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#### FIELDS OF INTEREST

Research: Public Economics, Applied Economics, Development Economics, Political Economy  
Teaching: Microeconomics, Public Economics, Political Economy, Econometrics

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#### CURRENT EMPLOYMENT AND ACADEMIC POSITIONS

- 2022 -            **Lecturer & Serra Húnter Fellow**, Department of Economics and Economic History – Unit of Economic Analysis (UFAE), Autonomous University of Barcelona (UAB).
- 2022 -            **Affiliated Professor**, Barcelona School of Economics (BSE).
- 2022 -            **Research Fellow**, MOVE.
- 2014 -            **Research Fellow**, Tax Administration Research Centre (TARC). University of Exeter - Business School.
- 2014 -            **External Researcher**, Dondena Research Centre, Welfare State and Taxation Unit, Bocconi University (Milano).
- 2010 -            **Research Fellow**, Barcelona Institute of Economics (IEB), University of Barcelona (UB).
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#### PAST EMPLOYMENT AND ACADEMIC POSITIONS

- 2019 - 2022      **Post-Doctoral Researcher**, Tax Administration Research Centre (TARC), Department of Economics, University of Exeter - Business School.
- 2016 - 2019      **Post-Doctoral Researcher**, Department of Economics and Economic History – Unit of Economic Analysis (UFAE), Autonomous University of Barcelona (UAB) & Barcelona Graduate School of Economics (BGSE).
- 2015 - 2016      **Visiting Professor**, UFAE, UAB & BGSE.
- 2015 - 2016      **Adjunct Professor** (“Professore a Contratto”), Department of Policy Analysis and Public Management, Bocconi University (Milano).
- 2010 - 2015      **Pre-Doctoral Researcher**, IEB & UB.
- 2012 - 2013      **Visiting Fellow**, Max Planck Institute for Tax Law and Public Finance, Department of Public Economics, Max Planck Society, Munich (7 months).
- 2008 - 2010      **Junior Researcher**, ECONPUBBLICA – Centre for Research on the Economics of Public Sector, Bocconi University (Milano).

## EDUCATION

- 2010 – 2015     **Ph.D. in Economics**, (*Excellent Cum Laude*), University of Barcelona  
DEFENCE: “Essays on Tax Administration” (April 27, 2015); Mention of "International Doctor" Supervisors: José María Durán-Cabré, Alejandro Esteller-Moré; PhD Committee: Federico Revelli, Albert Solé-Ollé, Leonzio Rizzo
- 2006 – 2009     **M.Sc.in Economics and Social Sciences**, Bocconi University (Milano).  
DISSERTATION: “Pension Systems in a Gender Perspective” (July 23, 2009);  
Supervisors: Alessandra Casarico, Paola Profeta; Discussant: Roberto Artoni
- 2002 – 2006     **B.Sc.in Economics and Social Sciences**, Bocconi University (Milano).
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## PEER-REVIEWED PUBLICATIONS

*Do Tax Audits Deter Corporate Income Noncompliance? Evidence from Corporate Tax Administrative Data*, (with C. Kotsogiannis, J. Karangwa and T. Mukamana), *Journal of Development Economics*, 170, (in press); 2024.

*Experience of the COVID-19 Pandemic and Support for Safety-Net Expansion*, (with A. Rees-Jones, A. Piolatto and J. D’Attoma), *Journal of Economic Behavior & Organization*, 200, 1090-1104; 2022.

*Financing Public Education when Altruistic Agents Have Retirement Concerns* (with D. Montolio and A. Piolatto), *Economic Inquiry*, 60 (4), 1559-1580, 2022.

*Cyclical Tax Enforcement* (with J.M. Durán-Cabré & A. Esteller-Moré), *Economic Inquiry*, 58 (4), 1874-1893; 2020.

*The Impact of Terrorism on Tax Enforcement Effectiveness: a Case Study of The Basque Country and Navarre*, *Regional Studies*, 54 (10), 1425-1441; 2020.

*The Tax Gap as a Public Management Instrument: Application to Wealth Taxes* (with J.M. Durán-Cabré, A. Esteller-Moré, M. Mas-Montserrat), *Applied Economic Analysis*, 27 (81), 207-225; 2019.

*Empirical Evidence on Tax Cooperation among Sub- Central Administrations* (with J.M. Durán-Cabré & A. Esteller-Moré) *Journal of Tax Administration*, 2 (2), 24-46; 2016.

*Empirical Evidence on Horizontal Competition in Tax Enforcement* (with J.M. Durán-Cabré & A. Esteller-Moré) *International Tax and Public Finance* , 22 (5), 834-860; 2015.

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## WORKING PAPERS &amp; WORK IN PROGRESS

*E-Invoicing, Tax Audits and Tax Compliance* (with C. Kotsogiannis, J. Karangwa and I. Murasi), Mimeo, University of Exeter.

*Can tax audits backfire?* (with C. Genakos, and C. Kotsogiannis), Mimeo, University of Exeter.

*Audits and Tax Compliance: Evidence from Uganda* (with D. Henning, J. Pirttilä, and C. Kotsogiannis), Mimeo.

*The Dynamic Deterrence Effect of Wealth Tax Audits* (with J.M. Durán-Cabré, A. Esteller-Moré, C. Kotsogiannis), Mimeo.

*Discovering tax decentralization: does it impact on the MWTP?* (with J.M. Durán-Cabré, and A. Esteller-Moré), Mimeo.

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## OTHER WRITINGS

*Análisis Económico de la Administración Tributaria* (with J.M. Durán-Cabré), Papeles de Economía Española, November 2017, 154,112-130.

*Regionalismo differenziato e risorse finanziarie* (with G. Arachi), Éupolis Policy Paper 17/9, November 2017.

*Tax Administration and Tax Autonomy*, Info IEB. n. 22, July 2015.

*Donne al Vertice delle Imprese e Azioni Positive: una Sintesi*, (with A. Casarico and P. Profeta), Econpubblica Short Note n.7, November 2009.

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## COMPETITIVE RESEARCH GRANTS AND FUNDS

### **Barcelona School of Economics:**

BSE Seed Grant SG2023-15, **Principal Investigator** (2023)

### **Economic and Social Research Council (ESRC):**

*Tax Administration Research Centre*, ES/X003973/1 (2023-2028), PI: C. Kotsogiannis;

*Tax Administration Research Centre*, ES/S00713X/1 (2019-2022), PI: C. Kotsogiannis;

### **European Commission (EC - DG TAXUD):**

*Provision of economic analysis in the area of taxation*, TAXUD/2015/CC/131 (2015-2019), PI: IHS - Institute for Advanced Studies, Member of DONDENA and IEB research units;

### **Spanish Government (AEI):**

*Regionally Heterogeneous Fiscal Capacity: its causes and consequences on centralisation, good provision and mobility*, PID2022-137707NB-I00 (2023-2026), PI: A. Piolatto;

*Barcelona School of Economics (Centres of Excellence in R&D)*, CEX2019-000915-S (2019-2024), Team member

*Evaluation of the two faces of fiscal policy: spending and taxes*, RTI2018-095983-B-I00 (2019-2021), PI: J. Vall-Castelló;

*Tax Enforcement along the Economic Cycle: Pro or Counter-cyclical?*, 2017FIEB-5 (2017-2018), PI: A. Esteller-Moré;

*Tax Systems Analysis: Evaluation and design, decentralization and tax administration*, ECO2015-63591 (2016-2018), PI: A. Esteller-Moré;

*Sub-central fiscal policies: Efficiency, Competition and Redistribution*, ECO2012-37873 (2013-2015), PI: A. Esteller-Moré;

*Tax assignment and fiscal decentralization*, ECO2009-12928 (2010-2012), PI: A. Esteller-Moré;

### **Catalan Government:**

*Macroeconomic Analysis Group*, 2021SGR571 (2022-24), PI: J. Caballé;

*Fiscal Federalism and Regional Economy II*, 2014SGR420 (2014-16), PI: A. Solé-Ollé;

*Fiscal Federalism and Regional Economy I*, 2009SGR102 (2010-13), PI: A. Solé-Ollé.

## COMMISSIONED RESEARCH PROJECTS (TEAM MEMBER)

**European Commission:**

*DG TAXUD*: “Future trends and taxation” (N.10 TAXUD/2018DE/339), (2018-2019), PI: A. Casarico and G. Arachi;

*DG TAXUD*: “Taxation, entrepreneurship and collaborative economy” (N.4 TAXUD/2016/DE/315) (2016-2017), PI: A. Casarico;

*DG Employment*: “The role and impact of labour taxation policies” (UC/2010/0011) (2009-2010), PI: R. Artoni, A. Casarico and P. Profeta.

**Catalan Government:**

*Catalan Tax Agency*: “The tax gap of regional wealth taxes” (2017FIEB-1) (2017-2018), PI: A. Esteller-Moré ;

**Regional Council of Lombardy:**

*Éupolis*: “Differentiated regionalism and financial resources” (2017), PI: G. Arachi;

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## OTHER RESEARCH ACTIVITIES AND SERVICE

**Guest Editor:** CESifo Economics Studies Special Issue on ‘Fiscal Capacity, Tax Compliance and Development.’

**Referee for journals (in alphabetical order):** *Applied Economic Analysis, CESifo Economic Studies, Economics, Economia Politica, Empirical Economics, European Journal of Political Economy, International Tax and Public Finance, Journal of Tax Administration, Papers in Regional Science, Regional Studies, Review of Public Economics.*

**Referee for grants:** Research Committee of the Free University of Bozen-Bolzano.

**Scientific committees & Organisation:** Joint IEB & EU Tax Observatory Workshop on the Economics of Taxation, Joint IMF (Fiscal Affairs Department) and TARC Conference on Tax Administration and Tax Policy Responses to COVID-19 (Exeter/online, 2021), 7th Shadow Economy Conference (London/online, 2021); TARC Workshop on "Tax Audit Evaluation" (Exeter/online, 2020); TARC online Workshop on "COVID-19 and Developing Countries" (Exeter/online, 2020); Seminars and visitings - TARC (2019-2020); TARC 8th Annual Conference (Exeter/online, 2020).

**Awards and Prizes:** Epainos Award for Young Scientist, European Regional Science Association (ERSA), 55th Congress, Lisbon, August 28, 2015.

**Accreditations:** Accreditation AQU ("Profesor Lector" - Spanish equivalent for Assistant Professor, Nov. 2020).

**Scholarships:** 2010-2012 Scholarship of the IEB Foundation; 2012-2014 Scholarship of the University of Barcelona (APIF); 2012-2013 Scholarship of the German Academic Exchange Service (DAAD) for the research stay in Munich.

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## CONFERENCES, WORKSHOPS AND SEMINARS (INCLUDING PLANNED)

**2024:** XXXI EEP – Spanish Public Economic Society Conference (May 9-10, Pamplona).

**2023:** 10th Annual Mannheim Taxation Conference (September 7-8, Mannheim), BSE Summer Forum in Public Economics (June 14-15, Barcelona), Bellaterra Applied Seminar (Feb. 10 - Barcelona).

**2022:** ATAF & TARC joint workshop on VAT Compliance and Digitalisation in Africa (Oct. 13), IEB Tax Group Internal Workshop (July 4, Barcelona), TARC & RRA joint workshop on Tax Administration (May 4-6, Exeter), RCEA 2022 Conference (March 4-6, online).

**2021:** The 114th Annual NTA Conference on Taxation (Nov. 17–20, online), the TARC-IMF 2021 Conference (Dec. 2-3 – online), IEB seminar (Nov. 2, online), 7th Shadow Economy Conference (Sep. 23-25, online); IIPF 2021 Congress, (Aug. 18-20, online). IEB 4th Summer Workshop on the Economics of Taxation (June 3, Barcelona - online).

**2020:** TARC 8th Annual Conference (Exeter/online, Dec. 17); TARC Workshop on "Tax Audit Evaluation" (online, Dec. 9); Finance & Accounting webinar (U. of Exeter, Nov. 26); Labour Institute for Economic Research invited seminar (online, Nov. 11); Rwanda Revenue Agency (RRA) "Building Capacity seminar" (online, May 22).

**2019:** 7th TARC Annual Conference on Tax Administration, Exeter, Apr. 11-12; XXVI Conference of the Spanish Public Economics Society (EEP), Oviedo, Jan. 24-25.

**2018:** Catalan Tax Agency Building Capacity Workshop on Tax Gap, Barcelona, Jan. 18.

**2017:** 5th TARC Annual Conference on Tax Administration, Exeter, Apr. 26-27.

**2016:** 28th SIEP conference, Lecce, Sep. 22-23; Università Cattolica (Milano), Seminar of the Department of Economics (invited), Feb. 16; Royal Economic Society (RES) Meetings, Westminster Business School, London, Jan. 8-9.

**2015:** SAEe 2015, Girona, Dec. 10-12; 27th SIEP conference, Ferrara, Sep. 24-25, 55th ERSA Congress, Lisbon, Aug. 25-28; IEB Workshop on Taxation, Barcelona, June 8-9; 3rd TARC Annual Conference on Tax Administration, Exeter, Apr. 20-21.

**2014:** Umeå University Seminar (invited), Oct. 21; ZEW Public Finance Conference, Mannheim, Apr.28-29; ZEW Seminar (invited), Mannheim, Mar. 24; XXI EEP Conference, Girona, Jan. 30-31.

**2013:** PhD Workshop of the UB, Barcelona, Dec. 2-3; ERSA 2013 Congress, Palermo, Aug. 27-31; VIII. Tax-Day Workshop, Max Planck Institute for Tax Law and Public Finance (MPI), Munich, Mar. 20-21; PhD Workshop in Industrial and Public Economics (WIPE), CREIP, Reus, Feb. 21-22; PhD Seminars of the Max Planck Institute for Tax Law and Public Finance, Munich, (Feb. 6 and Jan. 15).

**2012:** PhD Workshop of the IEB, Barcelona, Dec. 18; 24th SIEP conference, Pavia, September 24-25; 2012 Spanish Stata Users Group meeting, Barcelona, Sep. 12; ERSA 2012 Congress, Bratislava, Aug. 21-25; IIPF 2012 Congress, Dresden, Aug. 16-19; 25th ERSA Summer School, Umeå, Jul.2-12; Workshop on "Macroeconomic and Policy Implications of Underground Economy and Tax Evasion", Bocconi University, Milan, Jun. 7-8; University of Salento, invited seminar, May 3; "The 13th Mediterranean Research Meeting", European University Institute, Montecatini Terme, Mar. 21-24; XIX EEP, University of Santiago de Compostela, Jan. 26-27.

**2011:** PhD Workshop of the IEB, University of Barcelona, June 28.

## LANGUAGES AND COMPUTER SKILLS

Fluent in English and Spanish. Native in Italian. Intermediate in Catalan.

Computer programmes/languages: Stata, R, Matlab, Mathematica, Latex.

## TEACHING EXPERIENCE

### Undergraduate

Econometrics I & II	2022-	Autonomous Univ. of Barcelona	(English & Spanish)
Microeconomics I, Microeconomics	2015-19	Autonomous Univ. of Barcelona	(English & Spanish)
Public Economics	2014-15	Bocconi University	(Italian)
Public Finance – Taxation	2013-14	University of Barcelona	(Spanish)
Public Finance	2011-13	University of Barcelona - T.A.	(Spanish)
Public Economics, Microeconomics	2009-10	Bocconi University - T.A.	(Italian)

SUMMER SCHOOLS AND ADDITIONAL EDUCATION

**2012** 25th ERSA Summer School: “Fiscal federalism, mobility and policy evaluation”, University of Umeå (Sweden), July 2-12.

**2011** “Immigration and Public Policy” IEB, Barcelona, July 4–8. “Panel Data Analysis”, Instituto de Estudios Fiscales, Madrid, May 16-18.

**2010** “Topics in Public Economics – Normative Tax Theory & Policy, Political Economy, Fiscal Federalism”, USI – University of Lugano.