Consultant to produce a diagnostic examining how current tax structures interact with AI adoption and identifying which tax-policy responses are robust across scenarios versus warranted only under specific conditions.

Post of Duty:

The IDB Group is a community of diverse, versatile, and passionate people who come together on a journey to improve lives in Latin America and the Caribbean. Our people find purpose and do what they love in an inclusive, collaborative, agile, and rewarding environment.

About this position

We are seeking a senior consultant to diagnose how current tax structures in Latin America and the Caribbean interact with the adoption of artificial intelligence (AI). The consultant will assess whether prevailing tax structures create a wedge that accelerates automation, how AI-driven shifts from labor to capital income and from formal to informal employment may erode existing tax bases, and which tax-policy responses are robust across a range of AI-impact scenarios versus those warranted only under specific conditions.

You will work in the Fiscal Management Division (IFD/FMM), part of the Institutions for Development Sector. This team is responsible for supporting improvements in fiscal policy and management throughout the region, at both national and subnational levels.

The Fiscal Management Division of the Inter-American Development Bank (IDB) works actively to help countries address their fiscal challenges, including tax evasion, informality, and administrative inefficiencies that continue to limit governments' ability to mobilize resources effectively and ensure tax compliance.

Tax systems in the region rest on three bases — formal employment, corporate profits, and formal consumption — that are precisely the ones AI most directly affects, while the region's policy leverage is concentrated in the tax-and-transfer system. No region-calibrated analysis yet exists of how AI will affect these tax bases or of which policy responses hold up under uncertainty. This consultancy builds that evidence base, giving fiscal authorities a grounded reading of the risks to revenue, equity, and efficiency and of the responses that are defensible across scenarios.

What you'll do:

- Review the relevant literature and analytical frameworks on AI, automation, and tax bases, and adapt them to the region's tax structures.
- Characterize how the region's main tax bases are exposed to AI-driven shifts from labor to capital and from formal to informal activity.
- Assess the extent to which the current treatment of labor versus capital creates a fiscal wedge that accelerates automation.
- Estimate the implications for revenue, equity, and efficiency across a defined set of AI-impact scenarios.
- Classify candidate tax-policy responses by their robustness — those that hold across scenarios versus those warranted only under specific conditions.
- Engage tax authorities and fiscal-policy stakeholders to ground the scenarios and findings in regional realities.

Deliverables and Payments Timeline:

Deliverable & Description	Percentage	Planned Date
Deliverable 1: Work plan — detailed work plan, methodology, scenario definitions, and timeline.	20%	TBD
Deliverable 2: Preliminary analysis — characterization of tax-base exposure and the wedge, with the data and assumptions underpinning the scenarios.	20%	TBD
Deliverable 3: Mid report — full draft diagnostic covering base-erosion channels and the robustness classification of policy responses.	30%	TBD
Deliverable 4: Final draft — final diagnostic incorporating feedback, with results presented for a policy audience.	30%	TBD

What you'll need

- **Education:** Master's degree in economics, public finance, or a related field; PhD preferred.
- **Experience:** A minimum of 15 years of relevant experience in tax policy and public economics, with a demonstrated research and publication track record; familiarity with the region's tax systems.
- **Technical Skills:** Quantitative analysis and policy modeling; Stata, R, or Python; experience with tax microsimulation or distributional analysis desirable.
- **Languages:** English (required). Spanish or Portuguese (desirable).

Key skills:

- Learn continuously.
- Collaborate and share knowledge.
- Focus on clients.
- Communicate and influence.
- Innovate and try new things.

Requirements:

- Citizenship: You are a citizen of one of our 48-member countries.
- Consanguinity: You have no family members (up to the fourth degree of consanguinity and second degree of affinity, including spouse) working at the IDB, IDB Invest, or IDB Lab.

Type of contract and duration:

- Type of contract: Products and External Services Consultant (PEC), Lump Sum
- Length of contract: 24 months
- Work Location:

Our culture

At the IDB Group we work so everyone brings their best and authentic selves to work, willing to try new approaches without fear, and where they are accountable and rewarded for their actions.

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Consultant to produce a diagnostic identifying tax-policy and incentive measures that steer AI adoption toward complementarity with labor rather than displacement.

Post of Duty:

The IDB Group is a community of diverse, versatile, and passionate people who come together on a journey to improve lives in Latin America and the Caribbean. Our people find purpose and do what they love in an inclusive, collaborative, agile, and rewarding environment.

About this position

We are seeking a senior consultant to identify tax-policy and incentive measures that steer the adoption of artificial intelligence (AI) toward complementarity with labor rather than displacement. The consultant will examine how the current tax treatment of labor and capital shapes firms' automation choices and identify measures that support a less disruptive transition.

You will work in the Fiscal Management Division (IFD/FMM), part of the Institutions for Development Sector. This team is responsible for supporting improvements in fiscal policy and management throughout the region, at both national and subnational levels.

The Fiscal Management Division of the Inter-American Development Bank (IDB) works actively to help countries address their fiscal challenges, including tax evasion, informality, and administrative inefficiencies that continue to limit governments' ability to mobilize resources effectively and ensure tax compliance.

AI can shift income from labor to capital and push workers toward informality, with direct consequences for the region's revenue, equity, and efficiency. Tax codes can inadvertently tilt firms' choices toward replacing rather than augmenting workers; identifying measures that correct this tilt is central to a transition that protects both employment and the tax base. This consultancy provides the analytical basis for incentive design that steers AI adoption toward labor-complementary uses.

What you'll do:

- Review the literature and international experience on tax incentives, the treatment of capital versus labor, and their effect on technology-adoption choices.
- Map the region's relevant incentive and deduction structures bearing on the relative cost of capital and labor.
- Audit the payroll-tax versus capital-deduction wedge and how it shapes incentives to automate.
- Identify measures that steer AI adoption toward complementarity with labor, and assess their fiscal cost and feasibility.
- Assess the distributional and revenue implications of the candidate measures.
- Engage tax authorities and fiscal-policy stakeholders to test the measures against regional constraints.

Deliverables and Payments Timeline:

Deliverable & Description	Percentage	Planned Date

Deliverable 1: Work plan — detailed work plan, methodology, and timeline.	20%	TBD
Deliverable 2: Preliminary analysis — mapping of incentive structures and the payroll-tax/capital-deduction wedge.	20%	TBD
Deliverable 3: Mid report — full draft diagnostic of candidate measures with fiscal-cost and feasibility assessment.	30%	TBD
Deliverable 4: Final draft — final diagnostic incorporating feedback, presented for a policy audience.	30%	TBD

What you'll need

- **Education:** Master's degree in economics, public finance, or a related field; PhD preferred.
- **Experience:** A minimum of 15 years of relevant experience in tax policy, tax incentives, or public economics, with a demonstrated research and publication track record.
- **Technical Skills:** Quantitative analysis and policy modeling; Stata, R, or Python; experience with fiscal-cost or incentive analysis desirable.
- **Languages:** English (required). Spanish or Portuguese (desirable).

Key skills:

- Learn continuously.
- Collaborate and share knowledge.
- Focus on clients.
- Communicate and influence.
- Innovate and try new things.

Requirements:

- Citizenship: You are a citizen of one of our 48-member countries.
- Consanguinity: You have no family members (up to the fourth degree of consanguinity and second degree of affinity, including spouse) working at the IDB, IDB Invest, or IDB Lab.

Type of contract and duration:

- Type of contract: Products and External Services Consultant (PEC), Lump Sum
- Length of contract: 24 months
- Work Location:

Our culture

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Consultant to produce a diagnostic assessing the opportunities and risks of AI adoption in tax administration, including effects on compliance, tax morale, and legal frameworks.

Post of Duty:

The IDB Group is a community of diverse, versatile, and passionate people who come together on a journey to improve lives in Latin America and the Caribbean. Our people find purpose and do what they love in an inclusive, collaborative, agile, and rewarding environment.

About this position

We are seeking a senior consultant to assess the opportunities and risks of adopting artificial intelligence (AI) in tax administration in Latin America and the Caribbean. The consultant will examine the effects on compliance, tax morale, and the legal frameworks within which tax administrations operate, and identify the governance safeguards and institutional capacities responsible deployment requires.

You will work in the Fiscal Management Division (IFD/FMM), part of the Institutions for Development Sector. This team is responsible for supporting improvements in fiscal policy and management throughout the region, at both national and subnational levels.

The Fiscal Management Division of the Inter-American Development Bank (IDB) works actively to help countries address their fiscal challenges, including tax evasion, informality, and administrative inefficiencies that continue to limit governments' ability to mobilize resources effectively and ensure tax compliance.

Tax administrations in the region enter the AI transition with significant readiness gaps — limited online service coverage, uneven digital maturity, and scarce digital talent. The benefits of AI in administration are not automatic: poorly designed deployment carries risks to reproducibility, tax morale, and legal frameworks built for human decision-makers. This consultancy assesses where AI can strengthen administration and under what safeguards, giving authorities a realistic basis for adoption.

What you'll do:

- Review international experience with AI in tax administration and the conditions under which it has delivered gains.
- Assess the region's readiness for AI adoption in tax administration, including data, capacity, and institutional autonomy.
- Identify high-value use cases (for example, audit selection and taxpayer services) and their prerequisites.
- Assess the risks — to reproducibility, tax morale, fairness, and existing legal frameworks — and how they materialize.
- Identify the governance safeguards, legal adjustments, and institutional capacities required for responsible deployment.
- Engage tax authorities to ground the assessment in operational realities.

Deliverables and Payments Timeline:

Deliverable & Description	Percentage	Planned Date

Deliverable 1: Work plan — detailed work plan, methodology, and timeline.	20%	TBD
Deliverable 2: Preliminary analysis — readiness assessment and an initial map of use cases and risks.	20%	TBD
Deliverable 3: Mid report — full draft diagnostic of opportunities, risks, and required safeguards.	30%	TBD
Deliverable 4: Final draft — final diagnostic incorporating feedback, presented for a policy audience.	30%	TBD

What you'll need

- **Education:** Master's degree in economics, public administration, public policy, or a related field; PhD preferred.
- **Experience:** A minimum of 15 years of relevant experience in tax administration, digital government, or public-sector institutional reform, with a demonstrated research and publication track record.
- **Technical Skills:** Familiarity with data-driven tools in tax administration; understanding of data governance and the legal dimensions of automated decision-making.
- **Languages:** English (required). Spanish or Portuguese (desirable).

Key skills:

- Learn continuously.
- Collaborate and share knowledge.
- Focus on clients.
- Communicate and influence.
- Innovate and try new things.

Requirements:

- Citizenship: You are a citizen of one of our 48-member countries.
- Consanguinity: You have no family members (up to the fourth degree of consanguinity and second degree of affinity, including spouse) working at the IDB, IDB Invest, or IDB Lab.

Type of contract and duration:

- Type of contract: Products and External Services Consultant (PEC), Lump Sum
- Length of contract: 24 months
- Work Location:

Our culture

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Consultant to prepare a technical note synthesizing the findings and policy recommendations on the tax-structure/AI interaction and on responses robust across AI scenarios.

Post of Duty:

The IDB Group is a community of diverse, versatile, and passionate people who come together on a journey to improve lives in Latin America and the Caribbean. Our people find purpose and do what they love in an inclusive, collaborative, agile, and rewarding environment.

About this position

We are seeking a consultant to translate a completed diagnostic of how tax structures interact with the adoption of artificial intelligence (AI) into a technical note with actionable policy recommendations, focused on responses that are robust across a range of AI-impact scenarios.

You will work in the Fiscal Management Division (IFD/FMM), part of the Institutions for Development Sector. This team is responsible for supporting improvements in fiscal policy and management throughout the region, at both national and subnational levels.

The Fiscal Management Division of the Inter-American Development Bank (IDB) works actively to help countries address their fiscal challenges, including tax evasion, informality, and administrative inefficiencies that continue to limit governments' ability to mobilize resources effectively and ensure tax compliance.

A diagnostic is only useful to fiscal authorities once its findings are distilled into clear, actionable options. This consultancy produces a policy-facing technical note that converts the diagnostic evidence into recommendations authorities in the region can draw on in planning and reform discussions, with emphasis on responses that hold across scenarios rather than ones tied to a single forecast.

What you'll do:

- Review the completed diagnostic of the tax-structure/AI interaction and its scenario analysis as the starting point.
- Distill the diagnostic's findings into a set of policy options and recommendations.
- Prioritize recommendations by robustness across scenarios and by feasibility in regional contexts.
- Draft a concise, policy-facing technical note tailored to fiscal authorities and policymakers.
- Incorporate feedback from tax authorities and fiscal-policy stakeholders.

Deliverables and Payments Timeline:

Deliverable & Description	Percentage	Planned Date
Deliverable 1: Work plan — work plan, outline of the note, and timeline.	20%	TBD
Deliverable 2: Preliminary synthesis — structured synthesis of the diagnostic findings into candidate recommendations.	20%	TBD

Deliverable 3: Draft note — full draft technical note with prioritized recommendations.	30%	TBD
Deliverable 4: Final note — final technical note incorporating feedback, ready for dissemination.	30%	TBD

What you'll need

- **Education:** Master's degree in economics, public finance, public policy, or a related field.
- **Experience:** A minimum of 10 years of relevant experience in tax policy and in communicating policy analysis to public-sector audiences.
- **Languages:** English (required). Spanish or Portuguese (desirable).

Key skills:

- Learn continuously.
- Collaborate and share knowledge.
- Focus on clients.
- Communicate and influence.
- Innovate and try new things.

Requirements:

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Type of contract and duration:

- Type of contract: Products and External Services Consultant (PEC), Lump Sum
- Length of contract: 12 months
- Work Location:

Our culture

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Consultant to prepare a technical note synthesizing the findings and policy recommendations on steering AI adoption toward labor complementarity.

Post of Duty:

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About this position

We are seeking a consultant to translate a completed diagnostic of tax-policy and incentive measures that steer the adoption of artificial intelligence (AI) toward complementarity with labor into a technical note with actionable policy recommendations.

You will work in the Fiscal Management Division (IFD/FMM), part of the Institutions for Development Sector. This team is responsible for supporting improvements in fiscal policy and management throughout the region, at both national and subnational levels.

The Fiscal Management Division of the Inter-American Development Bank (IDB) works actively to help countries address their fiscal challenges, including tax evasion, informality, and administrative inefficiencies that continue to limit governments' ability to mobilize resources effectively and ensure tax compliance.

The diagnostic's analysis of incentive measures becomes useful to authorities only when distilled into clear options. This consultancy produces a policy-facing technical note converting that evidence into recommendations on incentive and tax-policy measures that steer AI adoption toward labor-complementary uses, supporting a less disruptive transition.

What you'll do:

- Review the completed diagnostic of incentive measures and the payroll-tax/capital-deduction wedge as the starting point.
- Distill the findings into a set of incentive and tax-policy recommendations.
- Prioritize recommendations by fiscal cost, feasibility, and effectiveness in regional contexts.
- Draft a concise, policy-facing technical note tailored to fiscal authorities and policymakers.
- Incorporate feedback from tax authorities and fiscal-policy stakeholders.

Deliverables and Payments Timeline:

Deliverable & Description	Percentage	Planned Date
Deliverable 1: Work plan — work plan, outline of the note, and timeline.	20%	TBD
Deliverable 2: Preliminary synthesis — structured synthesis of the diagnostic findings into candidate recommendations.	20%	TBD
Deliverable 3: Draft note — full draft technical note with prioritized recommendations.	30%	TBD

Deliverable 4: Final note — final technical note incorporating feedback, ready for dissemination.	30%	TBD

<u>What you'll need</u>

- **Education:** Master's degree in economics, public finance, public policy, or a related field.
- **Experience:** A minimum of 10 years of relevant experience in tax policy or tax incentives and in communicating policy analysis to public-sector audiences.
- **Languages:** English (required). Spanish or Portuguese (desirable).

<u>Key skills:</u>

- Learn continuously.
- Collaborate and share knowledge.
- Focus on clients.
- Communicate and influence.
- Innovate and try new things.

<u>Requirements:</u>

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<u>Type of contract and duration:</u>

- Type of contract: Products and External Services Consultant (PEC), Lump Sum
- Length of contract: 24 months
- Work Location:

<u>Our culture</u>

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Consultant to prepare a technical note synthesizing the findings and policy recommendations on AI adoption in tax administration.

Post of Duty:

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About this position

We are seeking a consultant to translate a completed diagnostic of the opportunities and risks of adopting artificial intelligence (AI) in tax administration into a technical note with actionable policy recommendations, including the governance safeguards responsible deployment requires.

You will work in the Fiscal Management Division (IFD/FMM), part of the Institutions for Development Sector. This team is responsible for supporting improvements in fiscal policy and management throughout the region, at both national and subnational levels.

The Fiscal Management Division of the Inter-American Development Bank (IDB) works actively to help countries address their fiscal challenges, including tax evasion, informality, and administrative inefficiencies that continue to limit governments' ability to mobilize resources effectively and ensure tax compliance.

The diagnostic's assessment of opportunities, risks, and safeguards becomes actionable for tax administrations only once distilled into clear recommendations. This consultancy produces a policy-facing technical note converting that evidence into guidance on where and how to adopt AI in administration and on the safeguards, legal adjustments, and capacities required.

What you'll do:

- Review the completed diagnostic of AI in tax administration as the starting point.
- Distill the findings into recommendations on use cases, sequencing, and prerequisites.
- Set out the governance safeguards, legal adjustments, and capacities each recommendation requires.
- Prioritize recommendations by feasibility and readiness in regional contexts.
- Draft a concise, policy-facing technical note and incorporate feedback from tax authorities.

Deliverables and Payments Timeline:

Deliverable & Description	Percentage	Planned Date
Deliverable 1: Work plan — work plan, outline of the note, and timeline.	20%	TBD
Deliverable 2: Preliminary synthesis — structured synthesis of the diagnostic findings into candidate recommendations.	20%	TBD
Deliverable 3: Draft note — full draft technical note with prioritized recommendations and safeguards.	30%	TBD

Deliverable 4: Final note — final technical note incorporating feedback, ready for dissemination.	30%	TBD

What you'll need

- **Education:** Master's degree in economics, public administration, public policy, or a related field.
- **Experience:** A minimum of 10 years of relevant experience in tax administration or digital government and in communicating policy analysis to public-sector audiences.
- **Technical Skills:** Familiarity with data governance and the legal dimensions of automated decision-making desirable.
- **Languages:** English (required). Spanish or Portuguese (desirable).

Key skills:

- Learn continuously.
- Collaborate and share knowledge.
- Focus on clients.
- Communicate and influence.
- Innovate and try new things.

Requirements:

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Type of contract and duration:

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- Length of contract: 12 months
- Work Location:

Our culture

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Consultant to prepare policy briefs synthesizing the TC's findings for policymakers and practitioners.

Post of Duty:

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About this position

We are seeking a consultant to prepare policy briefs that synthesize a body of analytical work on how artificial intelligence (AI) affects tax systems in Latin America and the Caribbean into concise, accessible products for policymakers and practitioners.

You will work in the Fiscal Management Division (IFD/FMM), part of the Institutions for Development Sector. This team is responsible for supporting improvements in fiscal policy and management throughout the region, at both national and subnational levels.

The Fiscal Management Division of the Inter-American Development Bank (IDB) works actively to help countries address their fiscal challenges, including tax evasion, informality, and administrative inefficiencies that continue to limit governments' ability to mobilize resources effectively and ensure tax compliance.

Analytical products reach fiscal authorities only when their findings are distilled into short, accessible formats aimed at decision-makers. This consultancy produces the policy briefs that carry the findings into the region's planning and reform discussions, complementing the dissemination strategy and the knowledge-exchange workshop. The briefs draw on the completed diagnostics and technical notes and translate their core messages for a non-specialist policy audience.

What you'll do:

- Review the completed analytical products (diagnostics and technical notes) to identify the findings most relevant for policymakers.
- Define the set of briefs, their audiences, and the key messages each should carry.
- Draft concise, accessible policy briefs that distill the findings and their policy implications.
- Design the briefs for clarity and reach with a non-specialist policy audience.
- Incorporate feedback from the Division and from tax authorities and fiscal-policy stakeholders.

Deliverables and Payments Timeline:

Deliverable & Description	Percentage	Planned Date
Deliverable 1: Work plan — work plan, the proposed set of briefs and their key messages, and timeline.	20%	TBD
Deliverable 2: Preliminary analysis — first draft of an initial brief establishing structure and style.	20%	TBD
Deliverable 3: Mid report — full draft set of policy briefs.	30%	TBD

Deliverable 4: Final draft — final set of policy briefs incorporating feedback, ready for dissemination.	30%	TBD

What you'll need

- **Education:** Master's degree in economics, public policy, public communication, or a related field.
- **Experience:** A minimum of 10 years of relevant experience in fiscal or economic policy and in producing policy-facing products (briefs, notes) for public-sector and practitioner audiences.
- **Languages:** English (required). Spanish or Portuguese (desirable).

Key skills:

- Learn continuously.
- Collaborate and share knowledge.
- Focus on clients.
- Communicate and influence.
- Innovate and try new things.

Requirements:

- Citizenship: You are a citizen of one of our 48-member countries.
- Consanguinity: You have no family members (up to the fourth degree of consanguinity and second degree of affinity, including spouse) working at the IDB, IDB Invest, or IDB Lab.

Type of contract and duration:

- Type of contract: Products and External Services Consultant (PEC), Lump Sum
- Length of contract: 12 months
- Work Location:

Our culture

At the IDB Group we work so everyone brings their best and authentic selves to work, willing to try new approaches without fear, and where they are accountable and rewarded for their actions.

Diversity, Equity, Inclusion and Belonging (DEIB) are at the center of our organization. We celebrate all dimensions of diversity and encourage women, LGBTQ+ people, persons with disabilities, Afro-descendants, and Indigenous people to apply.

We will ensure that individuals with disabilities are provided reasonable accommodation to participate in the job interview process. If you are a qualified candidate with a disability, please e-mail us at diversity@iadb.org to request reasonable accommodation to complete this application.

Our Human Resources Team reviews carefully every application.

About the IDB Group

The IDB Group, composed of the Inter-American Development Bank (IDB), IDB Invest, and the IDB Lab offers flexible financing solutions to its member countries to finance economic and social development through lending and grants to public and private entities in Latin America and the Caribbean.

About IDB

We work to improve lives in Latin America and the Caribbean. Through financial and technical support for countries working to reduce poverty and inequality, we help improve health and education and advance infrastructure. Our aim is to achieve development in a sustainable, climate-friendly way. With a history dating back to 1959, today we are the leading source of development financing for Latin America and the Caribbean. We provide loans, grants, and technical assistance; and we conduct extensive research. We maintain a strong commitment to achieving measurable results and the highest standards of integrity, transparency, and accountability.

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