsic motivation in public service: Theory and evidence from state supreme courts” (with Bentley MacLeod), *Journal of Law and Economics* (forthcoming).

“On the behavioral economics of crime” (with Frans van Winden), *Review of Law and Economics*, vol. 8 no. 12 (June 2012).

WORKING PAPERS (see abstracts at end of document)

“Are property taxes too high? Evidence from staggered property reassessments,” Nov. 2015.

“The performance of elected officials: Evidence from state supreme courts” (with Bentley MacLeod), Nov. 2015.

“Group identity bias and information cascades” (with Jessica Van Parys), Aug. 2015.

“Elections and divisiveness: Theory and evidence” (with Massimo Morelli and Richard van Weelden), NBER working paper w21422, July 2015.

REFERENCES

W. Bentley MacLeod, Professor of Economics, Law, and International/Public Affairs, Columbia University, (310) 571-5083, bentley.macleod@columbia.edu

Suresh Naidu, Assistant Professor of Economics and International/Public Affairs, Columbia University, (212) 854-0027, sn2430@columbia.edu

Massimo Morelli, Professor of Economics and Political Science, Columbia University and University of Bocconi, +39 02 5836 5495, massimo.morelli@unibocconi.it

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Wojciech Kopczuk, Professor of Economics and International/Public Affairs, Columbia University, (212) 854-2519 wojciech.kopczuk@columbia.edu

GRANTS

Columbia Program for Economic Research Seed Grant (with Suresh Naidu), “Laws, Contracts, and Performance: Evidence from Collective Bargaining Agreements,” \$6,500 (2014-2015) (resulting in NSF Grant SES-1459932, \$160,000).

Columbia Experimental Lab in the Social Sciences Research Grant (with Jessica Van Parys), “Bayesian Communication with Group identity,” \$1,000 (2013).

Columbia PER Seed Grant (with Bentley MacLeod), “Employment Conditions and Judge Behavior,” \$6,000 (2012-2013) (resulting in NSF Grant SES-1260875, \$228,000).

FELLOWSHIPS AND AWARDS

Research Fellowship, Columbia University Department of Economics (2015-2016)

C. Lowell Harriss Dissertation Fellowship, Lincoln Institute of Land Policy (2014-2015)

NSF Graduate Research Fellowship (2011-2014)

Faculty Fellowship, Columbia University Department of Economics (2010-2011, 2014-2015)

Harlan Fiske Stone Scholar, Columbia Law School (2008-2010)

TEACHING

Instructor, Law and Economics (undergraduate) (Summer 2014)

TA, Perspectives on Economic Studies (PhD), Profs. Joe Stiglitz and Jeff Sachs (Spring 2013)

TA, Political Economy (undergraduate), Prof. Massimo Morelli (Fall 2012)

SOFTWARE DEVELOPMENT

Columbia University Law and Public Policy Lab (lplab.econ.columbia.edu)

Free Law Project (courtlister.com)

REFEREE SERVICE

Scandinavian Journal of Economics

SEMINAR AND CONFERENCE PRESENTATIONS

Southern Economics Association, November 2015.

Georgetown Symposium on Race and Policing, November 2015.

Columbia Frontiers of Urban Economics Conference, November 2015.

NYU Colloquium on Law, Economics, and Politics, October 2015.

American Political Science Association, September 2015.
EconCon, August 2015.
Society of Labor Economists, June 2015.
Society for Institutional & Organizational Economics, June 2015.
American Law and Economics Association, May 2015.
Princeton CSDP Conference on the Political Economy of Bureaucrats, May 2015.
Latin-American Workshop in Law and Economics (Santiago, Chile), November 2014.
EconCon, August 2014.
NBER Law and Economics Summer Institute, July 2014.
LSE-NYU Conference on Political Science and Political Economy, May 2014.
Conference on Empirical Legal Studies, October 2013.
American Law and Economics Association, May 2013.
International Atlantic Economic Conference, October 2012.
Heidelberg “Beyond the Economics of Crime” Conference, May 2009.

EXPERT TESTIMONY

Statistical Analysis for Civil Rights Investigation into Ferguson Police Department, U.S. Department of Justice, DJ 207-42-6 (2015).

ADMINISTRATIVE ACTIVITIES

Organizer, Columbia University Political Economy Seminar (2013-2014).
President, Columbia University Association of Graduate Economics Students (2012-2013).
Undergraduate Curriculum Adviser, Columbia Economics Department (2011-2014).
Representative, Columbia Law School Student Senate (2007-2009).

ABSTRACTS

“Intrinsic motivation in public service: Theory and evidence from state supreme courts” (with Bentley MacLeod), *Journal of Law and Economics* (forthcoming).

This paper provides a theoretical and empirical analysis of the intrinsic preferences of state appellate court judges. We construct a panel data set using published decisions from state supreme court cases merged with institutional and biographical information on all (1,636) state supreme court judges for the 50 states of the United States from 1947 to 1994. We estimate the effects of changes in judge employment conditions on a number of measures of judicial performance. The results are consistent with the hypothesis that judges are intrinsically motivated to provide high-quality decisions, and that at the margin they prefer quality over quantity. When judges face less time pressure, they write more well-researched opinions that are cited more often by later judges. When judges are up for election then performance falls, suggesting that election politics take time away from judging work – rather than providing an incentive for good performance. These effects are strongest when judges have more discretion to select their case portfolio, consistent with psychological theories that posit a negative effect of contingency on motivation.

“On the behavioral economics of crime” (with Frans van Winden), *Review of Law and Economics*, vol. 8 no. 12 (June 2012).

This paper examines the implications of the brain sciences’ mechanistic model of human behavior for our understanding of crime. The standard rational-choice crime model is refined by a behavioral approach, which proposes a decision model comprising cognitive and emotional decision systems. According to the behavioral approach, a criminal is not irrational but rather ‘ecologically rational,’ outfitted with evolutionarily conserved decision modules adapted for survival in the human ancestral environment. Several important cognitive as well as emotional factors for criminal behavior are

discussed and formalized, using tax evasion as a running example. The behavioral crime model leads to new perspectives on criminal policy-making.

“The performance of elected officials: Evidence from state supreme courts” (with Bentley MacLeod).

This paper provides evidence on the effect of electoral institutions on the performance of public officials. Using panel data on state supreme courts between 1947 and 1994, we measure the effects of changes in judicial electoral processes on judge work quality -- as measured by citations by later judges. Judges selected by non-partisan elections write higher-quality opinions than judges selected by partisan elections. Judges selected by technocratic merit commissions write higher-quality opinions than either partisan-elected judges or non-partisan-elected judges. Election-year politics reduces judicial performance in both partisan and non-partisan election systems. Giving stronger tenure to non-partisan-selected judges improves performance, while giving stronger tenure to partisan-selected judges has no effect.

“Elections and divisiveness: Theory and evidence” (with Massimo Morelli and Richard van Weelden), NBER working paper w21422.

This paper analyzes the effort allocation choices of incumbent politicians when voters are uncertain about politician preferences. There is a pervasive incentive to “posture” by over-providing effort to pursue divisive policies, even if all voters would strictly prefer to have a consensus policy implemented. As such, the desire of politicians to convince voters that their preferences are aligned with the majority of the electorate can lead them to choose strictly Pareto dominated effort allocations. Transparency over the politicians’ effort choices can reinforce the distortions, and for some parameters can be bad both for incentivizing politicians to focus on socially efficient tasks and for allowing voters to select congruent politicians. We take our theoretical results to the data with an empirical analysis of how Members of the U.S. Congress allocate time across issues in their floor speeches. Consistent with the theory, we find evidence of political posturing due to elections among U.S. Senators. We also demonstrate empirically that, among U.S. House Members, increased transparency can lead to more divisive speech.

“Are property taxes too high? Evidence from staggered property reassessments.”

This paper reports evidence on the potential benefits to local labor markets of increasing property taxes as a source of local government revenue. I analyze new data from three states (308 tax districts, 16 years) where tax districts reassess properties on a state-mandated staggered cycle, which results in exogenous variation in assessments and accompanying taxes. I find that an increase in taxes due to random assessment causes economic expansion, with an increase in the number of local business establishments and local population. These effects are driven by increases in government revenues and expenditures, rather than by changes in housing values or borrowing behavior. In a complementary analysis where changes in property taxes do not change revenue, I find only small negative effects on local outcomes. These results suggest that property taxes are below the social optimum on average in my sample of states.

“Group identity bias and information cascades” (with Jessica Van Parys).

Previous research has shown that lab players often conform to the decisions of others in sequential decision-making games – that is, they form information cascades. This paper reports experimental evidence that group identity bias affects players’ decisions to conform. Players conform more to the decisions of in-group members and less to the decisions of out-group members. Therefore, information cascades are more likely to occur in rounds with more in-group members, reducing payoffs in those rounds. These results are consistent with a behavioral Bayesian model in which players update their beliefs differently depending on the group identities of other players.