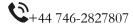
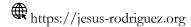
# Jesus Adrian Rodriguez Moreno

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### Education

PhD in Economics University of Nottingham, UK	2022-present
Stone Center, Summer Institute (Emmanuel Saez) University of California, Berkeley	2023
MRes Advanced Economics (Distinction) Cardiff University, UK	2021-22
MSc. in Economics (Merit) University of Warwick, UK	2017-18
MA in Public Management (Distinction) Instituto de Estudios Superiores de Administración (IESA)	2011-12
B.Sc. in Economics Universidad Central de Venezuela, GPA: 3.7	2003-09

### Research interests

Political Economy, Public Economics and Applied Microeconomics

## Job Market Paper

#### Political Competition and Tax Expenditure Provisions: Evidence from the U.S.

Tax complexity imposes significant costs on society, yet we know little about its political determinants. Does political competition drive tax complexity? I examine this question in the context of the US. I capture political competition by the closeness of elections and tax complexity by the prevalence of tax expenditures (TEs) (exemptions, deductions, and credits). I use machine learning to identify TEs in a novel dataset of over 3.1 billion words of legislative text built from the State Session Laws spanning 121 years (1900-2020). I find that overall political competition leads to fewer TEs. Importantly, this effect varies by party control. When elections are close, Republican-led legislatures enact more TEs than Democrats, particularly when campaign contributions from wealthy donors are large. Their strategy is to obfuscate the true tax burden on high-income earners by increasing tax complexity via TEs in order to win elections. These results challenge the conventional view that political competition uniformly improves policy outcomes, showing instead that its effects depend on partisan incentives.

# Working papers

#### Information Shocks, Attitudes toward Immigrants, and Hate Crime

with Jake Bradley, Facundo Albornoz, Silvia Sonderegger and Devesh Rustagi

We study how political events can influence xenophobic behavior. We analyze the impact of the information shock that arises from the UK Independence Party's unexpected election in the 2014 European Parliament elections and the 2016 Brexit referendum on racially and religiously motivated hate crimes in England and Wales. Using data from all Community Safety Partnerships between 2002 and 2016 and individual attitudes toward immigrants from the British Election Study, we apply a difference-in-differences approach to examine whether these events led to an increase in hate crimes. Our framework suggests that individuals with xenophobic behavior who live in areas with positive attitudes toward immigrants experience a larger belief shock from these events. Our results indicate a significant increase in hate crimes in areas with more positive attitudes toward immigrants following the UKIP victory and Brexit referendum. A one standard deviation increase in positive attitudes toward immigrants is associated with a 0.11 standard deviation rise in hate crimes following the UKIP victory and a 0.20 standard deviation rise after the Brexit.

#### Tax Expenditure and Transparency Laws in the U.S.

With Dario Tortarolo

We study to what extent the implementation of evaluation laws affects reported tax expenditures (TEs). We exploit the staggered introduction of tax incentives evaluation laws (TIELs) in US states, from 1999 to 2019. Using a novel digitized database of states' tax expenditures and an event study approach based on the year these laws were enacted, we show that evaluation laws matter for transparency. We find that following the implementation of TIELs, reported tax expenditures increased on average by 14%, equivalent to about 2.44 billion USD at 2023 prices. This effect persists even four years after the laws are introduced. However, we find no changes in states' tax revenues and direct spending after the TIELs were passed, which indicates that the observed higher reported TEs correspond to previously hidden undisclosed tax expenditures provisions. We explore some mechanisms and find that the results are driven by states that are "making progress" in strengthening evaluation practices and by those that have a long budget cycle. Moreover, we explore potential electoral consequences for the ruling party. We find no effect on incumbent voting share.

# Work in progress

The Political Distraction Game: Social Divisiveness and Economic Policy in U.S. with Elliott Ash and Jean-Paul Carvalho

# Conferences/Presentations

**2025:** 10th Monash–Paris–Warwick–Zurich–CEPR Text-As-Data Workshop, CeDEx Brownbag at University of Nottingham, NICEP Annual Conference at University of Nottingham, Applied Micro Group at University of Nottingham.

**2024:** Text-as-Data Workshop at the University of Liverpool, Applied Micro Group at the University of Nottingham

# Publications in other languages

"Venezuela en etapa de colapso macroeconómico: un análisis histórico y comparativo." with Jose Manuel Puente, Journal America Latina Hoy, 2020.

# Teaching experience

#### University of Nottingham

2022-present

Graduate Teaching Assistant (GTA)

Mathematical Economics, Principles of Macroeconomics, Introduction to Microeconomics, Applied Econometrics II, Economics Dissertation, Economic Integration I

#### Andres Bello Catholic University (UCAB)

2015-17

Lecturer of Public Management

## **Book Chapters**

### "Venezuela: Diagnosis of a Macroeconomic Collapse, 1980-2019"

(with JM Puente), in "Venezuela en la encrucijada", Konrad Adenauer Foundation, 2020.

### "Venezuela, la révolution bolivarienne, 20 ans après"

(with Jose Manuel Puente) University of Strasbourg, France, 2019.

# Research experience

Cardiff University, Wales Governance Centre	2019-21
Cardiff, United Kingdom Research Assistant, Fiscal Analysis Unit	
ETH Zürich University, Professor Elliot Ash Research Assistant	2018-19
IESA's Public Policy Centre	2015-17
Caracas, Venezuela Research Assistant	
Professional experience	
Mayoralty of Baruta Director of Planning and Budget	2015-17
Tax Administration Department, Economic Research Unit Director of Economic Studies	2009-15
Scholarships and awards	
Best PhD student presentation, Year 2 and 3 PhD Annual Conference, Nottingham	2024-25
Stone Center, Summer Institute - Scholarship University of California, Berkeley	2023
University of Nottingham, PhD Studentship Award	2022-20
Cardiff Business School Scholarship (CARBS)	2021
World Bank Graduate Scholarship (declined)	2017
Chevening Scholarship, UK Foreign and Commonwealth Office	2017
Scholarship Georgetown University-Latin American Board	2016
Scholarship CAF-Development Bank of Latin America	2015
Scholarship Alcaldía de Chacao- IESA	2011
Additional information	

Computer skills: Eviews, STATA, R, MATLAB, Python and LaTeX.

**Languages:** Spanish (native); English (high professional proficiency) **Citizenship:** Spanish /Venezuelan (with UK settled Status)

### References

### Professor Gianni De Fraja

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#### Professor Elliot Ash

ETH Zurich Center for Law & Economics IFW E 47.1, Zürich Switzerland ashe@ethz.ch

### Dr. Devesh Rustagi

University of Warwick Department of Economics Coventry CV4 7AL United Kingdom devesh.rustagi@warwick.ac.uk

### Professor Silvia Sonderegger

University of Nottingham School of Economics Sir Clive Granger Building, University Park NG7 2RD Silvia.Sonderegger@nottingham.ac.uk

#### Dr. Valeria Rueda

University of Nottingham School of Economics Sir Clive Granger Building, University Park NG7 2RD valeria.rueda@nottingham.ac.uk

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