

STUART DAVID ADAM

Education

2002 – 2004 MSc Economics (Distinction), University College London
1998 – 2001 BA (Hons) Philosophy, Politics and Economics (2:1), St Catherine's College,
University of Oxford

Employment

2001 – Institute for Fiscal Studies (currently Senior Research Economist)

Other professional activities

Associate Editor, Fiscal Studies.

Refereeing: *Journal of Public Economics*, *National Tax Journal*, *Oxford Economic Papers*,
Fiscal Studies.

Research grants

'Evaluating the labour market impacts of universal credit: a feasibility study', Department for
Work and Pensions, 2012–2013, £38,425

'The impact of social security contributions on earnings: evidence from administrative data
in France, Germany, the Netherlands and the UK,' responsible for the UK part of a cross-
country project, Economic and Social Research Council, 2012–2015, £440,000.

'The impact of the UK government's welfare reforms on labour supply in Wales', Welsh
Government, 2012, £56,020.

'Reforming council tax benefit in Wales', Welsh Government, 2012, £18,000.

'Reforming council tax benefit', Joseph Rowntree Foundation, 2012, £45,715.

'An examination of how the tax and benefits system relates to ageing and care', Nuffield
Foundation, 2011–2012, £23,112.

'A retrospective evaluation of elements of the EU VAT system', leading a consortium of 12
organisations from across the EU for the European Commission (DG TAXUD), 2011,
£455,000 (IFS component £125,000).

'Dynamic scoring', OECD, 2008–2009, £9,200.

'Integrating income tax and National Insurance', Chartered Institute of Taxation, 2004,
£5,000.

Selected publications

'UK Tax Policy 2010-15: An Assessment', *Fiscal Studies*, vol. 36, no.3, forthcoming 2015
(with B. Roantree).

'The Effect of the UK Coalition Government's Tax and Benefit Changes on Household
Incomes and Work Incentives', *Fiscal Studies*, vol. 36, no.3, forthcoming 2015 (with J.
Browne and W. Elming).

- Taxes and Benefits: The Parties' Plans*, IFS Briefing Note no. 172, 2015 (with J. Browne, C. Emmerson, A. Hood, P. Johnson, R. Joyce, H. Miller, D. Phillips, T. Pope and B. Roantree).
- 'Taxing an Independent Scotland', *Oxford Review of Economic Policy*, vol.30, no.2, 2014 (with P. Johnson and B. Roantree).
- Evaluating the Labour Market Impacts of Universal Credit: a Feasibility Study*, Department for Work and Pensions ad hoc Research Report no.6, 2014 (with M. Costa Dias and B. Sianesi).
- 'Business Rates', Chapter 11 of C. Emmerson, P. Johnson and H. Miller (eds.), *The IFS Green Budget: February 2014* (with H. Miller).
- 'Housing Taxation and Support for Housing Costs', Chapter 2 of T. Callan (ed.), *Budget Perspectives 2014*, Economic and Social Research Institute, 2013.
- 'The Mirrlees Review: A Proposal for Systematic Tax Reform', *National Tax Journal*, vol. 65, no.3, 2012 (with J. Mirrlees, T. Besley, R. Blundell, S. Bond, R. Chote, M. Gammie, P. Johnson, G. Myles, and J. Poterba).
- Reforming Council Tax Benefit*, IFS Commentary no. 123, 2012 (with J. Browne).
- A Retrospective Evaluation of Elements of the EU VAT System*, European Commission, 2011 (with D. Phillips, S. Smith and contributions from a consortium of European researchers).
- Tax by Design: The Mirrlees Review*, Oxford: Oxford University Press for the Institute for Fiscal Studies, 2011 (with J. Mirrlees, T. Besley, R. Blundell, S. Bond, R. Chote, M. Gammie, P. Johnson, G. Myles, and J. Poterba).
- Dimensions of Tax Design: The Mirrlees Review*, Oxford: Oxford University Press for the Institute for Fiscal Studies, 2010 (ed., with J. Mirrlees, T. Besley, R. Blundell, S. Bond, R. Chote, M. Gammie, P. Johnson, G. Myles, and J. Poterba).
- 'Taxation in the UK', Chapter 1 of J. Mirrlees, S. Adam, T. Besley, R. Blundell, S. Bond, R. Chote, M. Gammie, P. Johnson, G. Myles, and J. Poterba (eds.), *Dimensions of Tax Design: The Mirrlees Review*, Oxford: Oxford University Press for the Institute for Fiscal Studies, 2010 (with J. Browne and C. Heady).
- 'Dynamic Scoring: Attractions, Challenges and Tradeoffs', *OECD Journal on Budgeting*, vol. 2009, no. 2, 2009 (with A. Bozio).
- A Cost-Benefit Analysis of Pathways to Work for New and Repeat Incapacity Benefits Claimants*, Department for Work and Pensions Research Report no. 498, 2008 (with A. Bozio, C. Emmerson, D. Greenberg and G. Knight).
- 'Capital Gains Tax', Chapter 10 of R. Chote, C. Emmerson, D. Miles and J. Shaw (eds.) *The IFS Green Budget: January 2008*, IFS Commentary no. 104, London: IFS, 2008.
- Integrating Income Tax and National Insurance: An Interim Report*, IFS Working Paper no. W07/21, 2007 (with G. Loutzenhiser).
- The Poverty Trade-Off: Work Incentives and Income Redistribution in Britain*, Bristol: The Policy Press, 2006 (with M. Brewer and A. Shephard).
- Measuring the Marginal Efficiency Cost of Redistribution in the UK*, IFS Working Paper no. W05/14, 2005.
- Supporting Families: The Financial Costs and Benefits of Children since 1975*, Bristol: The Policy Press, 2004 (with M. Brewer).