

October 16, 2018

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Education

- Ph.D., Economics, Queen's University, Canada, September 1998-May 2002

Thesis: Optimal Taxation and Envy (received C.A. Curtis Prize for Best Doctoral Thesis in Economics in 2003)
Supervisor: Robin Boadway
- M.A., Economics, Hitotsubashi University, Japan, April 1995-March 1997

Thesis: Axiomatic Analysis of 'Distributional Equity' (in Japanese)
Supervisor: Koichi Tadenuma
- B.A., Economics, Hitotsubashi University, Japan, April 1991-March 1995

Full-time Work Experience

- Professor, Osaka University, Japan, January 2016-present
- Associate Professor, Osaka University, Japan, October 2009-December 2015
- Associate Professor, Yokohama National University, Japan, April 2002-September 2009

Part-time Work Experience

- Lecturer, Graduate School of International Cooperation Studies, Kobe University, Japan, April 2013-September 2013

- Lecturer, Graduate School of International Cooperation Studies, Kobe University, Japan, April 2011-September 2011
- Lecturer, Graduate School of International Cooperation Studies, Kobe University, Japan, April 2005-September 2005
- Lecturer (PhD instructor), Queen's University, Canada, January 2001-April 2001

Research Experience

- Invited Professor, École normale supérieure Paris-Saclay, September 2018
- Visiting Scholar, Academia Sinica, January 2015, February 2013-July 2013
- Visiting Scholar, CORE-UCL (Université Catholique de Louvain), August 2014-November 2014, September 2013-March 2014
- Visiting Associate Professor, University of Tokyo, October 2010-March 2011
- Visiting Scholar, Queen's University, September 2006-August 2008

Research Grants

- Grant-in-Aid for Scientific Research (B) from the Ministry of Education, Culture, Sports, Science and Technology (2018-present)
- The Japan Leglatic Society Foundation (2017)
- Department Research Fund for Professors, Graduate School of Economics, Osaka University, Japan (2016)
- Grant-in-Aid for Scientific Research (C) from the Ministry of Education, Culture, Sports, Science and Technology (2015-2017)
- Grant-in-Aid for Scientific Research (C) from the Ministry of Education, Culture, Sports, Science and Technology (2012-2014)
- Strategic Young Researcher Overseas Visits Program for Accelerating Brain Circulation (Japan Society for the Promotion of Science) (2013, 2014)
- Department Research Fund for Professors, Graduate School of Economics, Osaka University, Japan (2013)

- Grant-in-Aid for Young Scientists (B) from the Ministry of Education, Culture, Sports, Science and Technology (2009-2011)
- JSPS (Japan Society for the Promotion of Science) Postdoctoral Fellowships for Research Abroad (2006-2008)
- The Japan Securities Scholarship Foundation (2005)
- The Japan Economic Research Foundation (2004)
- Grant-in-Aid for Young Scientists (B) from the Ministry of Education, Culture, Sports, Science and Technology (2004-2005)
- Nomura Foundation for Social Science (2004)
- The Inamori Foundation (2003)
- Zengin Foundation for Studies on Economics and Finance (2002)
- Yokohama Academic Foundation (2002)

Other Competitive Grants

- Osaka University Grant for Inter-University International Symposia, Osaka University, Japan (2015)
- International Joint Research Promotion Program for Support of Short Term Personnel Costs, Osaka University, Japan (2013)

Awards

- C.A. Curtis Prize for Best Doctoral Thesis in Economics, Department of Economics, Queen's University, Canada (2003)
- Presidential Awards for Encouragement (Research), Osaka University, Japan (2013)

Research Interests

- Tax competition: the choice of the tax timing among asymmetric countries.
- Political economics: the outcome of interregional decision-making under transboundary externalities and strategic delegation.

- Public good provision: compatibility between efficiency and voluntary participation in theory and experiments.
- Environmental economics: possibility of achieving an efficient level of pollution as an agreement in international negotiations.
- Fiscal federalism: relationship between fiscal decentralization, economic growth and economic volatility in theory and empirics.
- Optimal taxation: features of income and commodity tax policies when the government is concerned with distributional equity and incentive compatibility.
- Mechanism design: implementability of economic allocations through information transaction by economic agents when relevant information for implementation is asymmetrically distributed.
- Policy design under market failure: income tax and social insurance policy design under the market failure in the insurance market.
- Social choice: reconsidering alternative social choice criteria on their compatibility and their implication to the economic policies.

Publications

1. ‘Education Choices, Longevity and Optimal Policy in a Ben-Porath Economy’, *Mathematical Social Sciences*, July 2018, vol 94, 65-81 (Joint work with Pierre Pestieau and Gregory Ponthiere).
2. ‘Equilibrium Leadership in Tax Competition Models with Capital Ownership: A Rejoinder’, *International Tax and Public Finance*, April 2017, vol 24 (2), 338-349 (Joint work with Jean Hindriks).
3. ‘Strategic Delegation When Public Inputs for a Global Good Are Imperfect Substitutes’, *International Tax and Public Finance*, February 2017, vol 24 (1), 96-111 (Joint work with Kimiko Terai).
4. ‘Efficient Taxation with Differential Risks of Dependence and Mortality’, *Economics Bulletin*, February 2016, vol 36 (1), 52-57 (Joint work with Pierre Pestieau).
5. ‘A Note on Equilibrium Leadership in Tax Competition Models’, *Journal of Public Economics*, January 2015, Volume 121, 66-68 (Joint work with Jean Hindriks).

6. 'A Voluntary Participation Game through a Unit-by-Unit Cost Share Mechanism of a Non-Excludable Public Good', *Social Choice and Welfare*, March 2013, Volume 40 (3), 793-814 (Joint work with Ryusuke Shinohara).
7. 'Fiscal Decentralization and Economic Volatility: Evidence from State-level Cross-section Data of the USA', *Japanese Economic Review*, June 2009, Volume 60 (2), 223-235 (Joint work with Nobuo Akai and Masayo Hosoi).
8. 'Redistributive Taxation and Social Insurance under Adverse Selection in the Insurance Market', *International Tax and Public Finance*, April 2009, Volume 16 (2), 176-197.
9. 'Complementarity, Fiscal Decentralization and Economic Growth', *Economics of Governance*, September 2007, Volume 8 (4), 339-362 (Joint work with Nobuo Akai and Masayo Sakata).
10. 'Human Fallibility, Complementarity, and Fiscal Decentralization', *Journal of Public Economic Theory*, August 2006, Volume 8 (3), 487-501.
11. 'Tax Implementability of Fair Allocations', *Review of Economic Design*, December 2004, Volume 9 (1), 31-41.
12. 'Optimal Commodity Taxation for Reduction of Envy', *Social Choice and Welfare*, December 2003, Volume 21 (3), 501-527.
13. 'Optimal Non-linear Income Taxation for Reduction of Envy', *Journal of Public Economics*, February 2003, Volume 87 (2), 363-386.

Working Papers

1. 'Enforcement Cooperation and Tax Competition Among Asymmetric Countries', joint work with Jean Hindriks, Discussion Paper 17-23, Graduate School of Economics and Osaka School of International Public Policy, Osaka University.
2. 'The Direction of Strategic Delegation and Voter Welfare in Asymmetric Tax Competition Models', joint work with Kimiko Terai, Discussion Paper 16-27, Graduate School of Economics and Osaka School of International Public Policy, Osaka University.
3. 'On the Timing of Tax and Investment in Fiscal Competition Models', joint work with Jean Hindriks, CORE DISCUSSION PAPER 2014/65.

4. ‘Old Age or Dependence. Which Social Insurance?’, joint work with Pierre Pestieau.
5. ‘International Tax Leadership among Asymmetric Countries’, joint work with Jean Hindriks, CORE DISCUSSION PAPER 2014/28.
6. ‘Emergence of Asymmetric Solutions in the Abatement Game’, IEAS Working Paper No. 13-A006, Institute of Economics, Academia Sinica.
7. ‘On Fair Collective Choice Rules Based on No-envy: Application to Production Economies and Optimal-Taxation Problems’.
8. ‘Unit-by-Unit Voluntary Participation in Public Goods Experiments’, joint work with Tsuyoshi Nihonsugi, Naoko Nishimura, Tatsuyoshi Saijo, Ryusuke Shinohara, Takafumi Yamakawa, and Takehiko Yamato.
9. ‘A Lindahl Solution to International Emissions Trading’.
10. ‘Envy Minimization in the Optimal Tax Context’.

Books

1. *Public Economics* (tentative title), Nihon Hyoron Sha, in progress (in Japanese).
2. *Essence of Public Finance*, Yuhikaku, 2015 (Joint work with Tomomi Miyazaki, in Japanese).
3. *Introductory Public Finance*, Shinseisha, 2013 (in Japanese).

Chapters in Books

1. ‘Local Public Finance and Fiscal Decentralization’, In Koichi Suga (Ed.), *A Course in Public Economics: From Theory to Policy*, Yuhikaku, 2014, pp. 314-338 (in Japanese).
2. ‘On the Relationship between Fiscal Decentralization and Economic Development’, In Japan Association of Local Public Finance (Ed.), *Theoretical Advances on Local Public Finance and Local Consumption Taxes*, Keiso Shobo, 2011, pp. 2-6 (in Japanese).
3. ‘Environmental Policies and Strategic Voting’, In A. Tanaka and H. Konishi (Eds.), *A New Trend of Political Economics*, Keiso Shobo, 2012, pp. 95-117 (Joint work with Kimiko Terai, in Japanese).

Conference Organization and Management

- Member of organizing committee, co-organizer, 3rd Belgian-Japanese Public Finance Workshop, CORE-UCL, Belgium (2018).
- Member of organizing committee, organizer, International Symposium of Urban Economics and Public Economics, Osaka University, Japan (2017).
- Member of scientific committee, The 73rd Annual Meeting of International Institute of Public Finance, Tokyo University, Japan (2017).
- Member of board of management, Japan Institute of Public Finance (2017-present).
- Member of organizing committee, co-organizer, 2nd Belgian-Japanese Public Finance Workshop, CORE-UCL, Belgium (2017).
- Member of board of management, International Institute of Public Finance (2016-present).
- Member of program committee, The 73rd Annual Meeting of Japan Institute of Public Finance, Kyoto Sangyo University, Japan (2016).
- Member of scientific committee, The 72nd Annual Meeting of International Institute of Public Finance, Lake Tahoe, USA (2016).
- Member of organizing committee, co-organizer, 1st Belgo-Japanese Public Finance Meeting, CORE-UCL, Belgium (2016).
- Member of program committee, Fall Meeting of Japanese Economic Association, Kanagawa University, Japan (2013).
- Vice chairman of local organizing committee, The 69th Annual Meeting of Japan Institute of Public Finance, Awaji Yumebutai International Conference Center, Japan (2012).

Conference Presentations

- 3rd Belgian-Japanese Public Finance Workshop, CORE-UCL, Belgium (2018).
- International Symposium of Urban Economics and Public Economics, Osaka University, Japan (2017).

- The 73rd Annual Meeting of International Institute of Public Finance, Tokyo University, Japan (2017).
- Kansai Public Economics Workshop, Osaka University Nakanoshima Center, Japan (2017).
- 2nd Belgian-Japanese Public Finance Workshop, CORE-UCL, Belgium (2017).
- Kansai Public Economics Workshop, Kwansei Gakuin University Osaka Umeda Campus, Japan (2017).
- The 4th Chulalongkorn University - Osaka University Joint Workshop, Osaka University, Japan (2016).
- 1st Belgo-Japanese Public Finance Workshop, CORE-UCL, Belgium (2016).
- The 30th Annual Congress of the European Economic Association, University of Mannheim, Germany (2015).
- The 71th Annual Meeting of International Institute of Public Finance, the Trinity College, Ireland (2015).
- IEAS Seminar, Academia Sinica, Taiwan (2015).
- Welfare Economics Seminar, CORE-UCL, Belgium (2014).
- The 70th Annual Meeting of International Institute of Public Finance, the Università della Svizzera Italiana, Switzerland (2014).
- Seminar at University of Liège, Belgium (2014).
- Welfare Economics Seminar, CORE-UCL, Belgium (2014).
- Welfare Economics Seminar, CORE-UCL, Belgium (2013).
- German-Japanese Symposium, University of Freiburg, Germany (2013).
- IEAS Seminar, Academia Sinica, Taiwan (2013).
- The 2013 Meeting of the European Public Choice Society, ETH Zurich, Switzerland (2013).
- Microeconomics Workshop, University of Tokyo, Japan (2012).
- Workshop on Game Theory and Its Applications, Nagoya University, Japan (2012).

- Kansai Public Economics Workshop, Kwansei Gakuin University Osaka Umeda Campus, Japan (2012).
- Public Economics Workshop, Campus Plaza Kyoto, Japan (2011).
- Microeconomics Workshop, University of Tokyo, Japan (2010).
- The 67th Annual Meeting of Japan Institute of Public Finance, Shiga University, Japan (2010).
- The 66th Congress of the International Institute of Public Finance, Uppsala University, Sweden (2010).
- The 18th Annual Meeting of Japan Association of Local Public Finance, Aoyama Gakuin University, Japan (2010).
- Spring Meeting of Japanese Economic Association, Chiba University, Japan (2010).
- Kansai Public Economics Workshop, Kwansei Gakuin University Osaka Umeda Campus, Japan (2009).
- Spring Meeting of Japanese Economic Association, Kyoto University, Japan (2009).
- The 43rd Annual Meeting of the Canadian Economics Association, University of Toronto, Canada (2009).
- Canadian Public Economics Study Group Annual Conference, University of Toronto, Canada (2009).
- Workshop on Local Public Finance, Aichi University, Japan (2009).
- Hitotsubashi COE Lectures and Workshop on Choice, Games, and Welfare, Hitotsubashi University, Japan (2009).
- Workshop on Experimental Economics and Decision Theory, Shinshu University, Japan (2008).
- Workshop, Yokohama National University, Japan (2008).
- The Ninth International Meeting of the Society for Social Choice and Welfare, Concordia University, Canada (2008).
- The 42nd Annual Meeting of the Canadian Economics Association, University of British Columbia, Canada (2008).

- Canadian Public Economics Study Group Annual Conference, Simon Fraser University, Canada (2008).
- Scientific Seminars in Economics, University of Ottawa, Canada (2007).
- Economics Weekly Seminars, McMaster University, Canada (2007).
- Public Economics Workshop, Queen's University, Canada (2007).
- The 63rd Congress of the International Institute of Public Finance, University of Warwick, United Kingdom (2007).
- PET 2007, Vanderbilt University, USA (2007).
- Canadian Public Economics Study Group Annual Conference, Dalhousie University, Canada (2007).
- Joint Public Economics/Microeconomics Workshop, Queen's University, Canada (2007).
- The Eighth International Meeting of the Society for Social Choice and Welfare, Crowne Plaza Hotel, Turkey (2006).
- Spring Meeting of Japanese Economic Association, Fukushima University, Japan (2006).
- The 62nd Annual Meeting of Japan Institute of Public Finance, Hitotsubashi University, Japan (2005).
- The 61st Congress of the International Institute of Public Finance, Jeju Island, South Korea (2005).
- Public Economic Theory 2005, Université de la Méditerranée, France (2005).
- The 39th Annual Meeting of the Canadian Economics Association, McMaster University, Canada (2005).
- Taxation and Decentralization, University of California, Irvine, USA (2005).
- Economic Theory Workshop, Hitotsubashi University, Japan (2004).
- Fall Meeting of Japanese Economic Association, Okayama University, Japan (2004).
- The 60th Congress of the International Institute of Public Finance, Bocconi University, Italy (2004).

- The Seventh International Meeting of the Society for Social Choice and Welfare, Osaka University, Japan (2004).
- The 38th Annual Meeting of the Canadian Economics Association, Ryerson University, Canada (2004).
- Workshop on Public Economics and Local Public Finance, Meiji Gakuin University, Japan (2004).
- Microworkshop, University of Tokyo, Japan (2004).
- Workshop, University of Guelph, Canada (2003).
- The 60th Annual Meeting of Japan Institute of Public Finance, Kansai University, Japan (2003).
- Fall Meeting of Japanese Economic Association, Meiji University, Japan (2003).
- Workshop on Public Finance, Shinshu University, Japan (2003).
- The 59th Congress of the International Institute of Public Finance, University of Economics in Prague, Czech Republic (2003).
- The 4th International Conference on Public Economic Theory, Duke University, USA (2003).
- The 59th Annual Meeting of Japan Institute of Public Finance, University of Tokyo, Japan (2002).
- Fall Meeting of Japanese Economic Association, Hiroshima University, Japan (2002).
- The Sixth International Meeting of the Society for Social Choice and Welfare, California Institute of Technology, Pasadena, USA (2002).
- Economic Theory Workshop, Hitotsubashi University, Japan (2002).
- Workshop on Public Economics and Local Public Finance, Meiji Gakuin University, Japan (2002).
- The 57th Congress of the International Institute of Public Finance, University of Linz, Austria (2001).
- Public Economics Workshop, Hitotsubashi University, Japan (2001).
- ISER seminar, Osaka University, Japan (2001).

- Workshop, Yokohama National University, Japan (2001).
- The 35th Annual Meeting of the Canadian Economics Association, McGill University, Canada (2001).
- The Fifth International Meeting of the Society for Social Choice and Welfare, University of Alicante, Spain (2000).
- Canadian Public Economics Study Group Annual Conference, Simon Fraser University, Canada (2000).

Professional Activities

Referee

- *Journal of Public Economics*
- *Canadian Journal of Economics*
- *Economic Review* (Hitotsubashi University, in Japanese)
- *Social Choice and Welfare*
- *Keizai Seisaku Journal* (in Japanese)
- *Economic Journal*
- *International Tax and Public Finance*
- *Zaisei Kenkyuu* (in Japanese)
- *American Economic Review*
- *Review of Economic Design*
- *Journal of Public Economic Theory*
- *FinanzArchiv/Public Finance Analysis*
- *European Economic Review*
- *Journal of Urban Economics*
- *Japanese Economic Review*

- *International Journal of Economic Theory*
- *Journal of Economics*
- *IEEE Transactions on Information Forensics & Security*
- *Review of Urban & Regional Development Studies*
- *Review of International Economics*

Lecture Series Organization

Public Lecture Series on ‘Economic Approaches to Environmental Problems’, Department of Economics, Yokohama National University, Japan, November-December 2005.

Membership in Professional Societies

International Institute of Public Finance, Japanese Economic Association, Japan Institute of Public Finance