

Iva Havlickova

From: Palda, Filip <Filip.Palda@enap.ca>
Sent: 9. května 2016 3:22
To: Iva Havlickova
Cc: Jan Honzade
Subject: RE: External referee for a PhD thesis - Tomas Lichard dissertation - CERGE

This paper presents four essays which cover two areas of tax evasion. Efforts to measure evasion among individuals in a salaried setting and the effects of a Tobin tax on financial evasion. Lumping this second type of evasion into the dissertation makes it less streamlined than it could be but the quality of the last essays sweeps away any such considerations.

The first essay mercifully does not provide the reader with the entire history of efforts to measure tax evasion but rather sticks to relevant papers that touch on the permanent income method applied to micro data. The author should emphasize that he is not trying for a full survey because some readers will pick up on this as a lack of knowledge of the literature. One point that could have been expanded upon is Schneider's utter contempt for survey based data. The author is challenging the whole Schneider project and could afford to be bolder about what he is trying to attempt. Only a dozen people understand what Schneider is up to, and are not pleased with his refusals to release details of his MIMIC methods. It would be refreshing for readers to understand a bit better what it is that Schneider fears in the micro approach, because whatever you think of the man and his methods, he sits on journal editorial boards and is positioning himself as the great voice in this field. Other voices need to be heard and the voice in this dissertation is one of them.

Maybe they are described in the first chapter but I seem to have missed what the identifying instruments were and whether the author is giving us reduced form of structural form results.

In Table 2.5 could the author also add the uncontrolled numbers? For example, what is the simple average of the income and consumption of labour? The chapter is an original application of endogenous switching regressions but a bit sparse on an explanation of why this method is gaining ascendancy now in econometrics.

The third essay finds a novel natural experiment on which to use DiD methods to get around simultaneity issues and test whether flat taxes influence evasion. The essay is well written and well thought out. My only critique is that the author does not seem to understand that flat taxes come in varieties. Property taxes, consumption taxes, social security contributions, unemployment insurance contributions, and virtually any tax that is not graded is a flat tax. The analysis makes no sense unless all of these are summed into one number. That then is the true flat tax.

I cannot constructively comment on the last essay because I know nothing about behavioral economics. Emergence is a neglected topic in economics and I hope this essay has some success.

In sum: this is a dissertation fully meriting a Ph.D. from CERGE-EI. It is written to international standards.

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From: Iva Havlickova [iva.havlickova@cerge-ei.cz]
Sent: May 4, 2016 8:05 AM
To: Palda, Filip

Cc: Jan Honzade

Subject: External referee for a PhD thesis - Tomas Lichard dissertation - CERGE

Dear prof. Palda,

Sorry for disturbing you. I have just spoken with prof. Hanousek who informed me about your kind willingness to act as an external referee for CERGE-EI student Tomas Lichard's dissertation. Could you please let me now when you will be able to deliver the referee report to us?

Thank you very much once again.

Best regards, Iva