DR LAURA ABRAMOVSKY

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PROFESSIONAL STATEMENT

I am a senior economist with 25 years of experience providing strategic policy advice and leading policy-relevant research across low-, middle-, and high-income countries. My work combines rigorous applied microeconomic analysis with close engagement with policymakers to inform the design, evaluation, and reform of taxation, subsidies, social protection, water and sanitation, and innovation policies, with explicit attention to equity, efficiency, and the effective use of public funds. This work has had a demonstrable record of impact on national and international policy debates and implementation. I have a strong track record of building partnerships, securing funding, and translating research into actionable policy insights. I have led and contributed to international teams, with a strong commitment to mentoring, capacity building, and mutual learning within and across teams. My country experience includes Nigeria, Rwanda, Uganda, Ethiopia, Colombia, El Salvador, Turkey, Jordan, Argentina, Mexico, and the United Kingdom, alongside extensive cross-country comparative analysis.

KEY EXPERTISE

- **Tax design, evaluation, and reform**, with a focus on economic growth, fairness, and revenue mobilisation
- **Tax and benefits microsimulation models**, including fiscal incidence and distributional analysis (co-creator of *LATAX*, a multi-country flexible tax microsimulation model, with D. Phillips, 2015)
- **Social protection and subsidy design, evaluation, and reform**
- **Distributional impacts of fiscal policy and other drivers of inequality**, including gender inequality
- **Water, sanitation, and public service delivery**
- **Applied microeconometrics and policy evaluation**
- **Policy engagement, capacity building, and advisory work**

PROFESSIONAL TRAJECTORY

2018-present	Independent researcher and consultant *Policy advisory and applied research in fiscal policy (with a strong focus on taxation), water and sanitation (WASH), and international trade.*
2006-2017	Senior Research Economist, Institute for Fiscal Studies (IFS), London *Led policy-oriented and academic research on taxation, the distributional impacts of fiscal policy, innovation, and water and sanitation. Co-envisioned, co-founded, and launched the Centre for Tax Analysis in Developing Countries (TaxDev) in 2015–2016.*
2003-2006	Research Economist, IFS, London *Conducted policy-relevant academic research on firm productivity and innovation, and on the role of government policy in shaping these outcomes, with a focus on the UK and European countries.*
2001-2002	Economic analyst, Centro de Estudios para el Desarrollo Económico Metropolitano (CEDEM), Government of the City of Buenos Aires *Conducted analysis of key economic indicators to inform the city's economic activities and policy formulation.*
1998-2000	Research assistant, Centro de Investigaciones para la Transformación (CENIT), Buenos Aires *Contributed to research led by Professor Daniel Chudnovsky and Professor Andrés López on the activities of multinational firms in Argentina and MERCOSUR, and on the copyright industries in Argentina.*

OTHER AFFILIATIONS

2022-present ODI Global, Senior Research Associate (Research Associate 2022-2023)
2018-present IFS, Research Fellow (Research Associate, 2018-2023)

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

SELECTED PUBLICATIONS IN REFEREED JOURNAL (SINCE 2010)

1. 'Sanitation Marketing in Nigeria' (with B. Augsburg, J. Loh, M. Lührmann, H. Olorenshaw, F. Oteiza, and J.P. Rud), *World Development*, Volume 195, November 2025.
2. 'Complementarities in the Production of Child Health' (with B. Augsburg, P. Jarvis, B. Malde and A. Phimister), *Journal of Human Capital*, Volume 19, Number 3, Fall 2025.
3. '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.
4. '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), *Journal of Water, Sanitation and Hygiene for Development,* 2020.
5. '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.
6. '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.
7. '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).
8. 'Corporate tax in developing countries: current trends and design issues' (with A. Klemm and D. Phillips), *Fiscal Studies*, Vol. 35, No. 4, December 2014
9. 'Geographic proximity and firm-university innovation linkages: evidence from Great Britain,' (with H. Simpson), *Journal of Economic Geography*, 2011, 11(6): 949-977
10. '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

SELECTED COMMENTARIES (SINCE 2010)

1. 'Look beyond the tampon tax: alternative solutions to close gender gaps', (with H.Granger), July 2024, ODI Expert comment.
2. 'The problem with tax potential estimates – key considerations to develop sustainable tax systems', (with K. McNabb and T. Hart), June 2024, ODI Expert comment.
3. 'Inflation, incomes and inequality – how can lower-income countries use fiscal policy to the greatest effect?', (with H. Granger), November 2022, ODI Expert comment.
4. 'The global sanitation challenge: is there a silver bullet?', (with B. Augsburg, A. Bancallari, B. Caeyers, and B. Malde), November 2019, Thomson Reuters Foundation News.

5. ‘Nigeria needs a more effective sanitation strategy. Here are some ideas’ (with B. Augsburg, M. Lührmann, F. Oteiza and J.P. Rud), June 2019, The Conversation Africa.
6. ‘Promoting the social inclusion of the extreme poor at scale in developing countries: what do we know?’ (with K. Barron and G. Stoye), March 2015, IFS Observation.
7. ‘Offshoring high-skilled workers is not a zero-sum game’ (with R. Griffith and H. Miller), March 2012, VoxEu.

OTHER SELECTED POLICY WORK AND PUBLICATIONS (SINCE 2010)

1. 'Building fairer fiscal systems: principles and tools to design a holistic approach for closing gender gaps', (with H. Granger), part of the Brookings Center for Sustainable Development compendium “Innovations in public finance: A new fiscal paradigm for gender equality, climate adaptation, and care.” Oct 2025.
2. 'PFR Fundamentals: Fiscal Policy and Women’s Economic Empowerment', (with H. Komatsu, C. Ozer, and C. Jourbet), World Bank, Jun 2025.
3. 'Fiscal policy and gender income inequality: the role of taxes and social spending’, (with Irene Selwaness), ODI Report, Jun 2023.
4. ‘Fiscal policy and income inequality: the role of taxes and social spending’, (with H. Granger and J. Pudussery), ODI Report, Sep 2022.
5. ‘VAT in developing countries: administration challenges and evidence-based policy solutions’, (with M. Azulai, T. Harris, D. Phillips, Y. Tyskerud and R. Warwick), mimeo, Mar 2021.
6. ‘Analysis of effective tax rates for CIT and PIT in Myanmar’, (with A. Smurra and R. Warwick), Oct 2019, International Growth Centre (IGC) Report S-19066-MYA-1.
7. ‘Sustainable Total Sanitation in Nigeria’, (with B. Augsburg and F. Oteiza), IFS report, Jun 2019.
8. ‘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.
9. ‘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. Rapporport), Aug 2018, report to the Argentinean Embassy in London.
10. ‘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, Mar 2018
11. ‘Review of corporate tax incentives for investment in low- and middle-income countries’, (with N. Bird and Y. Tyskerud), IFS Briefing Note, Mar 2018
12. ‘ETHTAX: a tax microsimulation model for Ethiopia’, (with N. Bird, T. Harris, I. Keable-Elliott, and K. Molla), IFS Report (unpublished), Mar 2018.
13. ‘ETHTAX: a tax microsimulation model for Ethiopia’, (with N. Bird and T. Harris), IFS Policy Briefing Note (unpublished), Mar 2018.
14. ‘Value added tax and turnover tax in Ethiopia: overview policy study’, MoFEC Ethiopia, and IFS, leading author of the report, 2018.
15. ‘Redistribution, efficiency and the design of VAT: a review of the theory and literature’ (with D. Phillips and R. Warwick), IFS Briefing Note (BN212), Jul 2017.
16. ‘VAT: how strong is the case for uniformity? Empirical evidence from Mexico’, (with O. Attanasio and D. Phillips), Feb 2015, IFS Working Paper (W15/08).
17. ‘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.
18. ‘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, Jun 2013.
19. ‘The distributional impact of reforms to direct and indirect tax in El Salvador Analytical Report and Results’, (with O. Attanasio and D. Phillips), Report to the World Bank, Jun 2012.
20. ‘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, Mar 2011.

21. ‘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, Nov 2010.

SELECTED RESEARCH GRANTS AND CONSULTANCY CONTRACTS (SINCE 2010)

2024-2025	‘Gender inequality and fiscal policy’, World Bank, Short Term Consultant working in collaboration with the Global Tax Practice team (Mar 2024-Jun 2025).
2023	‘Wealth tax in developing countries’, GIZ.
2021-present	Senior Adviser to ODI Global (previously the Overseas Development Institute, London), including on strategic management of the Centre for Tax Analysis in Developing Countries (TaxDev) in partnership with the Institute for Fiscal Studies, and collaborative research and advisory work in tax and fiscal policies more broadly in low- and middle-income countries, including Rwanda and Uganda.
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).
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 G. Espiñeira, I. Hanesman, G. Sember).
2021	‘Engagement, influence and new collaborations on Nigeria’s new national WASH strategy (the Clean Nigeria Campaign)’, IFS Impact Acceleration Fund Grant (with B. Augsburg).
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’, Institute for Fiscal Studies PI, IGG grant.
2018-2021	Collaborative 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.
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).
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.
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.
2015-2016	‘Economic research, analysis and debate in Jordan’, British Embassy in Jordan, co-Investigator (with D. Phillips), led by ASI.
2014-2018	‘Sustainable Total Sanitation in Nigeria’, Co-PI (with B. Augsburg and O. Attanasio), WaterAid and Gates Foundation.
2013-2014	‘Social protection and beyond: labor markets, entrepreneurship and gender equality’, Co-Investigator (with O. Attanasio and P. Carneiro), IDRC-Fedesarrollo.
2012	‘Modelling the Distributional Impact Tax Reforms in El Salvador’, Co-PI (with D. Phillips), World Bank.

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.

2010-2011 ‘Modelling of Tax Incidence in Mexico’, Co-I (with O. Attanasio, C. Emmerson and D. Phillips), World Bank.

LANGUAGES

Spanish	Mother tongue
English	Fluent
French	Basic

SOFTWARE

Stata, GIS, LaTex, Microsoft 365

PERSONAL

Citizenship: Argentinean, British

Last updated January 2026