

Xuan Wang

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Appointment

2021- Assistant Professor in Economics, National School of Development, Peking University

Research Fields

Public Economics, Applied Microeconomics

Education

Ph.D. Economics, University of Michigan, 2021.

M.A. Economics, Peking University, 2015.

B.A. Economics, Nankai University, 2012.

Working Papers

Firm Responses to Tax Audit: Regression Discontinuity Evidence from China's VAT Desk Audit Program. With Haonan Li. Revisions Requested at *Economic Journal*.

Downstream Spillover in the Value Added Taxes Enforcement. With Haonan Li.

(Mis)use of Power in the Ivory Tower: Evidence from Deans in Chinese Universities. With Yuyu Chen and Ming Fang. Under Review.

Stimulating the Car Market at an Environmental Cost: Evidence from Fiscal Stimulus in China.

Tax Incidence on Close Substitutes: Theory and Evidence from China's Car Market. With Jianjun Li.

Does Worker Benefit from Preferential Tax Treatment for Small Firms? Evidence from Corporate Income Tax Notches in China. With Binzhen Wu and Jie Zou.

The Impact of Corporate Taxes on Firm Innovation: Evidence from Corporate Tax Collection Reform in China. With Jing Cai and Yuyu Chen.

Keep Calm and Do Business: Economic (Non)Response of Adversary FIEs in Political Tensions. With Shengqiao Lin and Fanying Kong.

Publications

Interlocal Learning Mechanisms and Policy Diffusion: The Case of New Energy Vehicles Finance in Chinese Cities. With Liang Ma, Weixing Liu and Hongtao Yi. Forthcoming at *Policy Study Journals*.

Gender Disparities in the Labor Market during COVID-19 Lockdowns: Evidence from Online Job Postings and Applications in China. With Jiayin Hu, Qingxu Yang and Junajian Yi. *Journal of Economic Behavior and Organization*, 2024.

The Impact of FDI on Domestic Firm Innovation : Evidence from Foreign Investment Deregulation in China. With Yan Liu. *Canadian Journal of Economics*, 2023.

International Tax Avoidance and the Profit Shifting of FDI: the Strengthening Effect of Corporate Control Right, With Lixing Li and Zhencen Liu. In Chinese. *China Quarterly Journal of Economics*. 2024.

Estimating the CO₂ marginal abatement cost and implications for climate policies in China's industrial sector: A firm-level analysis, With Xing Chen, Tianyang Xi and Jintao Xu, *China Economic Journal*. 2023.

Does VAT Have Higher Tax Compliance than a Turnover Tax? Evidence from China. With Jianjun Li. *International Tax and Public Finance*, 2020.

Can Government Improve Tax Compliance by Adopting Advanced Information Technology? Evidence from the Golden Tax Project III in China. With Jianjun Li and Yaping Wu. *Economic Modelling*, 2020.

Selected Work in Progress

Commission Rates and Sellers' Cross-Platform Competition. With Xuan Teng and Jiayi Hou.

Mistakes in Tax Planning. With Ash Craig and Haonan Li.

Economic Growth and Discretion in Tax Enforcement. With Chong Liu, Lian Zhou and Yanan Zhang.

Is VAT Production Efficient? With Longjian Yang, Zhendong Yin and Kaili Ma.

Teaching

Public Economics, Peking University

Applied Micro Econometrics, Peking University

Principal of Economics, University of Michigan (2016-2019)