

Research Statement

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I am a political economist whose research spans public finance, economic history, and growth. My work examines how states build capacity (particularly fiscal capacity), how citizens respond to state building efforts, and how structural and demographic changes shape long-run economic development. I am guided by the view that understanding the core determinants of state action and long-term development processes is crucial for designing welfare-enhancing policies.

For this purpose, I employ applied methods, notably spatial econometrics, to rigorously establish causal inference. I place strong emphasis on collecting novel micro-level data from original sources (including administrative archives and historical maps, large-scale genealogical datasets, consumer surveys, expert elicitation) using frontier tools such as document recognition or language models. In addition, I develop formal models, especially dynamic models based on overlapping generations, to analyze growth and demographic dynamics.

I Building State Capacity: Limits and Consequences

State capacity—the ability of governments to mobilize resources, enforce laws, and implement policies—is central to economic development. While scholarship has extensively explored operational aspects of state-building such as fiscal institutions, organizational structures, and public goods provision, critical dimensions remain underexplored. How does citizen resistance shape state-building trajectories? How do states overcome these constraints? My research addresses these questions by examining the historical development of fiscal capacity and its consequences up to the present day.

I.1 Advanced research

Tax resistance Increasing tax revenue may come at the cost of reduced support for the state. However, there is little quantitative evidence documenting this crucial tradeoff. In my **job market paper**, (*"The Political Costs of Taxation"*, joint with Eva Davoine and Igor Kolesnikov), I examine the political costs of taxation in early modern France, focusing on efforts to enforce the salt tax whose rate varied dramatically across regions. Using a spatial difference-in-discontinuities design, we compare municipalities just inside the high-tax region with those just outside, before and after a major reform aimed at curbing illicit salt smuggling. Our findings reveal that tax enforcement led to a twenty-fold increase in conflicts between taxpayers and the state in municipalities within the high-tax region. This effect persists until the French Revolution, supporting the view that enforcing the salt tax incurred significant political costs. We also document that the likelihood of conflict increases with tax differences between neighboring regions, which allows us to simulate counterfactual tax revenues in the absence of conflict. Building on a simple formal framework, we then quantify the political costs, deriving both an upper bound on the costs of increased tax enforcement and the elasticity of political costs with respect to conflict.

Tax evasion Understanding political resistance raises a natural follow-up question: how much revenue did the state actually lose to evasion? Owing to the spatial constraints on smuggling, the French salt tax provides a unique setting to precisely measure tax evasion and assess its consequences for the state. In *"Extraction or Evasion? The Limits of Coercive State-Building"* (with Eva Davoine and Victor Gay), we investigate compliance

with the salt tax using an original dataset of salt sales and prices. Exploiting spatial variation in exposure to smuggling opportunities, we estimate counterfactual salt sales under full compliance and quantify the fiscal consequences of evasion. Our results show that half of salt sales were evaded in the most affected districts. To validate our approach, we study a reform that relaxed enforcement in districts previously unaffected by smuggling and confirm that our estimates capture genuine differences in compliance rather than spurious variation. Lastly, we find no relationship between salt tax evasion and income tax revenues or public goods provision, and no evidence that the state strategically adjusted tax rates in response to evasion, leaving enforcement as the sole anti-fraud instrument.

The two previous papers rely extensively on "*A Historical Geographic Information System of the Grandes Gabelles*" (joint with Eva Davoine, Victor Gay, and Igor Kolesnikov), in which we reconstruct tax district borders at the parish level and match them to modern municipalities, enabling detailed spatial regressions.

1.2 Ongoing and future research

Taxation, specialization and preferences The consequences of fiscal institutions extend beyond immediate revenue collection or political conflict; they can shape economic structures and cultural traits over the very long run. In "*Taxation, Specialization, and the Formation of Preferences*" (with Eva Davoine and Étienne Le Rossignol), we investigate how the historical French salt tax created enduring patterns of economic specialization and consumer preferences. Because salt was essential for preserving meat, fish, and dairy products, regional variation in salt prices generated persistent differences in production patterns. Tax-exempt areas specialized in dairy and livestock production, relying on salt-intensive preservation methods for trade, whereas taxed regions shifted toward cereals and wine. Over time, these production structures became culturally entrenched, persisting long after the tax's repeal through path dependence mechanisms. We employ a repeated regression discontinuity design along historical tax boundaries, using agricultural surveys and modern consumer panel data to trace these effects up to the present day. Our findings contribute to debates on institutional and cultural persistence by showing how fiscal institutions can create enduring mismatches between economically optimal practices and observed behaviors.

Military capacity My research on fiscal capacity extends to a broader agenda examining how states mobilize resources beyond taxation, with military mobilization representing a central yet less studied form of extraction. Is there substitution or complementarity between fiscal revenue and military mobilization? This question becomes especially critical when military competition requires conscription and, consequently, the consent of the population—as illustrated by Ukraine's ongoing efforts. To document the determinants of military success, I develop a world-scale database of conflicts using multilingual Wikipedia sources and large language models to measure mobilization capacity, military capital, and destructive capacity across millennia (joint with Kpèdido Godonou). We will use this data to study capital-labor substitution in military technology and its relation to fiscal state building. In a related project (with Killian Barrère, Cédric Chambru, and Alexis Litvine), we use automated extraction of millions of soldier-level records in historical France to test the hypothesis that efforts to build fiscal capacity through coercion—by suppressing rebellions and reducing local combat skills—may have undermined the state's ability to mobilize military manpower from the same regions.

2 Constraints Shaping Long-Run Development

Beyond the mechanisms of state-building, my research examines fundamental drivers of long-run development and economic growth, with particular attention to demographic dynamics, structural transformation, and the role of institutions.

2.1 Advanced research

Fertility transition and structural change Amid the current fertility decline with profound implications for future growth, the impact of differences across groups in demographic behavior remains largely understudied. In *"The Race Between Lewis and Malthus,"* I examine how fertility transitions affect structural change, with a focus on heterogeneity in demographic behavior. Spatial and sectoral disparities in fertility and mortality decline can sustain rural labor supply, impeding the reallocation of workers from traditional and informal activities toward more productive sectors and slowing aggregate structural transformation. I document this pattern across multiple developing contexts, both historical and contemporary. To explore the underlying mechanisms, I develop a two-sector overlapping generations model that combines Malthusian and Lewisian dynamics, featuring endogenous fertility decisions and labor mobility between sectors. I estimate this model using a novel subdistrict-year-level demographic dataset from colonial India, which provides unprecedented spatial and temporal resolution for studying rural-urban differences in mortality and fertility in a low-income setting. Finally, I run simulations to assess the impact of counterfactual policies on India's long-run development path, finding that policies reducing rural-urban fertility gaps could have substantially accelerated structural transformation.

2.2 Ongoing and future research

Demographic change and institutions Demographic transitions are key to the growth process, but they are seldom studied in relation to concurrent state-building efforts. In particular, states have implemented nation-building policies aimed at consolidating authority and transforming subject populations into citizens. Building on a growing literature examining how institutions shape culture and values, this raises an important question: how did state policies foster cultural fertility norms with lasting consequences for development? To answer this question, I will examine how military conscription contributed to the diffusion of the fertility transition by leveraging the mixing of conscripts from regions with differing fertility levels as a natural experiment—connecting my work on military mobilization with demographic issues. I will rely on an novel, foundational database containing records for over 150 million individuals across multiple centuries and countries developed in *"Genealogies"* (joint with Nicola Barban, Thomas Baudin, Guillaume Blanc, Matthew Curtis, Paula Gobbi, Simone Moriconi, and Robert Stelter). Using census linkage techniques, we systematically assess potential biases in genealogical data and implement strategies to address them, and provide a comprehensive reassessment of demographic transitions and cultural change across diverse contexts.

Ecological determinants of institutions and politics Institutions are shaped by geographical and ecological constraints. Geological features determine how water is accessed, shaping human settlement patterns. Low-permeability soils, typical of granitic terrains, produce dispersed water sources and thus dispersed settlements; high-permeability soils, characteristic of limestone areas, concentrate water access and favor concentrated settlements. These patterns influence the demand for and supply of hierarchy: dispersed settlements, facing greater exposure to expropriation risks and weaker coordination, generate demand for protective elites, whereas concentrated settlements facilitate the rise of extractive elites against which communities can collectively organize. Over time, these contrasting institutional equilibria give rise to persistent differences in political preferences. In *"Grounded Ideologies: Soil Permeability, Human Settlement, and Political Preferences"* (joint with Étienne Le Rossignol), we test this mechanism in western France using a regression discontinuity design that exploits soil-type variation and two centuries of electoral data. To trace the cultural transmission of these divisions, we analyze folklore and oral traditions reflecting narratives of authority, community, and hierarchy. Then, we plan to extend the analysis globally. We will notably leverage new data from *"Global Human Development: Evidence from Expert Elicitation"* (joint with Jean-Pascal Bassino), a project using systematic expert surveys to construct estimates of historical development indicators where conventional data are absent or unreliable.