

# Helen Miller

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Institute for Fiscal Studies      *Email:* helen\_m@ifs.org.uk  
7 Ridgmount Street      *Website:* www.ifs.org.uk/people/profile/329  
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- EMPLOYMENT      Institute for Fiscal Studies, London.  
– 2025–present: *Director*  
– 2019–2025: *Deputy Director and Head of Tax sector*  
– 2016–2018: *Associate Director and Head of Tax sector*  
– 2011–2015: *Senior Research Economist*, Productivity and Innovation sector  
– 2007–2011: *Research Economist*, , Productivity and Innovation sector
- EXPERIENCE      2025: *Member* Tax Law Review Committee  
2019–2022: *Trustee and inaugural Chair* of Communications and Engagement Committee, Royal Economics Society  
2017–2018: *Deputy Director*, Tax Administration Research Centre  
2016–2018: *Editor*, Fiscal Studies  
2013: *Secondment* to Bank of England, London  
2011–2014: *Editor*, Green Budget, IFS
- EDUCATION      University College London, UK  
– MSc. Economics (Distinction with prize for best MSc), part-time, 2008–10.  
– BSc. Economics (First Class Honours), 2004–07.
- PEER-REVIEWED      ‘Capital taxation and entrepreneurship’ (with Kate Smith), working paper, Jan 2025
- PUBLICATIONS      “Intertemporal income shifting and the taxation of business owner-managers” (with Kate Smith and Thomas Pope) – **Review of Economics and Statistics**, 106(1), 2024.  
“Firm-level Investment Spikes and Aggregate Investment over the Great Recession” (with Richard Disney and Thomas Pope) – **Economica**, 87(345), 2020, first published 2019.  
“Domestic effects of offshoring high-skilled jobs: complementarities in knowledge production” (with L. Abramovsky and R. Griffith) – **Review of International Economics**, 25:1, 2017.  
“Taxable Corporate Profits” (with Rachel Griffith) – **Fiscal Studies**, 34:4, 2014.  
“Intellectual Property Box regimes: effective tax rates and tax policy considerations” (with Lisa Evers and Christoph Spengel) – **International Tax and Public Finance**, 22:3, 2014.  
“Ownership of Intellectual property and corporate taxation” (with Rachel Griffith and Martin O’Connell) – **Journal of Public Economics**, 112:12-23, 2014.
- INVITED      AND      “Top income inequality and tax policy” (with Isaac Delestre, Wojciech Kopczuk and Kate Smith),  
OTHER      CONTRI-      April 2022, **IFS Deaton Review** chapter.  
BUTIONS      “Tax policies to help reduce carbon emissions’ (with Stuart Adam, Isaac Deletre and Peter Levell),  
**Fiscal Studies**, 43(3), 2022.  
“The economic arguments for and against a wealth tax” (with Stuart Adam), October 2021,  
**Fiscal Studies**.  
“Principles and practice of taxing small business” (with Stuart Adam) – **The Dynamics of Taxation**, , Hart Publishing, April 2020.  
“Corporate Tax Changes under the UK Coalition Government (2010-15)” (with Thomas Pope)  
– **Fiscal Studies**, 36:3, 2015.  
“Impaired Capital Reallocation and Productivity” (with A. Barnett, B. Broadbent, A. Chiu, J. Franklin) – **National Institute Economic Review**, 228:R35-R48, 2014.

SELECTED, RECENT	Editor of all, and writer of many, articles on IFS Taxlab ( <a href="https://ifs.org.uk/taxlab/">https://ifs.org.uk/taxlab/</a> )
POLICY WRITINGS	<p>“Capital gains tax reform” (with Stuart Adam, Arun Advani and Andy Summers) – <i>IFS Green Budget</i> October 2024</p> <p>“The government’s record on tax 2010–24” (with Stuart Adam and Bobbie Upton) – <i>IFS Report</i>, June 2024.</p> <p>“Full expensing and the corporation tax base” (with Stuart Adam) – <i>IFS Green Budget</i>, October 2023.</p> <p>“Tax and public finances: the fundamentals” (with Isaac Deletre) – <i>IFS Report</i>, August 2023.</p> <p>“Taxing work and investment across legal forms: pathways to well-designed taxes” (with Stuart Adam) – <i>IFS Report</i>, January 2021.</p> <p>“Tax and employment status: myths that are endangering sensible tax reform” (with Judith Freedman) – <i>IFS Report</i>, July 2020.</p> <p>“A temporary VAT cut could help stimulate the economy, but only if timed correctly” (with Richard Blundell and Peter Levell) – <i>IFS Briefing Note</i>, June 2020.</p> <p>“Income Protection for the self-employed and employees during the coronavirus crisis” (with Stuart Adam and Tom Waters) – <i>IFS Briefing Note</i>, April 2020.</p> <p>“How do other countries raise more in tax than the UK?” (with Maddalena Conte and Thomas Pope) – <i>IFS Report</i>, July 2019.</p> <p>“Who are business owners and what are they doing?” (with J. Cribb) – <i>IFS Report</i>, July 2019.</p> <p>“Tax, legal form and the gig economy” (with Stuart Adam and Thomas Pope) – in C. Emmerson, P. Johnson and R. Joyce (eds.), <i>IFS Green Budget 2017</i>, February 2020.</p> <p>“Levelling the tax playing field for workers”, <i>Taxation</i>, October 2018</p>
PRESENTATIONS	I have given hundreds of presentations, including at many academic seminars and conferences, high-profile keynotes, university guest lectures and public lectures and at many industry events.
POLICY AND IMPACT	I have given evidence (oral and written) to various Select Committees and Parliamentary Groups. I was an advisor to the official review of the Office for Tax Simplification (2021). I have discussed my research and related policy issues on all major radio and TV outlets and it has been covered in all major UK newspapers. I was awarded <i>Taxation’s</i> “Tax Personality of the Year” 2018 in recognition for my work communicating tax issues to a broad public audience.
SELECTED GRANTS	<p>“Entrepreneurial risk taking and capital tax design”, <i>ESRC</i>, £913,000, 2024</p> <p>“Supporting debate on a fair and sustainable UK tax system”, <i>Friends Provident</i>, £180,000, 2018</p> <p>“Using administrative data to measure new forms of working”, <i>ONS</i>, £146,716, 2017</p> <p>“Modelling heterogeneity in microeconomic investment hazards”, <i>Leverhulme Trust</i>, £124,167, 2015</p> <p>“Productivity and the allocation of capital following the great recession”, <i>ESRC</i>, £42,000, 2014</p> <p>“Green Budget 2015”, <i>ICAEW</i>, £90,000, 2014</p>

*Last Updated: 24th June 2025*