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Tax Administration Research Centre lucasalvadori.weebly.com/ 📞 +44 738 793 1541
Streatham Court, Exeter, EX4 4PU, UK

FIELDS OF INTEREST

Research: Public Economics, Regional Economics, Applied Economics, Political Economy
Teaching: Microeconomics, Public Economics, Political Economy

CURRENT EMPLOYMENT AND ACADEMIC POSITIONS

- 2019 - **Post-Doctoral Research Fellow**, Tax Administration Research Centre (TARC),
Department of Economics, University of Exeter - Business School
- 2015 - **Research Affiliate**, Barcelona Institute of Economics (IEB), University of
Barcelona (UB).
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PAST EMPLOYMENT AND ACADEMIC POSITIONS

- 2016 - 2019 **Post-Doctoral Research Fellow**, Department of Economics and Economic
History – Unit of Economic Analysis (UFAE), Autonomous University of Bar-
celona (UAB) & Barcelona Graduate School of Economics (BGSE).
- 2015 - 2019 **Research Affiliate**, Dondena Research Centre, WST Unit, Bocconi Univer-
sity (Milano)
- 2014 - 2019 **Associate Research Fellow**, TARC, University of Exeter – Business School.
- 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 Research Fellow**, IEB & UB
- 2012 - 2013 **Visiting Fellow**, Max Planck Institute for Tax Law and Public Finance, De-
partment of Public Economics, Max Planck Society, Munich (7 months).
- 2008 - 2010 **Junior Researcher**, ECONPUBBLICA – Centre for Research on the Eco-
nomics of Public Sector, Bocconi University (Milano).
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EDUCATION

- 2010 – 2015 **Ph.D. in Economics**, (*Excellent Cum Laude*), University of Barcelona
DEFENCE: “Essays on Tax Administration” (April 27, 2015); Mention of "In-
ternational 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).

PEER-REVIEWED PUBLICATIONS

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.

ONGOING RESEARCH (INCLUDES WORKING PAPERS AND WORK IN PROGRESS)

COVID-19 Changed Tastes for Safety-Net Programs (with A. Rees-Jones, A. Piolatto and J. D'Attoma), NBER Working Paper No.27865.

The Direct Specific Deterrence Effect of Audits (with C. Kotsogiannis) - very preliminary.

Attitudes towards the tax system (with J. D'Attoma, A. Piolatto, and A. Rees-Jones) - very preliminary.

Empirical Evidence on VAT Tax Enforcement Interdependencies between EU Member Countries - very preliminary.

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 (2019-2021), 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

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

Scientific committees & Organisation: TARC online Workshop on "Tax Audit Evaluation" (Exeter, 2020); TARC online Workshop on "COVID-19 and Developing Countries" (Exeter, 2020).

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

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

2020: TARC Workshop on "Tax Audit Evaluation" (online, Dec. 9); 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

Microeconomics	2015-2019	Autonomous Univ. of Barcelona	(English and Spanish)
Public Economics	2014-2015	Bocconi University	(Italian)
Public Finance – Taxation	2013 - 2014	University of Barcelona	(Spanish)
Public Finance	2011 - 2013	University of Barcelona - T.A.	(Spanish)
Public Economics, Microeconomics	2009 - 2010	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.