

Kimberley Scharf

Professor of Economics and Public Policy | Academic CV | Updated May 2026

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PROFILE

Economist and academic leader working in public economics, taxation, philanthropy, charitable giving, public goods, fiscal federalism and policy design. Current work combines theory, administrative data, online platforms, field data and behavioural approaches to understand how incentives, information, identity, social context and local conditions shape prosocial behaviour. Research and leadership activities connect closely to public policy, civil society, research funding, data infrastructure and evidence-led decision-making.

EDUCATION

- PhD, Economics, University of Toronto, 1995. Thesis: "Three Essays on Taxation and Incentives". Supervisors: Richard Bird, Albert Breton and Jack Mintz.
- MA, Honours Economics, University of Toronto, 1989.
- BA, Honours Economics, University of Western Ontario, 1988.

ACADEMIC APPOINTMENTS

- Professor of Economics and Public Policy and Head of the School of Economics, University of Nottingham, August 2022-present.
- Head of the Department of Economics, University of Birmingham, 2018-2022.
- Professor of Economics, University of Birmingham, 2017-2022.
- Visiting Professor, STICERD, London School of Economics, 2015-2016.
- Visiting Professor, CESifo, Munich, April 2014.
- Research Area Director, CAGE, University of Warwick, 2013-2014.
- Professor of Economics, University of Warwick, 2007-2017.
- Visiting Professor, STICERD, London School of Economics, 2010-2011.
- Reader, Senior Lecturer and Lecturer, University of Warwick, 1996-2007.
- Visiting Professor, University of Munich; University of Sydney; Copenhagen University; Copenhagen Business School, 1997-2001.

SELECTED AFFILIATIONS AND HONOURS

- Chair, ESRC Research Training Advisory Group, 2025-2028.
- Member of Council, Economic and Social Research Council (ESRC), May 2023-April 2026.
- Fellow, Academy of Social Sciences, from 2021.
- Chair, Scientific Advisory Board, CESifo, 2025-2028; Scientific Advisory Council, ifo Institute and CESifo, 2020-2028.
- Associate, Institute for Fiscal Studies, from September 2023.
- Director and Co-Founder, National Audit Office/Birmingham Centre for Tax Research, University of Birmingham Business School, from February 2018.
- Research Fellow, Centre for Economic Policy Research (CEPR), 2011-present.
- Research Fellow, ifo Institute and CESifo, 2004-present.
- Affiliated Researcher, VATT Institute for Economic Research, Helsinki, 2018-present.
- Research Associate, Centre for Competitive Advantage in the Global Economy, University of Warwick, 2012-present.
- Associate, London School of Economics, 2013-present.

CURRENT PAPERS AND WORK IN PROGRESS

- "What Donors Choose to Know: Information Demand and Motives for Giving" (with Danae Arroyos-Calvera and Johannes Lohse). Working paper.
- "Nationalism and Cross-border Philanthropy" (with Carlo Perroni, Sarah Smith, Oleksandr Talavera and Linh Vi). Working paper.
- "Local Crime and Prosocial Behaviors: Evidence from Charitable Donations" (with Carlo Perroni, Sarah Smith, Oleksandr Talavera and Linh Vi). Revise and resubmit, *The Economic Journal*.
- "Beauty Premia in Wage Offers: Evidence from Vietnamese Online Job Postings" (with Carlo Perroni, Oleksandr Talavera and Linh Vi). Revise and resubmit, *Journal of Economic Behavior and Organization*.
- "Viable Tax Constitutions" (with Carlo Perroni). Earlier versions circulated as CEPR Discussion Paper 4210 and as "Taxation and Property Rights".

PUBLICATIONS

Publications from 2014 onwards

- "Online Salience and Charitable Giving: Evidence from SMS Donations" (with Carlo Perroni, Oleksandr Talavera and Linh Vi), *Journal of Economic Behavior and Organization*, 197, 2022, 134-149.
- "Lift and Shift: The Effect of Fundraising Interventions in Charity Space and Time" (with Mark Ottoni-Wilhelm and Sarah Smith), *American Economic Journal: Economic Policy*, 14(3), 2022, 296-321.
- "Inter-charity Competition and Efficiency: Considerations Beyond Fundraising and Tax Incentives for Giving" (with Johannes Lohse), in *Routledge Handbook on Taxation and Philanthropy*, 2021.
- "More Giving or More Givers? The Effects of Tax Incentives on Charitable Donations in the UK" (with Miguel Almunia, Irem Gucer and Ben Lockwood), *Journal of Public Economics*, 183, 2020, 104114.

- "Are Donors Afraid of Core Costs? Economies of Scale and Contestability in Charity Markets" (with Carlo Perroni, Ganna Pogrebna and Sarah Smith), *The Economic Journal*, 129(622), 2019, 2608-2636.
- "Non-discriminatory Donation Relief and Strategic Commitment under Political Competition" (with Monica A. Giovaniello, Carlo Perroni and Al Slivinski), *European Journal of Political Economy*, 58, 2019, 164-177.
- "Does Market Size Matter Also for Charities?" (with Simon La Pointe, Carlo Perroni and Janne Tukiainen), *Journal of Public Economics*, 168, 2018, 127-145.
- *The Economics of Philanthropy* (Kimberley Scharf and Mirco Tonin, eds.), MIT Press, 2018.
- "Donations to Disaster Appeals" (with Mark Ottoni-Wilhelm and Sarah Smith), in *The Economics of Philanthropy*, MIT Press, 2018.
- "Online Fundraising: The Perfect Ask?" (with Abigail Payne and Sarah Smith), in *Social Economics: Current and Emerging Avenues*, MIT Press, 2017.
- "Charitable Donations and Tax Relief in the UK" (with Sarah Smith), in *Charitable Giving and Tax Policy*, Oxford University Press, 2016.
- "Relational Warm Glow and Giving in Social Groups" (with Sarah Smith), *Journal of Public Economics*, 141, 2016, 1-10.
- "The Price Elasticity of Charitable Giving: Does the Form of Tax Relief Matter?" (with Sarah Smith), *International Tax and Public Finance*, 22, 2015, 330-352.
- "Contextual Variety, Internet-of-Things and the Choice of Tailoring over Platform: Mass Customisation Strategy in Supply Chain Management" (with Irene Ng, Ganna Pogrebna and Roger Maull), *International Journal of Production Economics*, 159, 2015, 76-87.
- "The Definition, Measurement, and Evaluation of Tax Expenditures and Tax Reliefs" (with Nigar Hashimzade, Chris Heady, Gareth Myles and Lynne Oates), ESRC Tax Administration Research Centre Briefing Report, National Audit Office, 2014.
- "Private Provision of Public Goods and Information Diffusion in Social Groups", *International Economic Review*, 55, 2014, 1019-1042.
- "Impure Prosocial Motivation in Charity Provision: Warm Glow Charities and Implications for Public Funding", *Journal of Public Economics*, 114, 2014, 50-57.

Earlier publications

- "Small World Economics in a Big Society", *CMPO Research Bulletin*, 14, 2012.
- "Gift Aid Donor Research: Exploring Options for Reforming Higher-Rate Relief" (with Sarah Smith), HM Revenue and Customs, 2009.
- "A Theory of Distributional Conflict, Voluntarism and Segregation" (with Ignatius Horstmann), *The Economic Journal*, 118, 2008, 427-453.
- "Can Private Giving Promote Economic Segregation?" (with Ignatius Horstmann and Al Slivinski), *Journal of Public Economics*, 91, 2007, 1095-1118.
- "The Political Economy of Policy Centralisation: Direct versus Representative Democracy" (with Michela Redoano), *Journal of Public Economics*, 88, 2004, 799-817.
- "Optimal Design of Transfer Pricing Rules: A Noncooperative Approach" (with Pascalis Raimondos-Moller), *Oxford Economic Papers*, 54, 2002, 230-246.
- "International Capital Tax Evasion and the Foreign Tax Credit Puzzle", *Canadian Journal of Economics*, 34, 2001, 313-587.
- "Tiebout with Politics: Capital Tax Competition and Constitutional Choices" (with Carlo Perroni), *Review of Economic Studies*, 68, 2001, 133-154.
- "Why Are Tax Expenditures for Giving Embodied in Fiscal Constitutions?", *Journal of Public Economics*, 75, 2000, 365-387.
- "Tax Incentives for Extraction and Recycling of Basic Materials in Canada", *Fiscal Studies*, 20, 1999, 451-477.
- "Implementing Tax Coordination" (with Amrita Dhillon and Carlo Perroni), *Journal of Public Economics*, 72, 1999, 243-268.
- "Scale Economies and Cross-Border Shopping", *International Tax and Public Finance*, 6, 1999, 89-99.
- "Interjurisdictional Tax Competition: A Political Economy Perspective" (with Carlo Perroni), in *The Economics of Globalisation: Policy Perspectives*, Cambridge University Press, 1999.
- "Differential Taxation of Canadian and US Passenger Transportation" (with Kenneth McKenzie and Jack Mintz), in *Directions: The Final Report of the Royal Commission*, Royal Commission on National Passenger Transportation, 1992.
- "Measuring Effective Tax Rates in the Presence of Multiple Inputs: A Production-Based Approach" (with Kenneth McKenzie and Jack Mintz), *International Tax and Public Finance*, 4, 1997, 337-359.
- "Tax Incentives for Charities in Canada", *Canadian Policy Research Networks Working Paper 3*, 1997.

PROFESSIONAL AND EDITORIAL SERVICE

- Editor, *Fiscal Studies*, January 2022-present.
- Associate Editor, *International Tax and Public Finance*, 2021-present; Editorial Board, *International Tax and Public Finance*, 2003-present.
- Associate Editor, *Oxford Open Economics*, Oxford University Press, 2021-present.
- Associate Editor, *Economics Observatory*, 2020-present.
- Editor-in-Chief, *International Tax and Public Finance*, Springer, 2015-2017 and 2019-2021.
- Associate Editor, *Journal of Public Economics*, 2003-2010.
- Elected Member of Council, Royal Economic Society, 2013-2018; member, RES Strategic Review Committee; RES Junior Fellowship Committee; RES Women's Committee mentor; RES programme and scientific committee roles.
- Elected and re-elected member, Board of Management, International Institute of Public Finance, 2015-2024; scientific committee roles for IIPF congresses.
- President and Co-Founder, Public Economics UK, 1994-present.
- Chair, Danish Council for Independent Research Business and Economics International Peer Review Panel, 2018.
- ESRC Peer Review College; ESRC Transformative Research Scheme Commissioning Panel; Research Councils UK evaluator; ERC panel evaluator; international grant and review panel roles.

- Advisory and committee roles for the Charities Tax Commission, Generosity for Life Research Funding Initiative, Social Sciences Impact Acceleration Committee, Athena Swan Committee and international research bodies.
- External PhD examiner and external appointments committee roles for universities including LSE, Exeter, Toulouse, Leicester and Dublin.

SELECTED GRANTS, FUNDING AND PROJECTS

- Area Research Director, ESRC Centre for Competitive Advantage in the Global Economy (PI Nick Crafts), GBP 3.8 million, 2009-2014.
- RCUK New Economic Models of the Digital Economy (NEMODE), "Hub of All Things" (lead economist), GBP 1.2 million, 2013-2015.
- Social Sciences and Humanities Research Council International Connections Fund, joint with McMaster University, CAD50,000, 2018-2020.
- DFID UK Aid Match, PI Ipsos MORI, 2019-2021.
- National Audit Office, "Provision of Tax Reliefs" (with Gareth Myles), GBP 30,000, 2013.
- ESRC Discretionary Grant, "Public Economics UK", GBP 33,000, 2013-2016.
- ESRC Knowledge Exchange Grant, "Understanding Online Giving in the UK" (with Abigail Payne and Sarah Smith), GBP 34,000, 2013-2014.
- Social Sciences and Humanities Research Council of Canada International Opportunities Fund, "Understanding Giving in Canada and the United Kingdom" (with Abigail Payne and Sarah Smith), CAD50,000, 2010-2012.
- HM Revenue and Customs, "Gift Aid Donor Research: Exploring Options for Higher Rate Tax Relief", GBP 80,000, 2009.
- ESRC Research Seminar Competition, "Public Economics in a Multi-Jurisdictional World", GBP 15,000, 2001-2003; "Research Seminars in Public Economics", GBP 18,000, 2005-2007.
- SSHRC Doctoral Fellowship, CAD50,000, 1992-1995; University of Toronto Maurice Cody Doctoral Fellowship, CAD33,000, 1993-1995.
- Longer-term research collaborations with JustGiving.com, McMaster University, University of Bristol, Charities Aid Foundation and HMRC Data Lab.