

Eleanor R. Wilking

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Academic Appointments

Cornell Law School	2020 – Present
Associate Professor of Law (2024 – Present)	
Assistant Professor of Law (2020 – 2024)	
<i>Courses: Tax Policy, Federal Income Taxation, Law & Economics Colloquium</i>	
New York University School of Law	2018 – 2020
Acting Assistant Professor of Tax Law	
<i>Courses: Survey of Tax Procedure, Tax Policy, Corporate Tax I</i>	
Northwestern Pritzker School of Law	2017 – 2018
Fellowship in Empirical Legal Studies	
<i>Courses: Tax Policy (w. Sarah Lawsky)</i>	

Education

University of Michigan	
Ph.D., Economics	2018
Dissertation: “Essays in the Economics and Law of Taxation”	
Committee: Joel Slemrod (chair), James R. Hines, Jr., J.J. Prescott, Charles Brown	
Fields: Public Finance, Law and Economics, Labor Economics	
J.D., <i>cum laude</i>	2015
M.A., Economics	2013
Harvard University	
A.B., Economics & History	2009

Research and Teaching Interests

Primary: Federal Income Taxation, Corporate Taxation, Employment Law, Business Associations, Contracts

Secondary: Property, Estates and Trusts, State and Local Taxation, Empirical Methods, Law and Economics

Other Experience

U.S. Department of Treasury	
Economist, IRS Research Affiliate Program	2016 – Present

University of Michigan Law School

Student Attorney, Low Income Taxpayer Clinic	2015 – 2016
Research Assistant, J.J. Prescott	Winter 2015

University of Michigan, Department of Economics

Research Assistant, Joel Slemrod	2013 – 2014
Graduate Student Instructor, Money and Banking	2013 – 2014
Graduate Student Instructor, Intermediate Econometrics	2015 – 2016

Stanford University

Research Analyst, Center for Research on Education Outcomes (CREDO)	2009 – 2011
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Publications

Please note that in the field of Economics, authors are listed alphabetically rather than by contribution.

“Retailer Remittance Matters: Evidence from Voluntary Collection Agreements” (w. Yeliz Kaçamak and Tejaswi Velayudhan). *National Tax Journal*, June 2023, 76(2).

“Independent Contractors in Law and in Fact: Evidence from U.S. Tax Returns,” *Northwestern University Law Review*, November 2022, 117(3).

- Selected for Harvard-Stanford-Yale Junior Faculty Forum
- Reviewed in *Jotwell* (Jan. 10, 2023)

“Using a Natural Experiment in the Taxicab Industry to Analyze the Effects of Third-Party Income Reporting” (w. Bibek Adhikari, James Alm, Brett Collins, and Michael Sebastiani). *Journal of Economic Behavior and Organization*, December 2021, 193: 312–333.

“Expert and Public Attitudes Towards Tax Policy: 2013, 1994, and 1934” (w. Diane Lim and Joel Slemrod). *National Tax Journal*, December 2013, 66(4): 775–806.

Working Papers

“Taxation Through Negotiation” [Paper available upon request]

Abstract: Governments can extend their tax enforcement capacity by deputizing firms involved in taxable transactions to collect tax, provide information, or both. While such assistance is typically legally mandated, firms occasionally agree to help voluntarily, usually in exchange for administrative concessions or to forestall unwelcome regulation. The most recent prominent example is Amazon’s pre-Wayfair agreements with state tax authorities to collect sales tax. Voluntary compliance is a potentially promising model for taxing transactions on other digital platforms, given initial legal uncertainty about their obligations, their unique business structures, and their political clout.

But do such agreements succeed in increasing tax revenue? And under what circumstances should governments make the necessary compromises to implement them? I study both questions in the context of Airbnb’s Voluntary Collection Agreements (VCAs): bilateral contracts between Airbnb and nearly 200 U.S. cities obligating the platform to collect and remit hotel taxes on behalf of its proprietors. Using difference-in-differences and exploiting variation in implementation timing, I analyze data obtained by FOIA from municipal tax authorities. I

estimate significant positive revenue effects of 12–15% after VCAs are signed, corresponding to approximately 85% of all potential monthly tax revenue generated by Airbnb’s transactions. Yet despite this efficacy, I document many instances in which signatory cities struggle to enforce non-tax regulations without access to individual identifying information—data they agreed not to pursue as a condition of the VCA.

Extrapolating from this case, I analyze the promise—and the peril—of using VCAs in other platform-dominated markets. While VCAs will likely remain the only realistic path to tax revenue collection in some medium-term contexts, governments should recognize that aggregate remittance (collection without information) can hamper enforcement of non-tax regulations and may undermine revenue collection in the long run. I conclude by suggesting strategies for governments to leverage better terms when negotiating VCAs.

“Pricing Frictions, Tax Incidence and Welfare: Evidence and Theory” (w. Yeliz Kaçamak and Yu-Chun Elisa Cheng)

Abstract: This paper explores how optimization frictions in supplier price-setting affect tax incidence. We use a natural experiment from the staggered adoption of Voluntary Collection Agreements (VCAs) by a major rental platform, which created an effective tax increase for hosts. On average, the tax-inclusive price paid by consumers rose by roughly 5.4 percent, implying that hosts absorbed about half of the statutory tax by cutting their listed prices. However, this average effect masks significant heterogeneity. Pass-through is lowest for sophisticated hosts—defined as those whose price movements before the policy closely follow local hotels—who pass through only about a quarter of the tax, while high-friction hosts pass through roughly two-thirds. We develop a model with heterogeneous price-setting frictions that shows how unsophisticated hosts “anchor” the market price to the previous equilibrium, thus shifting the tax burden to consumers. Counter-intuitively, this mechanism can lead to higher post-tax profits for all firms compared to a market without frictions.

“Independent Contractors in the U.S.: New Trends from 15 years of Administrative Tax Data” (w. Katherine Lim, Alicia Miller, and Max Risch). *U.S. Treasury Working Paper*.

Abstract: There is growing interest among policy makers and researchers in measuring the prevalence of independent contractors (ICs), partially due to concern that these workers do not enjoy the benefits provided to employees. However, identifying IC income is difficult because most existing datasets do not track it. We make two contributions to understanding changing patterns of IC income receipt. First, we translate the legal concept of an IC relationship into one that can be used to identify these relationships in tax data. Second, we use those data to establish several new empirical facts about individuals who receive IC income and the firms that contract with them. We find that the share of workers with IC income has grown by 1.5 percentage points, or 22 percent, since 2001, pre-dating the rise of the gig economy and in line with previous estimates of IC growth. Independent contractor income receipt and its growth are not evenly distributed across workers. The largest share of workers with IC income are those in the top quartile of earnings who primarily receive wage income. But the fastest growing group are those in the bottom quartile of earnings who primarily receive IC income. Women saw more growth in IC income receipt than men, and smaller firms saw more growth in IC labor usage than larger firms. Together, these trends suggest that the long-run growth in IC labor in the U.S. cannot solely be attributed to individuals seeking supplemental income, or to the rise of a few online platform firms, but may represent a structural shift in the labor market, particularly for women.

Works in Progress

“How Does the Public Learn about Tax Enforcement? Tax Preparer Firms and Other Networks” (w. Brian Galle, Peter Henderson, and Yeliz Kaçamak)

“What is the Impact of Federal Income Tax Withholding on Poor Taxpayers? Evidence from U.S. Tax Data” (w. Ari Glogower & Jacob Goldin)

Selected Academic Presentations

University of Texas School of Law-Austin; University of Chicago Law School; University of Pennsylvania Carey Law School. 2026

Michigan Tax Invitational (discussant); University of Virginia Law and Economics Colloquium; George Mason Antonin Scalia School of Law Economics Workshop; Yale Law School Law and Economics Colloquium; National Tax Association Annual Meeting; Cornell Faculty Winter Retreat. 2025

National Tax Association Conference at Detroit; Conference of Empirical Legal Studies at Emory; Northwestern Pritzker School of Law Economics & Law Workshop; University of Virginia Tax Round Table; Clarke East Asian Center Past, Present, and Future of Law & Economics in Asia Conference (moderator, discussant); University of California at Berkeley Law & Economics Colloquium; International Institute of Public Finance Annual Conference (Prague); CeMENT (American Economic Association Mentoring Conference); University of Utah Tax Invitational; Junior Tax Annual Conference; Harvard-Yale-Stanford Junior Faculty Forum; American Law and Economics Association at Michigan; Columbia Law Tax Roundtable; Clarke East Asian Center Lay Participation Roundtable (moderator, discussant); Northwestern University Pritzker School of Law Tax Policy Workshop; Duke Colloquium on Empirics and the Law; Cornell Faculty Winter Retreat. 2024

University of Minnesota Law Faculty Seminar; Michigan Tax Invitational; American Law and Economics Association Annual Meeting (Boston); Junior Tax Annual Conference; Conference on Empirical Legal Studies (Chicago); National Tax Association Annual Conference (Denver); Cornell Empirical Legal Studies in the Sinophone Region Conference (moderator and discussant). 2023

Boston College Law School Junior Faculty Roundtable; The University of Utah S.J. Quinney College of Law Tax Invitational; Junior Tax Annual Conference at University of Illinois Urbana-Champaign; Junior Tax Annual Conference; Harvard University/Yale University/Stanford University Junior Faculty Forum; Annual Law & Economics Association Meeting; U.S. Treasury Office of Tax Analysis Annual Research Conference; Conference of Empirical Legal Studies at University of Virginia; Colloquium on Scholarship in Employment and Labor Law (Nashville); Columbia Law School Law & Economics Colloquium; National Tax Association Annual Meeting; Boston College Tax Colloquium. 2022

Duke University School of Law Tax Policy Seminar; Southeastern Association of Law Schools Annual Conference; Indiana University Bloomington Maurer School of Law Tax Colloquium; University of Southern California Gould School of Law Faculty Workshop; Junior Tax Annual Conference; National Tax Association (discussant); Cornell Dean’s Advisory Board Annual Meeting; University of Michigan Tax Invitational (discussant); University of Florida Tax Colloquium; Cornell Center for Social Sciences Junior Fellows’ Workshop. 2021

Northeastern University School of Law; The University of Chicago Law School; Northwestern Pritzker School of Law; Stanford University Workshop on Tax Policy and Public Finance; Washington University in St. Louis School of Law, Law and Economics Workshop; Annual Law and Economics Association, Chicago; Virtual 95th Annual Conference—Western Economic Association International; Florida-Michigan-Virginia Law and Economics Virtual Series; University of Michigan Law School, Law and Economics Workshop (virtual).	2020
University of California Los Angeles Colloquium on Tax Policy and Public Finance; Georgetown Tax Law and Public Finance Workshop; University of Texas Law and Economics Seminar; Fordham University School of Law; American University Washington College of Law; Michigan State University College of Law; Sturm College of Law of University of Denver; Wayne State University Law School; Antonin Scalia Law School at George Mason University; Vanderbilt Law School; Duke University School of Law; University of Houston Law Center; University of Florida Levin College of Law; University of Wisconsin Law School; Harvard Law School; Conference on Empirical Legal Studies, Claremont McKenna College; University of California, Davis School of Law; University of California, Berkeley Law; National Tax Association Annual Conference, Tampa; Cornell Law School.	2019
Annual Law and Economics Association, Boston University; Conference on Empirical Legal Studies, University of Michigan; National Tax Association Annual Conference, New Orleans.	2018
Annual Law and Economics Association, Yale University; International Institute of Public Finance Annual Congress, Tokyo; National Tax Association Annual Conference, Philadelphia.	2017
Michigan Tax Invitational; Conference on Business Taxation, Oxford University; National Tax Association Annual Conference in Baltimore; Midwestern Law and Economics Association Conference, Marquette University; Conference on Empirical Legal Studies, Duke University.	2016

Fellowships, Grants, and Awards

Cornell Center for Social Sciences Junior Faculty Fellowship (\$10,000)	2022
President’s Council of Cornell Women Award (\$8,730)	2022
Russell Sage Foundation , “Future of Work” (\$149,000)	2021
Michigan Economics Department Service Award	2018
Rackham Dissertation Award (\$5,000)	2016
NSF Graduate Research Fellowship (\$129,000)	2012 – 2017
Rackham Merit Fellowship (5 years tuition and stipend)	2012 – 2017

Professional Service

Journal of Empirical Legal Studies

United States Editorial Advisory Board 2020 – Present

American Law & Economics Association

Area Organizer for Labor & Employment 2024

Tax Law Review

Assistant Editor

2018 – 2020

Graduate Economics Society, University of Michigan

Co-President

2016 – 2018

Referee: *American Economic Journal: Economic Policy*; *Yale Law Journal*; *National Tax Journal*; *American Law & Economics Review*.