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The Economic and Social Review at 50: A Review Article on Fiscal Policy Papers

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Abstract: This article provides a broad overview of published research in *The Economic and Social Review* (ESR) in the broad area of fiscal policy. It examines the patterns of publications and citations over time, those sub-areas which have seen the highest rate of publication and the nature of the data and techniques employed. The broad pattern which has emerged is that micro policy articles have increased in importance over the years with the availability of better quality data. Macro policy analysis remains important and has often concentrated upon episodes of fiscal crisis. In terms of citations, those papers which have been most heavily cited are overview papers, sometimes delivered by international scholars as invited presentations. There also seems to be a slight bias towards more recent publications with much work from the 1970s and 1980s largely ignored in terms of citations.

I INTRODUCTION

This article reviews published work in *The Economic and Social Review* (*ESR*) in the area of what we perhaps loosely define as fiscal policy (we try to be a little more precise in the next section). We look at trends over time in the type of article published, where by type we mean not only subject matter, but also the nature of data analysed (where the paper is applied) in terms of macro aggregate data versus individual level microdata.

We do not carry out a comprehensive bibliometric analysis but we do informally examine citation patterns (using the *Google Scholar* "cited by" tab) to obtain a

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rough measure of the influence of the articles. The aim is thus to give a broad flavour of work published in this area in the *ESR* rather than a comprehensive article-by-article review.

We proceed as follows: the next section is the main part of the paper where we try to be a little more precise concerning what articles and areas are covered in this review. We provide an informal mapping onto the well-known *Journal of Economic Literature* categories of the American Economic Association and illustrate whether the balance between different categories has changed over time. We then examine the nature of data analysed and the statistical techniques employed and give brief accounts of what we think are some of the representative and influential papers in the area. In Section III we informally look at another indicator of relative influence, citation patterns. We conclude by tentatively suggesting what the future might hold for research in this area in the *ESR*.

II WHAT AREAS OF ECONOMICS ARE COVERED?

The articles reviewed in this paper go back to 1970 predating the introduction of the *Journal of Economic Literature* (JEL) classification system so to an extent the assignment of articles to JEL codes is somewhat arbitrary.[1] To the extent that we can carry out such a mapping, the overwhelming majority of articles fall into code H (Public Economics). Within JEL category H the vast majority of papers published in the *ESR* fall into sub categories H2, H5 and H6, with one very influential paper also arguably in category H1. Categories H5 and H6 can be broadly thought of as macro fiscal policy, looking at the developments with respect to broad fiscal aggregates. H2 on the other hand looks at specific taxes and subsidies. We will first review some of the work in the H5 and H6 areas.

2.1 Aggregate Fiscal Policy

Some of the earliest papers in the *ESR* in this area examined social security payments, where there was a lively debate on the underlying factors driving such payments (which fall under the H5 JEL classification), initiated by Roy Geary and drawing responses from John O'Hagan and Michael O'Higgins, which then prompted a rejoinder from Geary (see Geary, 1973a; 1973b; O'Hagan and O'Higgins, 1973). Brendan Walsh attempted to provide some adjudication in the debate in what was to become a relatively heavily cited paper (Walsh, 1974). Walsh was sympathetic to the aims of Geary's paper but felt that the points raised by O'Hagan and O'Higgins were valid. As can often be the case with empirical work, much of the issue boiled down to data and what was and was not covered in various National Accounts definitions of "social security". What is also noticeable about

[1] A full list of articles is provided in the Appendix to this paper.

the debate is how, to modern eyes at least, the econometric analysis appears primitive. Despite Geary's deserved renown as a statistician, he had no option but to carry out regressions with only 24 observations!

Another key area covered in the *ESR* within public economics in general is what the JEL describe as "National Budget, Deficit and Debt". Given Ireland's troubled history with regard to public finances it is hardly surprising that this topic has featured regularly. Many general and reflective pieces on fiscal policy have appeared over the years (e.g. Irvine, 1974; Norton, 1975; Hunt, 2005; Benetrix and Lane, 2009; Galstyan and Lane, 2009; and Cronin and McQuinn, 2018). Of course there have also been papers covering Ireland's fiscal crises (of which we can clearly identify two periods, the 1980s and the post-2008 crash). There is some difference in the manner in which these two sub-periods were covered in the *ESR*. For the first of these crises in the 1980s, perhaps what is most noticeable is the comparative lack of papers directly addressing the crisis as it happened.[2] Perhaps the solutions were so clear (though not easy to implement!) that academic comment was not deemed necessary.

By the early 1990s the fiscal problems of the previous decade appeared largely solved and in 1992 a special edition of the *ESR* examined the factors behind Ireland's recovery. The rapid rebalancing of the public finances during the 1987-1991 period had made Ireland a case study of international interest.[3] Amongst the factors considered by the special edition were the role of social partnership and the possibility that Ireland was an example of what is known as expansionary fiscal contraction. This is the phenomenon whereby instead of a fiscal adjustment being associated with lower growth and higher unemployment, the adjustment actually *causes* the non-government sector to expand to such an extent that it offsets the fiscal contraction. The special edition was agnostic about the role of both of these factors and noted that the post-1986 adjustment, unlike attempts earlier in the decade, had taken place against a very favourable international background, with strong growth in Ireland's principal trading partners and favourable exchange rate and competitiveness developments.

When the next fiscal crisis hit Ireland in 2008 it came accompanied and partially caused by a banking crisis and articles in the *ESR* in this instance were more "contemporary" in the sense that they were published during the crisis rather than afterwards. Papers did not focus just on the pure fiscal aspects of the crisis but also on the housing market, the banking sector and the role of the political system. Further papers also looked at the distributional impact of the fiscal adjustments made in response to the crisis.

[2] This can hardly be accounted for by the fact that the crisis came and went in so short a period that there was not time to address it. The crisis could be dated from 1980 (and Charles Haughey's famous TV address to the nation) up until arguably 1989.

[3] Interestingly this edition also included, as a comparison, an account of similar attempts by Greece to correct public finance imbalances. *Plus ça change*!

In terms of more general analysis of fiscal policy, much of it has focussed on the extent to which policy has been pro- or counter-cyclical. One of the earlier papers in this area was by Smyth (1975) who examined the role of automatic stabilisers. His model showed that if tax functions operated with a time lag, then automatic adjusters could in fact destabilise the economy, as they would become effective just as the economy was recovering of its own nature and thus would amplify rather than dampen the economic cycle. A comment by Bradley (1976) and a further rejoinder by Smyth (1976) showed how these results were sensitive to seemingly innocuous assumptions about lag structure and parameter values.

An important applied contribution in this area is from Hunt (2005) who provided a sophisticated analysis of different types of government expenditure in terms of cyclical versus discretionary spending. Hunt breaks down spending into different categories and finds that automatic spending acts in the expected stabilising manner, that discretionary consumption spending seems to be unaffected by the economic cycle, while discretionary investment spending is pro-cyclical. Shades of "if I have it, I'll spend it". The aggregate effect is to render overall spending acyclical.

Hunt's analysis appeared just before the crisis of 2008. The most recent contribution in this area which takes account of that crisis (Cronin and McQuinn, 2018) finds fiscal policy to generally be pro-cyclical, particularly on an *ex post* basis i.e. fiscal policy as it transpires after the Budget is set out tends to be more pro-cyclical than originally envisaged in the Budget. They speculate that a brake may apply on this tendency as Ireland enters the preventive arm of the Stability and Growth pact.

2.2 Micro Fiscal Policy

The work discussed so far has all been in the area of overall fiscal management, but the *ESR* has also covered fiscal policy in more specific micro-based areas. The JEL category H2 covers "Taxation, Subsidies and Revenue" including such areas as the structure of direct and indirect taxation, externalities, the redistributive effects of taxation and tax evasion; papers in these areas have featured consistently.

In terms of tax structure one of the very few *ESR* papers explicitly in the Diamond-Mirrlees optimal tax tradition is Madden (1989). He uses a combination of macro- and microdata to identify directions of marginal indirect tax reform. The microdata from the Household Budget Survey (HBS) is used to look at the distributional impact of tax changes while the all-important demand responses are derived from aggregate data. Results from the paper however are difficult to interpret, as some of the demand responses which drive the recommendations appear quite implausible.

A slightly earlier paper which looks specifically at the efficiency side of the tax system is Honohan and Irvine (1987). They use a partial equilibrium approach to provide estimates of the excess burden of taxation and calibrate their model using parameters from various applied studies. Their results suggest that for a wide range of choice of parameters, that the deadweight costs of taxation, *at the margin*, are very high, in many cases well in excess of €1 per euro of revenue. The very high costs at the margin of course reflect the fact that the costs of raising existing (already high) taxes can be considerable and will increase non-linearly. Better instead to broaden the tax base to include property (on which more below) or other new sources of revenue or else to reduce tax exemptions. The very high tax rates (and hence high deadweight loss) of the 1980s reflected the fact that with the macro figures in crisis, policymakers regarded micro efficiency effects as of second order importance.

Climate change and carbon emissions had yet to achieve prominence in the late 1980s but 20 years later they were very much to the fore. The corrective role of carbon taxes in reducing emissions implied that there was little analysis of their efficiency effects as these were taken to be positive (as they were correcting a market failure). Instead analysis focussed on the distributional impact of their introduction, given that fuel tends to be a necessary rather than luxury good and so the introduction of fuel taxes might well place a disproportionate burden on the less well-off.

The analysis of distributional effects was also aided by the availability of large scale micro datasets such as the HBS and the EU Survey of Income and Living Conditions (EU-SILC), data which were unavailable to earlier researchers. Analysis was further enriched with the introduction of the microsimulation model SWITCH.[4] Prior to the availability of such data and the SWITCH model, analysis of the distributional impact upon families was typically carried out in an informal way, for example by looking at the effect of budgetary changes upon "standard" families such as the traditional one-earner two-children family. The drawback of this approach is that such families may be highly unrepresentative e.g. the one-earner, two-children example accounts for less than 5 per cent of Irish households (Callan *et al.*, 2010). A microsimulation model which is based upon a nationally representative survey of the population can give a far more accurate and comprehensive measure of the first round distributional impact of tax and budget changes and allows for the simulation of various tax and welfare "packages".[5] Examples of this type of analysis, which we can expect will become more common, are Verde and Tol (2009); Callan *et al.* (2010); Leahy *et al.* (2011); and Savage (2017). We will take a slightly closer look at two of these papers to give a flavour of the analysis.

Callan *et al.* (2010) addressed the age-old question of the impact upon the tax base of the introduction of a property tax. The seminal *Commission on Taxation Report* in 1985 had identified the narrowness of the tax base as probably the single

[4] Simulating Welfare and Income Tax Changes.

[5] Alas these models are currently unable to take account of behavioural changes which may arise following the introduction of tax/welfare changes but of course neither was the "traditional" informal approach.

feature of the Irish tax system most in need of reform. An obvious candidate to expand the tax base was the introduction of a property tax. However, amongst the principal objections to such a tax was the extent to which it would be related to "ability to pay" and how it might in some sense be unfair. The use of a model such as SWITCH in line with the data available in SILC provided the ideal means to assess such a claim. Callan *et al.* showed that a property tax levied at a rate of 0.4 per cent of a property's value had the potential to raise up to €1 billion in revenue and that a combination of exemptions and marginal reliefs could eliminate a large degree of any perceived "unfairness".

Three years after the publication of the Callan *et al.* paper such a tax was introduced. However the central rate, 0.18 per cent, was considerably lower than the examples investigated by Callan, so that revenue collected was only about half their estimated sum of €1 billion. The political and practical difficulties of revaluing properties given the recovery in the property market have further diluted the usefulness of the tax but should it be revisited then the SWITCH-SILC type analysis is an ideal place to start.

Verde and Tol (2009) focussed on the distributional implications of the introduction of a carbon tax. In this case the SWITCH model was used in conjunction with the HBS. The latter provides the most accurate distributional measure of the first-round effects of the introduction of such a tax.[6] Fears had been expressed of adverse distributional effects from a carbon tax as the consequent increase in fuel prices would disproportionately hit less well-off families. In this case the advantage of combining the SWITCH model with the HBS is that SWITCH can be used to model the effect of various options regarding the recycling of the revenue from the carbon tax as such options could be used to mitigate the worst of the adverse distributional effects.

Their results show that the impact of the carbon tax (both direct and indirect) is regressive. Since the impact per household is approximately uniform this clearly represents a greater proportionate burden on poorer households. However, they investigate three possible recycling options: an increase in all welfare payments, an increase in tax credits and finally a per child increase in welfare payments. Their results suggest that any of these options (or indeed a combination) would mitigate the adverse distributional effects of the carbon tax and hence distributional factors should not act as a barrier to the introduction of such a tax.

It is noticeable that the above papers (and others in this area) have tended to use the SWITCH model in combination with *either* HBS or SILC data. The HBS is the only detailed source of expenditure data in Ireland but reservations have been expressed about the quality of its income data (particularly in the lowest decile), whereas SILC is seen as the gold standard for income data but has no information on expenditure. The most recent paper in this general area by Savage (2017)

[6] This paper also takes into account the indirect effect of the carbon taxes across all goods and services.

investigates the imputation of HBS expenditure data into SILC income data. Further developments in this area could lead to more detailed modelling of direct and indirect tax and welfare reforms.

2.3 Other Work

So far our concern has been with work addressing macro concerns and specifically the various macro crises which have arisen, or alternatively looking at the structure of the tax system and detailed distributional analysis of tax and welfare reforms. But there has been plenty of other work in the overall fiscal policy area which does not fit exactly into either of those two categories. One area which has attracted attention at various times over the 50 years of the *ESR* has been a broader view of how fiscal systems operate in general, a topic which might fall under the "political economy" heading. An early example of such work was O'Hagan's analysis of the relative size of the government sector in the first 30 years of the State. He identifies two periods of growth; in the early 1930s with the arrival of Fianna Fáil in government, and again in the late 1940s and early 1950s coinciding with the introduction of the public capital programme. Perhaps curiously the war years saw a reduction in the size of the public sector. This however is explained by a reduction in capital spending owing to shortages of raw materials.

More recent papers in this area have taken a broader, global perspective and in many cases these papers were the plenary addresses delivered at various conferences/meetings. These papers have typically been discursive reviews of the current state of research in a topic with some reference usually made to the Irish experience in the area. Notable examples here include Van der Ploeg (1997); Von Hagen (2002); Poterba (2010) and Besley (2013). Indeed, the Von Hagen paper is by far the most heavily cited of all *ESR* papers, of which more anon.

One noticeable feature of the historic pattern of research in the fiscal area in general has been the gradual shift from macro topics, using macro data, to a greater incidence of micro topics. This has reflected both the availability of data and also the development of statistical techniques suited to the analysis of large cross-sectional datasets. Applied work in fiscal policy in Ireland up until the 1990s typically involved analysis of macro fiscal aggregates often using relatively "simple" time series regressions (as reflected in the social security debate discussed above). One sign of the changing times in terms of macro fiscal policy analysis is the use of Vector Auto Regression (VAR) models in papers such as Benetrix and Lane (2009).

One of the earliest micro based papers in fiscal policy was Nolan (1981) which looked at the impact of the tax and benefit system on the redistribution of household income. Even so, while this is clearly a micro topic, Nolan's analysis was in terms of the impact upon different deciles (which were based upon the underlying HBS data) rather than using the microdata itself. This was also true of Madden (1989) where the distributional impact of indirect tax reform was based upon deciles gleaned from the HBS.

Two other issues are perhaps worth mentioning in passing. First of all is the extent to which articles have focussed on local as opposed to international concerns. As perhaps is understandable given that the articles reviewed here are mostly policy based, the focus has been overwhelmingly local. For the articles under review in this paper, only two carry out applied work using non-Irish data (Kaplanoglou, 2004; and de Castro and Fernández, 2013), although some articles do analyse issues on a EU basis (e.g. Mourre, 2013). We also have the papers based on plenary addresses to a conference and meeting which take an “overview” approach and which tend to pay only passing heed to Irish concerns. But overall, as is understandable and arguably fitting for a local journal, the subject matter for research rarely ventures too far away from home.

One area where some degree of globalisation can be observed is the nationality of authors. A casual inspection of the surnames of authors over time suggests an increasing fraction of non-Irish names, and it is noticeable that many of these authors carry out applied work on the Irish economy. Globalisation is thus exerting an influence but more in terms of those carrying out the analysis rather than the subject matter of the analysis.

Finally, have the papers in this subsection of the *ESR* followed the pattern visible in other journals within economics whereby jointly authored papers have become the norm, as opposed to single authored papers (see Kuld and O’ Hagan, 2017)? The answer is only partly. For the papers covered in this review, the average number of authors in the 1970s was 1.2 climbing to 1.45 in the 1980s. The 1990s saw a dip back to 1.2 but it picked up again in the first decade of the new millennium to 1.4. At time of writing the current decade has seen the average pick up to 1.65 and the process seemed to accelerate in the years since 2015. Overall, for this subsection of papers at least it seems as though the *ESR* is moving with the times but at quite a sedate pace!

III CITATION PATTERNS

As stated in the introduction we do not attempt to carry out a comprehensive bibliometric analysis of citation patterns for the *ESR* articles. Instead we carry out a more informal analysis by looking at the number of times an article is listed as having been cited according to Google Scholar. We stress that we do not view this measure as an indicator of the quality of a paper. Nevertheless, it does give some indication of how influential a paper has been.

On the basis of information gathered in summer 2019, the median number of citations for the articles under review here is four. Ten articles have received no citations at all, although two of these were published in 2018 so it is to be expected that their citations will rise. At the other end of the spectrum one article alone accounts for a staggering 57 per cent of all cites. This is “Fiscal Rules, Fiscal

Institutions and Fiscal Performance" by Jurgen Von Hagen dating from 2002 (Von Hagen, 2002) with almost 700 citations. This paper was the inaugural Edgeworth lecture at the 2002 Irish Economics Association and examined the role of institutions in addressing some of the problems associated with public spending, such as principal-agent problems, accountability and fiscal waste. The combination of what we have termed an "overview" paper in a topical area, delivered by a well-known international name in the field is clearly a winning one in terms of citations. However, it appears that within Google Scholar, citations for this paper are confused with citations for a book by Von Hagen and Poterba with a very similar title, so that the 682 citations listed are almost certainly an exaggeration.

Leaving aside this outlier, the most cited *ESR* paper in our area is "Understanding Taxpayer Behaviour" by Keith Walsh from 2012. Interestingly, this is also predominantly a review style paper, in this case looking at how insights from behavioural economics might contribute to better tax administration. The other highly cited papers are more conventional applied papers, looking at fiscal shocks and also the distributional impact of carbon taxes and VAT. Leaving aside the most recently published papers which have not yet had time to build up citations, there seems to be a clear pattern whereby more recent papers are more highly cited. Excluding the Von Hagen paper, the top five cited papers all date from 2009 or later. Sadly, much of the work from the 1970s and 1980s on areas such as social security payments and the tax structure seems relatively neglected, from the viewpoint of citations at least.

IV CONCLUSION

This paper has given an impressionistic account of developments in the *ESR* in the last 50 years in what we have loosely described as the fiscal policy area. Perhaps the main theme identified is an increasing share of papers in what might be regarded as micro as opposed to macro fiscal policy (mainly reflecting the availability of more and better quality microdata). But that is not to say that micro based papers are taking over the *ESR*. Macro based fiscal policy papers still figured prominently in the last decade and even though overall budgetary parameters are heavily influenced by the EU there is no reason to believe that macro fiscal policy will disappear as a research topic.

Another pattern which we note is a focus on local issues which has not changed too much over time, even if such analysis is also carried out by non-Irish as opposed to Irish researchers. There also seems to be a gradual move towards more multi-authored papers but at a pace which is slower than elsewhere in the economics profession. We also note that even allowing for some uncertainty in citation patterns (as represented by Google Scholar) that more recently published papers and those of an "overview" type tend to do best.

So far we have looked at the past. Like Janus, can we now look to the future and what the next 50 years might bring? It seems almost certain that the share of micro based papers will grow. The bulk of this work so far has used standard, representative datasets such as SILC and the HBS. It is likely that Ireland will go down the path taken by the Nordic countries and there will be a greater use of administrative data. The availability of such data is at the whim of government departments and the CSO but it is hoped that they will not be overly conservative or restrictive in terms of making such data available to scholars. These data will vastly increase sample sizes and also broaden the nature of analysis permitted. For example, it is generally believed that very high earners are under-represented in survey data which can be problematic for income distribution analysis. The availability of administrative tax data would greatly alleviate this problem. Administrative data would also widen the range of policy evaluation studies which could be undertaken. In terms of advances in statistical and econometric analysis it is much more difficult to predict what will happen, but it seems a reasonable bet that machine learning techniques will play an increasing role.

As we have seen, much of the macro policy analysis has been prompted by fiscal crises. While we all certainly hope that the crises of the 1980s and 2008 are not revisited, the likelihood is that the future will not proceed completely smoothly and there will be plenty of substantive issues and challenges to examine! The Stability and Growth pact may act to provide a brake to some of the more volatile swings in the public finances which have been witnessed but unexpected shocks almost certainly will occur in the future.

Overall, it seems fair to say that fiscal policy has been a rich and vibrant area for research in the *ESR* in the first 50 years of its existence. There is every reason to have confidence that this will continue!

APPENDIX:
ESR Studies on Fiscal Policy

Year	*Author*	*Title*
1970	Kennedy, F.	Social Expenditure of Public Authorities and Economic Growth 1947-66
1971	Ryan, L.	Fiscal Policy and Demand Management in Ireland 1960-70
1972	Dowling, Brendan R.	Effect of Income Growth and Changes in Tax Rate on Consumption and Saving Ratios
1972	Lennan, L.K.	Built-in Flexibility of Irish Taxes
1973	Geary, R.C	Are Ireland's Social Security Payments Too Small – Note
1973	Geary, R.C.	Are Ireland's Social Security Payments Too Small – Rejoinder
1973	O'Hagan, J and M. O'Higgins	Are Ireland's Social Security Payments Too Small - Comment
1974	Irvine, I.J.	Fiscal Policy in Irish Economy – Leontief Approach to Some Keynesian Objectives
1974	O'Hagan, J and M. O'Higgins	Social Security Payments – Note
1974	Walsh, B.M.	Income Maintenance Payments in Ireland, 1953-1971 – Cyclical Variations and Long-Term Growth
1975	Norton, D.	Estimation of Short-Run Effects of Fiscal Policy in Ireland, 1960-1970
1975	Smyth, D.J.	Built-in Flexibility of Taxation and Stability When Tax Liabilities Respond with a Time Lag
1976	Bradley, James F.	Built-in Flexibility of Taxation and Stability When Tax Liabilities Respond with a Time Lag. – 1. Comment
1976	Smyth, D.J.	Built-in Flexibility of Taxation and Stability When Tax Liabilities Respond with a Time Lag. – 2. Reply
1978	Norton, Desmond and Rory O'Donnell	Irish Pay Personal Income Tax System
1980	O'Hagan, J.W.	An Analysis of the Relative Size of the Government Sector, Ireland 1926-52
1981	Nolan, B.	Redistribution of Household Income in Ireland by Taxes and Benefits
1986	Fagan, G. and A. Murphy	Employers Social Insurance Contributions and Employment
1986	Hughes, Gerard	Employers Social Insurance Contributions and Employment – Reply
1987	Honohan, P. and I. Irvine,	The Marginal Social Cost of Taxation in Ireland
1988	O'Hagan, John W. and Christopher T. Duffy	The Arts and Section-32 of the 1984 Finance Act

ESR Studies on Fiscal Policy (contd.)

Year	*Author*	*Title*
1989	Barry, Frank	Payroll Taxes: Capital Grants and Irish Unemployment
1989	Barry, Frank G.	Taxation and the Choice of Employment Policy
1989	Madden, David	Indirect Tax Reform in Ireland
1989	O'Hagan, John	Indirect Tax Reform in Ireland: a Comment
1989	Ruane, Frances and Frank Barry	Payroll Taxes, Capital Grants and Irish Unemployment: a Comment
1992	Madden, David	Can we Infer External Effects from a Study of the Irish Indirect Tax System?
1992	Martin, John P.	"Fiscal Adjustment in Ireland in the 1980s": a Comment
1993	Annett, Anthony M.	Elections and Macroeconomic Outcomes in Ireland, 1948-91
1996	Boyle, G. E. and Thomas G. McCarthy	On and Off the Frontier: the Impact of Taxes on Growth
1997	Ploeg, Frederick van der	The Political Economy of a Consensus Society: Experience from Behind the Dykes
2002	Von Hagen, Jurgen	Fiscal Rules, Fiscal Institutions, and Fiscal Performance
2004	Kaplanoglou, Georgia	Household Consumption Patterns, Indirect Tax Structures and Implications for Indirect Tax Harmonisation: a Three Country Perspective
2005	Hunt, Colin	Discretion and Cyclicality in Irish Budgetary Management 1969-2003
2006	Adshead, Maura	New Modes of Governance and the Irish Case: Finding Evidence for Explanations of Social Partnership
2009	Barry, Frank	Politics and Fiscal Policy under Lemass: a Theoretical Appraisal
2009	Benetrix, Agustin S. and Philip R. Lane	The Impact of Fiscal Shocks on the Irish Economy
2009	Galstyan, Vahagn and Philip R. Lane	Fiscal Policy and International Competitiveness: Evidence from Ireland
2009	Verde, Stefano F. and Richard S. J. Tol	The Distributional Impact of a Carbon Tax in Ireland
2010	Callan, Tim, Claire Keane and John R. Walsh	What Role for Property Taxes in Ireland?
2010	Durkan, Joe	Sean Lemass and the Nadir of Protectionism
2010	Poterba, Peter	The Challenge of Tax Reform and Expanding the Tax Base
2011	Leahy, Eimear, Sean Lyons and Richard S. J. Tol	The Distributional Effects of Value Added Tax in Ireland

ESR Studies on Fiscal Policy (contd.)

Year	*Author*	*Title*
2012	Keith Walsh	Understanding Taxpayer Behaviour – New Opportunities for Tax Administration
2013	Brendan O'Connor	The Structure of Ireland's Tax System and Options for Growth Enhancing Reform
2013	Francisco de Castro and Laura Fernández	The Effects of Fiscal Shocks on the Exchange Rate in Spain
2013	Gilles Mourre	Tax Policy Challenges in EU Countries: A Few Lessons from the 2012 Commission Tax Reform Report and the European Semester
2013	Paul K. Gorecki	The Small Public Service Vehicle Market in Ireland: Regulation and the Recession
2013	Timothy Besley	Making and Breaking Tax Systems (Geary Lecture 2012)
2014	George Kopits	Ireland's Fiscal Framework: Options for the Future
2014	Petra Gerlach-Kristen	Testing the Permanent Income Hypothesis for Irish Households, 1994 to 2005
2016	Andrew Hannon, Eimear Leahy and Róisín O'Sullivan	An Analysis of Tax Forecasting Errors in Ireland
2016	Gerard Turley, Stephen McNena	An Analysis of Local Public Finances and the 2014 Local Government Reforms
2017	Michael Savage	Integrated Modelling of the Impact of Direct and Indirect Taxes Using Complementary Datasets
2017	Micheál L. Collins and Gerard Hughes	Supporting Pension Contributions Through the Tax System: Outcomes, Costs and Examining Reform
2017	Yuanyuan Ma	Civic Returns to Education: Voter Turnout in Ireland
2018	David Cronin and Kieran McQuinn	The Cyclicality of Irish Fiscal Policy Ex-Ante and Ex-Post
2018	Dónal Palcic, Eoin Reeves and Anne Stafford	Lifting the Lid: the Private Financing of Motorway PPPs in Ireland
2018	Matthew T. Cole, Ivan Pastine, and Tuvana Pastine	Incumbency Advantage in an Electoral Contest
2018	Shane Whelan and Maeve Hally	An Analysis of Taxation Supports for Private Pension Provision in Ireland

Other works cited:

Kuld, L, and J O'Hagan, 2017. "Rise of multi-authored papers in economics: Demise of the 'lone star', and why?", *Scientometrics* online.