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FIELDS OF INTEREST

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

CURRENT EMPLOYMENT AND ACADEMIC POSITIONS

- 2022 - **Assistant Professor & Serra Hünter 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).
- 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

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.

WORKING PAPERS

Do Tax Audits Deter Corporate Income Noncompliance? Evidence from Corporate Tax Administrative Data (with C. Kotsogiannis, J. Karangwa and T. Mukamana), TARC Discussion Paper 035 - 21, submitted.

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.

COMPETITIVE RESEARCH GRANTS AND FUNDS (TEAM MEMBER)

Economic and Social Research Council (ESRC):

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:

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:

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;

OTHER RESEARCH ACTIVITIES AND SERVICE

Referee for journals (in alphabetical order): *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 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.

CONFERENCES, WORKSHOPS AND SEMINARS (INCLUDING PLANNED)

2022: RCEA 2022 Conference (March 2022 - online).

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

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|-------------------------------------|---------|--------------------------------|---------------------|
| 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.