

Rasoul Ramezani

Department of Economics
The University of Texas at Dallas
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EDUCATION

- 2019 **The University of Texas at Dallas**, Richardson, TX
Ph.D. in Economics
Dissertation: Essays on Taxation: Capitalization and Efficiency
Committee: Seth H. Giertz (chair), Kurt J. Beron, Daniel A. Griffith, Dong Li
- 2010 **Shahid Beheshti University**, Tehran, Iran
Master in Economics
- 2007 **Ferdowsi University**, Mashhad, Iran
Bachelor in Economics

TEACHING EXPERIENCE

Adjunct Professor, Collin College

- Fall 2019 Principles of Microeconomics (ECON 2302), Introduction to Economics (ECON 1301)

Lecturer, University of Texas at Dallas

- Fall 2019 Intermediate Microeconomics Theory (ECON 3310)
Summer 2019 Econometrics (ECON 4355)

Graduate Instructor, University of Texas at Dallas

- Summer 2018 Urban and Regional Economics (ECON 4302)
Spring 2018 Principles of Microeconomics (ECON 2302)
Fall 2017 Principles of Microeconomics (ECON 2302)

Teaching Assistant, University of Texas at Dallas

Public Sector Economics, Urban and Regional Economics, Labor Economics and Human Resources, Intermediate Microeconomics Theory

CERTIFICATES

- 2019 Graduate Teaching Certificate, Center for Teaching and Learning, UT Dallas
2019 Certificate of Training, Teacher Training Program, Academy of Economics and Finance (AEF)
2018 Certificate of Achievement in Geographical Information System (GIS): Urban Education of Dallas County, UT Dallas

TEACHING INTERESTS

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|------------------------------|-----------------------------|
| Urban and Regional Economics | Public Sector Economics |
| Econometrics | Applied Econometrics |
| Microeconomics Theory | Labor Economics |
| Principle of Microeconomics | Principle of Macroeconomics |
| Mathematical Economics | Statistics |

RESEARCH

Working Papers

The Effect of Tax Cuts and Jobs Act of 2017 on Excess Burden from Owner-Occupied Housing (under review)

Taxes, Wage Capitalization, and the Ability of States to Redistribute Income (with Seth Giertz)

Property Tax Capitalization, A Case Study of Dallas County (with Seth Giertz and Kurt Beron)

CONFERENCE/SEMINAR PRESENTATIONS

The 56th Annual Conference of Academy of Economics and Finance (AEF), St. Petersburg, FL, February 2019

The 110th Annual Conference on Taxation, Philadelphia, PA, November 2017

Brown Bag Seminar, The University of Texas at Dallas, October 2017

REFEREE or REVIEWER

Economies

PROFESSIONAL ASSOCIATIONS

National Tax Association

HONORS, SCHOLARSHIP, AND FELLOWSHIPS

2015-2019	Graduate Fellowship, UT Dallas
2018	PhD Research Grant, UT Dallas
	Charles C. McKinney Scholarship, UT Dallas
	Keith Lankford Taylor Fellowship, UT Dallas
2017	Charles C. McKinney Scholarship, UT Dallas
2016	Charles C. McKinney Scholarship, UT Dallas

COMPUTER SKILLS

Stata, EViews, ArcGIS, Maptitude, Tableau, LaTeX, COMFAR

REFERENCES

[Seth H. Giertz](#)

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[Daniel G. Arce M.](#)

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JOB MARKET PAPER ABSTRACT

Taxes, Wage Capitalization, and the Ability of States to Redistribute Income

Local and state governments attempt to lessen after-tax income inequality via progressive taxation. However, migration responses of capital and labor undermine such attempts. Location theory, with some caveats, predicts that cross-state migration will continue until the redistributive effects from taxation are fully capitalized into gross wages leaving after-tax wages unchanged. Something close to full wage capitalization had been the dominant view among economists for several decades. However, empirical evidence suggests that there is no longer a consensus. At one extreme, Feldstein and Wrobel (1998) report evidence of full tax capitalization for US states. At the other extreme, Leigh (2008) reports very little to no wage capitalization. We revisit this question by creating a pseudo panel from cross-sections of CPS data spanning years 1997 to 2015. In contrast to the extreme findings, we find evidence of substantial, albeit partial, wage capitalization. Our “best” estimate is that pre-tax wages adjust in response to redistributive state and local taxes, negating roughly 50 percent of effect compared to counterfactual with no behavioral responses.