

**DR LAURA ABRAMOVSKY**

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Citizenship: British and Argentinean  
[IFS website](#) | [ODI website](#)



I am an economist with strong analytical skills, both quantitative and qualitative, and a track record in research, external engagement with the policy world, fund-raising, and leadership. I have over 20 years of experience working on empirical microeconomics and public policy in developed and developing countries, leading teams of researchers and policy analysts. My recent work has focused on the design, evaluation, and analysis of policies in two main areas in the Global South, considering both efficiency and equity dimensions: tax, subsidies, benefits and social protection and sanitation and water. I frequently engage with several stakeholders, both in an advisory capacity and as part of collaborations, including policy makers at Ministries of Finance, Tax administrations, Ministries in charge of water and sanitation, lead professionals and analysts at international organisations, funding bodies, and researchers worldwide.

**PROFESSIONAL TRAJECTORY**

2018-	Independent researcher and consultant
2006-2017	Senior Research Economist, Institute for Fiscal Studies (IFS), London
2016	Director of the Centre for Tax Analysis in Developing Countries (TAXDEV), London
2003-2006	Research Economist, IFS, London
2001-2002	Economic analyst at the Centro de Estudios para el Desarrollo Económico Metropolitano (CEDEM), Buenos Aires
1998-2000	Research assistant at the Centro de Investigaciones para la Transformación (CENIT), Buenos Aires

**OTHER AFFILIATIONS**

2022-present	ODI, Research Associate
2023-present	IFS, Research Fellow
2018-2023	IFS, Research Associate

**EDUCATION AND QUALIFICATIONS**

2015	PhD in Economics, University College London (part-time) Title: 'Empirical Studies on Firm-Level Innovation' Supervisors: Professor Rachel Griffith and Professor Richard Blundell
2003	MSc. in Economics (Merit) – London School of Economics
2000	BSc. (Licenciatura) Economics (Magna Cum Laude) - University of Buenos Aires

**PUBLICATIONS IN REFEREED JOURNALS**

1. 'Community matters: Heterogeneous impacts of a sanitation intervention' (with B. Augsburg, M. Lührmann, F. Oteiza and J.P. Rud), *World Development*, Volume 165, February 2023
2. 'Unpacking Piped Water Consumption Subsidies: who benefits? New evidence from 10 countries', (with L. Andrés, G. Joseph, J.P. Rud, G. Sember and M. Thibert), 2020, *Journal of Water, Sanitation and Hygiene for Development*
3. 'Domestic Effects of Offshoring High-skilled Jobs: Complementarities in Knowledge Production', (with R. Griffith and H. Miller), *Review of International Economics*, Oxford: Wiley, Jun 2016
4. 'Challenges to promoting social inclusion of the extreme poor: evidence from a large-scale experiment in Colombia' (with O. Attanasio, K. Barron, P. Carneiro, and G. Stoye), *Economia*, a journal of LACEA, Volume (Year): Volume 16 Number 2 (2016); Issue (Month): Spring 2016 (April); Pages: 89-141.

5. 'A tax micro-simulator for Mexico (MEXTAX) and its application to the 2010 tax reforms' (with D. Phillips), *Revista Centroamericana de Estudios Fiscales*, first issue (in Spanish).
6. 'Corporate tax in developing countries: current trends and design issues' (with A. Klemm and D. Phillips), *Fiscal Studies*, Vol. 35, No. 4, December 2014
7. 'Geographic proximity and firm-university innovation linkages: evidence from Great Britain,' (with H. Simpson), *Journal of Economic Geography*, 2011, 11(6): 949-977
8. 'Providing Employers with Incentives to Train Low-Skilled Workers: Evidence from the U.K. Employer Training Pilots,' (with E. Battistin, E. Fitzsimons, A. Goodman and H. Simpson), *Journal of Labour Economics*, 2011, Volume 29, Issue 1
9. 'Understanding co-operative R&D activity: evidence from four European countries,' (with E. Kremp, A. López and T. Schmidt and H. Simpson), *Economics of Innovation and New Technology*, Volume 18, Issue 3, 2009, pages 243 – 265
10. 'University research and the location of business R&D,' (with R. Harrison and H. Simpson), *Economic Journal*, 117, March 2007, C114–C141
11. 'Outsourcing and offshoring of business services: the role of ICT,' (with R. Griffith), *Journal of the European Economic Association*, Papers and Proceedings of the Twentieth Annual Congress of the EEA, May 2006 4(2-3):594-601

#### **SELECTED WORKING PAPERS AND WORK IN PROGRESS**

1. 'Complementarities in the Production of Child Health' (with B. Augsburg, P. Jarvis, B. Malde and A. Phimister), June 2019, IFS Working Paper (W19/15), Revise and resubmit Journal of Human Capital.
2. 'VAT: how strong is the case for uniformity? Empirical evidence from Mexico', (with O. Attanasio and D. Phillips), February 2015, IFS Working Paper (W15/08).

#### **OTHER SELECTED POLICY WORK AND PUBLICATIONS SINCE 2010**

1. 'Fiscal policy and gender income inequality: the role of taxes and social spending', (with Irene Selwaness), June 2023, ODI Report.
2. 'Fiscal policy and income inequality: the role of taxes and social spending', (with Hazel Granger and Jessica Pudusery), September 2022, ODI Report
3. 'VAT in developing countries: administration challenges and evidence-based policy solutions', (with M. Azulai, T. Harris, D. Phillips, Y. Tyskerud and R. Warwick), March 2021, Mimeo.
4. 'Analysis of effective tax rates for CIT and PIT in Myanmar', (with A. Smurra and R. Warwick), October 2019, International Growth Centre (IGC) Report S-19066-MYA-1.
5. 'Sustainable Total Sanitation in Nigeria', (with B. Augsburg and F. Oteiza), June 2019, IFS report.
6. 'Comparative Advantages and Generalised Inputs: A platform for international trade negotiations applied to trade relations between Argentina and the U.K. Summary of trends for 2017', (with A. Beveraggi-Vidal), May 2019, report to the Argentinean Embassy in London.
7. 'Comparative Advantages and Generalised Inputs A platform for international trade negotiations applied to trade relations between Argentina and the UK', (with A. Beveraggi-Vidal and V. Rappoport), August 2018, report to the Argentinean Embassy in London.
8. 'Are corporate tax incentives for investment fit for purpose? Revisiting economic principles and evidence from low- and middle-income countries', (with Y. Abrha Beyene, E. Abrokwah, N. Bird, T. Harris, I. Keable-Elliott, A. Weldeabzgi and Y. Tyskerud), IFS Report, March 2018
9. 'Review of corporate tax incentives for investment in low- and middle-income countries', (with N. Bird and Y. Tyskerud), IFS Briefing Note, March 2018
10. 'ETH TAX: a tax microsimulation model for Ethiopia', (with N. Bird, T. Harris, I. Keable-Elliott, and K. Molla), IFS Report, March 2018.
11. 'ETH TAX: a tax microsimulation model for Ethiopia', (with N. Bird and T. Harris), IFS Policy Briefing Note, March 2018.
12. 'Value added tax and turnover tax in Ethiopia: overview policy study', MoFEC Ethiopia, and IFS, leading author of the report.
13. 'Redistribution, efficiency and the design of VAT: a review of the theory and literature' (with D. Phillips and R. Warwick), IFS Briefing Note (BN212), July 2017

14. 'Promoting the social inclusion of the extreme poor at scale in developing countries: what do we know?' (with K. Barron and G. Stoye), IFS Observation, March 2015
15. 'Innovation offshoring and inventor substitution', (with R. Smeets). In: Beugelsdijk, S., Brakman, S., Van Ees, H., Garretsen, H. (Eds.) Firms in the international economy. Firm heterogeneity meets international business. MIT Press, Cambridge: pp.335-368, 2013.
16. 'Tax Design in Turkey and Other Middle-Income Countries: Lessons from the Mirrlees Review', (with P. Johnson and D. Phillips), Economic Research Forum Research Report Series ERF-RR/13-01, June 2013
17. 'The distributional impact of reforms to direct and indirect tax in El Salvador Analytical Report and Results', (with Orazio Attanasio and David Phillips), Report to the World Bank, June 2012
18. 'The distributional impact of reforms to direct and indirect tax in Mexico Analytical Report and Results', (with O. Attanasio, C. Emmerson and D. Phillips), Report to the World Bank, March 2011
19. 'The distributional impact of reforms to direct and indirect tax in Mexico Methodological Issues and Approach' (with O. Attanasio, C. Emmerson, D. Phillips and H. J. Villarreal Paez), Report to the World Bank, November 2010

#### SOFTWARE

- 2015 ['LATAX: A multi-country flexible tax micro-simulation model'](#) (with David Phillips), October 2015

#### SELECTED RESEARCH GRANTS AND CONSULTANCY CONTRACTS SINCE 2010

- 2021-present Senior Advisor to ODI (previously the Overseas Development Institute, London), including on strategic management of the Centre for Tax Analysis in Developing Countries (TAXDEV), and collaborative engagement to work on policy research, advisory work and quality assurance in the area of 'Fiscal equity and tax policy' and tax policy in low- and middle-income countries.
- 2021 'Evaluating the Potential for Improved Management Models in Rural and Small Town Water Supply', World Bank. Team Lead Researcher (with B. Augsburg, I. Akinwumi, M. Luehrmann, and J. P. Rud), USD 38,500.
- 2021 'Water Subsidies and Simulation Tool as part of a Desk Analysis of Tariffs within the Water and Sanitation Sector', World Bank. Team Lead Consultant (with Gonzalo Espiñeira, Ignacio Hanesman, German Sember), USD17,415.
- 2021 'Engagement, influence and new collaborations on Nigeria's new national WASH strategy (the Clean Nigeria Campaign)', IFS Impact Acceleration Fund Grant (with Britta Augsburg), Phase 1, £11,700; Phase 2, £11,190.
- 2020 'Cost of service study and tariff proposal for the National Irrigation Commission (NIC)', lead expert on socio-economic impact, part of a team of economists from consulting firm CEPA.
- 2019 'WASH environments, sanitation policies and health outcomes during the first 2000 days of life', Project Collaborator, led by Prof. Luehrmann, Royal Academy of Engineering.
- 2019 'Analysis of Effective Tax Rates in Myanmar', IFS PI, IGG grant, circa £15,000.
- 2018-2021 Engagement with TAXDEV IFS to co-produce analysis on tax policy and administration in developing countries as well as peer-reviewing and editing TAXDEV outputs.
- 2018 'Desk Review of Subsidies within the Water and Sanitation Sector', Associate lead consultant with MacroConsulting (Argentina), World Bank, circa USD 130,000.
- 2018-2019 'Revealed comparative advantage: an application to the bilateral trade relationship between Argentina and the UK', Government of Argentina, (with V. Rappoport and A. Beveraggi-Vidal), USD 18,000; Phase 2, USD 10,000.
- 2017-2018 'Information, gender and health investments: evidence from an RCT in Nigeria', Co-PI (with B. Augsburg, M. Lührmann (IFS, RHUL), F. Oteiza and J.P. Rud (RHUL, IFS)), IFS internal competitive bid for ESRC Centre funding, £27,000.
- 2016-2018 'Improving tax policy analysis and development in partner countries with the Institute for Fiscal Studies.' Co-PI (with P. Johnson and D. Phillips), DfID Accountable Grant for the

creation of the Centre for Tax Analysis in Developing Countries (TAXDEV) 02/2016-03/2018, £1,063,000.

- 2015-2016 'Economic research, analysis and debate in Jordan', British Embassy in Jordan, co-Investigator (with D. Phillips), led by ASI, £36,000.
- 2014-2018 'Sustainable Total Sanitation in Nigeria', Co-PI (with B.a Augsburg and O. Attanasio), WaterAid and Gates Foundation, Phase 2 £954,000, Phase 1 £100,000.
- 2013-2014 'Social protection and beyond: labor markets, entrepreneurship and gender equality', Co-Investigator (with O. Attanasio and P. Carneiro), IDRC-Fedesarrollo, USD 39,836
- 2012 'Modelling the Distributional Impact Tax Reforms in El Salvador', Co-PI (with D. Phillips), World Bank, USD 39,480.
- 2011-2012 'When multinational firms locate research activity offshore does research activity at home decline? Evidence from firm-level data' Co-I (with R. Griffith and H. Miller), International Tax Policy Forum, USD 15,000.
- 2010-2011 'Modelling of Tax Incidence in Mexico', Co-I (with O. Attanasio, C. Emmerson and D. Phillips), World Bank, USD 107,500.

#### **INVITED SEMINARS, CONFERENCES AND OTHER PRESENTATIONS**

- 2023 BMZ (Berlin)/BMGF (London/Washington)/ODI conference (London).
- 2022 WB Conference 4th World Bank Tax Conference: Global Tax Equity (Washington, DC).
- 2021 IFS/WB/Covenant University/WaterAid/FMWR Nigeria (London/Nigeria)
- 2020 WB/FMWR/WaterAid (Nigeria).
- 2018 IFS TAXDEV conference (London), WaterAid (London).
- 2017 IFS TAXDEV launch (London), Ministry of Finance Ethiopia (Addis Ababa), Ethiopian Revenue and Customs Authority (Addis Ababa), Ministry of Finance Ethiopia (Addis Ababa), Commonwealth Association of Tax Administration (London), WaterAid (London).
- 2016 World Bank, Inside Government Research Conference (Washington DC), UNU WIDER Symposium on Taxation and Revenue Mobilization in Developing Countries (Helsinki), WaterAid UK/Gates Foundation (London).
- 2015 Overseas Development Institute (London), Public Economics UK Conference (Exeter), EDePO Conference (London), UK Department for International Development (London).
- 2014 Central European University (Budapest), IFS/EDEPO internal seminars (London).
- 2013 IFS/EDEPO internal seminars (London).
- 2012 IFS/EDEPO internal seminars (London).
- 2011 World Bank and Ministry of Finance (Mexico City); Microsimulaciones Fiscales aplicadas a México (Mexico City).

#### **LANGUAGES**

- Spanish Mother tongue
- English Fluent

#### **SOFTWARE**

Microsoft 365, Stata, GIS, LaTeX