
Departament d'Economia
Facultat d'Economia i Empresa, Universitat de Barcelona
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www.publicacions.ub.edu/ficha.aspx?cod=08238
www.publicacions.ub.edu/ficha.aspx?cod=08858
www.planetadelibros.com/por-una-verdadera-reforma-fiscal-libro-116704.html
www.mcgraw-hill.es/html/8448194810.html
ieb.ub.edu/inicio/analisis-de-sistemas-impositivos/

Birth: Barcelona (Spain), August 8th, 1972

Civil Status: Married, two daughters

Current positions

Department of Economics, Faculty of Economics, Universitat de Barcelona (UB)
Assistant professor (November 1996- November 2006)
Associate professor ("Professor Agregat"-*Programa Serra Hunter*) (Nov. 2006-May 2017)
Professor ("Catedràtic") (May 2017--)

Institut d'Economia de Barcelona/Barcelona Institute of Economics (IEB)
Director of the research program on *Tax Systems Analysis* (2014--)
Researcher (2000--)
Member of the Council of Government (since April 2000, re-elected November 2011--)

Universitat Oberta de Catalunya (Open University)
Adjunct professor (July 1998--)

EAE Business School (UPC)
Adjunct professor (October 2010--)

Journal: *Hacienda Pública Española/Revista de Economía Pública*
Associate Editor (April 2012--)

Research Network in *Financiación autonómica y Descentralización financiera in Spain (RIFDE)*
Researcher (October 2013--)

Past positions

IEB
CEO (April 2000 - December 2005)

Department of Economics and Management, University of Ferrara
Visiting professor (2015-16 academic course)

Master in Economics, Faculty of Economics, UB
Director (January 2008 - December 2009)

Ministry of Economy and Finance, Government of Catalonia
External advisor to the Area of Economic Analysis (2005-6)

Education

Universitat de Barcelona (UB), Barcelona

Ph.D. in Economics, 2002

(Extraordinary Prize of the Faculty of Economics, 2001-2002)

(Prize "José Manuel Blecuá" of the Social Council of the UB, for the best scientific article of the UB on social sciences based on a chapter of the PhD dissertation, 2006)

Supervisor: Prof. Antoni Castells

University of Essex, Colchester, United Kingdom

Master of Arts in Economics, 1997

(Pass with distinction, ranked: 1st, *Leatherland Book Prize* as the best overall performance of all the graduate studies, Department of Economics, 1996-97)

Supervisor: Prof. Michael Keen

London School of Economics, Economics Summer School, London, United Kingdom

Summer course: "Unemployment, Inequality and the Welfare State", 1995

Universitat de Barcelona, Barcelona

Licenciado en Ciencias Económicas (equivalent to BA in Economics), 1995

Languages

Spanish, Catalan, English, German (very basic notions)

Research interests

Public Economics, Fiscal Federalism

Teaching Experience

Universitat de Barcelona (1997--)

- Faculty of Economics: Public Finance, Spanish Taxation (current coordinator), Topics in Public Economics, Fiscal Federalism, Regional and Local Finance, Economics of Taxation (Master and PhD level)

- Faculty of Political Science: Public Choice & Public Finance

Universitat Oberta de Catalunya

- Introductory Macroeconomics (undergraduate course) (1998--)

- Advisor of Master Thesis (2014--)

- Public Policy Evaluation (undergraduate course) (2017--)

Escuela Superior de Relaciones Públicas, Universitat de Barcelona (1998-2000)

- Introductory Economics (undergraduate course)

Università di Ferrara (2015-16 academic course)

- Public Finance (undergraduate course)

Research Experience (includes Funded Research Projects)

- Scholarship of the *Institut d'Estudis Autonòmics* (IEA) for Ph. D. Studies, Generalitat de Catalunya, Barcelona (Spain). Period: 1995-97.
- Member of the research project "Regional Financing System and Regional Income Distribution" (SEC97-1202), Dra. Núria Bosch (director), *Ministry of Culture and Education*, Madrid (Spain). Period: 1998-2000.
- "Re-structuring Public Expenditure", SOC-98-101007 5A01, DGV, *European Union* (Brussels), with Dra. Núria Bosch. Period: 1998-99.
- "Project of Reform of the Regional Fiscal System", *Government of Andorra*, with Dra. Núria Bosch. Period: 1998.
- "On the Configuration of the Tax Administration in an Economic Federation: How does it affect the Catalan Administration?", *Escola d'Administració Pública de Catalunya* (EAPC), Generalitat de Catalunya, Barcelona. Period: 1998-99.
- Member of the research project "Proposal and Economic Analysis of a New Model of Regional Financing System", EAPC, Generalitat de Catalunya, Barcelona. Period: 1999-2000.
- "The Reintroduction of the User Charge on Judicial Litigation as a Mechanism to Solve the Congestion Problems of the Spanish Administration of Justice", *Centre d'Estudis Jurídics i Formació Especialitzada* (CEJFE), Generalitat de Catalunya, Barcelona. Period: 2000.
- Visiting Scholar at the *Center for European Economic Research* (ZEW), June 2000, Mannheim (Germany).
- Member of the research project "The Role of the Public Sector in Reducing Regional Disparities" (SEC2000-0876), Dr. Antoni Castells (director), *Ministry of Science and Technology*, Madrid. Period: 2000-2003.
- "Economic report on alternatives of territorial organisation", *Diputació de Barcelona* (DIBA) and City Council of Castellet i la Gornal, Barcelona. Period: 2002-2003.
- "The new regional financing system and the tax capacity on direct taxes: Alternative reforms and economic analysis of their impact", IEA, Generalitat de Catalunya, Barcelona. Period: 2003-2004.
- Member of the research project "Municipal Budgetary Activity: Determinants and Economic Effects" (SEC2003-1388), Dr. Antoni Castells (director), *Ministry of Science and Technology*, Madrid. Period: 2004-2006.
- "Are the aims of the tax administration conditioned by the electoral productivity and the civic attitude of citizens?", *Fundació Jaume Bofill*, Barcelona. Period: 2003-2004.

- Member of the research project "Current issues on Non-profit financial institutions (*Cajas de Ahorro*)", Dr. Antoni Garrido (director), *Fundación de las Cajas de Ahorro Confederadas*, Madrid. Period: 2004-2005.
- "Methodology and calculus of effective tax rates for the Autonomous Communities: the case of personal income taxation", with José M^a Durán, *Instituto de Estudios Fiscales* (IEF), Madrid. Period: 2004.
- "Methodology and calculus of effective tax rate for the Autonomous Communities", with José M^a Durán, IEF, Madrid. Period: 2005.
- "Empirical analysis of the Net Wealth Tax in a decentralized context", IEA, Generalitat de Catalunya, Barcelona. Period: 2006-2007.
- "Determinants of the additional expenditure carried out by Spanish municipalities", Dra. Maite Vilalta (director), DIBA. Period 2006-7.
- Member of the research project "Evaluation of the effects of decentralization on the efficiency in the provision of public services and democratic government accountability" (SEJ2006-15212), Dr. Albert Solé (director), *Ministry of Science and Technology*, Madrid. Period: 2006-2008.
- "An empirical analysis of Inheritance Tax Competition", with José M^a Durán, IEF, Madrid. Period: 2007.
- Director of the collaboration research project with Università di Ferrara (Italy): "Impact of political incentives on local finances: Evidence from Italy and Spain" (HI2007-0094), *Ministry of Science and Technology*, Madrid. Period: 2008-2009.
- "Economic Analysis of the Legal Aid System: a first quantitative approximation", CEJFE, Generalitat de Catalunya, Barcelona. Period: 2008.
- "Analysis of Tax Innovations: What are the factors that drive the abolishment of wealth taxation? An international empirical analysis", with José M^a Durán, IEF, Madrid. Period: 2008.
- "Public expenditure in Justice: quantification and economic analysis", with Marta Espasa, CEJFE, Generalitat de Catalunya, Barcelona. Period: 2009.
- PI of the research project: "Tax assignment and fiscal decentralization" (ECO2009-12928), Spanish *Ministry of Science and Innovation*, Madrid. Period: 2009-2011.
- "Technical Efficiency of Courts of Justice in Catalonia", with Marta Espasa, CEJFE, Generalitat de Catalunya, Barcelona. Period: 2010.
- Member of the research project (as Spanish expert): "The role and impact of labor taxation policies", LABREF (EU). Director: Econpubblica (Italy). Period: 2010.
- "Tax decentralization and lobbying: Is this interaction welfare-enhancing?", with Umberto Galmarini & Leo Rizzo, IEF, Madrid. Period: 2010.

- “Analysis of the Spanish local financing system: tax capacity”. Director: Maite Vilalta (UB-IEB), *City Council of Madrid*, and of *Barcelona*. Period: 2010-11.
- Participant in several groups of teaching innovation on Taxation since 2007, funded by UB and AGAUR (Generalitat de Catalunya). PI: Mercè Costa and/or Marta Espasa and/or Pilar Sorribas.
- Member of the research project: “Estimation of the need of new justice courts in Spain”, Spanish General Council of Judges (CGPJ)/*Fundación Rafael del Pino*. PI: Nuno Garoupa (FEDEA). Period: 2011-12.
- External consultant to the project: “Analysis of the introduction of user charges in the civil jurisdiction in Chile”, *Ministry of Justice*, Chile. PI: Rafael Mery (Universidad Diego Portales, Santiago de Chile, Chile). Period: 2012.
- Member of the research project: “Explanatory factors of the degree of trust and satisfaction with the public sector: the decentralization process”, IEA, Generalitat de Catalunya. Director: Marta Espasa. Period: 2012-13.
- PI of the research project: “Sub-central fiscal policies: Efficiency, Competition and Redistribution” (ECO2012-37873), Spanish *Ministry of Economy and Competitiveness*. Period: 2012-14.
- “Empirical Analysis of Individual Preferences for Redistribution: Selfless *vs.* Selfish Motives”, with Peter Backus, IEF, Madrid. Period: 2013.
- “Bail-outs under Demand: Control of Sub-central Indebtedness”, IEA, Generalitat de Catalunya. Period: 2014-5.
- “Dynamic Bunching at the Spanish Personal Income Tax”, IEF, Madrid. Period: 2015-6.
- Project: “TAXUD/2014/A0-01 - Provision of economic analysis in the area of taxation”, Directorate General Taxation and Customs Union (European Commission); member of the Scientific Board and researcher as part of the IEB group. Period: 2015-8.
- PI of the research project (“Retos” Call): “Tax Systems Analysis: Evaluation and Design, Decentralization and Administration” (ECO2015-63591-R), Spanish *Ministry of Economy and Competitiveness*. Period: 2016-18
- PI of a commissioned project by the *Catalonian Tax Agency* to calculate the "Tax Gap" of regional wealth taxes. Period: 2017.
- “Tax compliance efforts along the economic cycle”, IEF, Madrid. Period: 2017-8.
- “Determinants of VAT Compliance at the EU level from estimates of the VAT Gap”, TAXUD Project, European Commission, 2017-18. Project leader: CASE.
- “Capital taxation and redistribution: An assessment for Spain”, *Fundación Bancaria “laCaixa”*, with JM Durán (PI), 2018-19.

Books and Chapters of Book

- *Teoría básica de los impuestos: un enfoque económico*, co-author with M. Costa, J.M. Durán, M. Espasa and A. Mora, Ediciones Civitas, 2003, (textbook on public finance for the students of the BA in Business Administration). 2nd Edition, 2005.
- “Tax Capacity Disparities and Fiscal Equalization: The Case of Spanish Local Governments”, with A. Castells and M. Vilalta, in Proceedings of the ALPES workshop on *Reforms of local fiscal equalisation in Europe*, Färber, G. & Otter, N. (Editors), pp. 297-338, Speyer Research Findings Series, 2003.
- “Descentralización fiscal y política tributaria de las CCAA. Un primera evaluación a través de los tipos impositivos efectivos en el IRPF”, with J.M. Durán, in *La financiación de las comunidades autónomas: políticas tributarias y solidaridad interterritorial*, N. Bosch & J.M. Durán (Editors), pp. , 47-86, Editorial Universitat de Barcelona (Transformacions 1.1), 2005.
- “Tax Administration in Spain: A Description and Analysis of the current institutional organization and some proposals of reform”, in *Fiscal Federalism and Political Decentralization: Lessons from Spain, Germany and Canada*, N. Bosch & J.M. Durán (Editors), pp. 209-47, Edward Elgar, 2008.
- “Concentración de la riqueza y datos fiscales: ¿son los ricos menos ricos o son los resultados sensibles a la evolución de la normativa fiscal?”, with J.M. Durán, in *Las reformas Fiscales bajo el microscopio*, F. Picos & S. Díaz de Sarralde (Editors), Instituto de Estudios Fiscales, Madrid, pp. 249-264, 2009.
- ““Match-point”: Al servicio, el Estado; en juego, el futuro de la imposición sobre la riqueza en España”, with J.M. Durán, in *I Informe sobre Federalismo Fiscal*, N. Bosch & A. Solé (Editors), IEB, pp. 96-115, 2010.
- “¿Qué (no) hacemos con el impuesto sobre sucesiones y donaciones?”, with J.M. Duran, in *Memoria Econòmica de Catalunya 2010*, A. Garrido (Editor), 2011, pp. 137-139.
- *Por una verdadera reforma fiscal*, Editor joint with J.M. Durán, several authors, Ariel Economía, 2013, e-book; and author of the chapter “La imposición sobre la riqueza en el sistema fiscal español”, pp. 181-203.
- *Economía básica de la imposición*, acting as Editor, and co-author with M. Costa, J.M. Durán, M. Espasa, J. Jofre, D. Montolio, P. Sorribas and J. Vázquez-Grenno (new version of the textbook on fundamentals of taxation for undergraduate studies), Editorial McGraw-Hill, 2014.
- “Fiscal Devaluation: A Measure with Intermediate as well as Long-term Structural Goals”, pp. 3-4, editorial to IEB Report I/2013 on *Fiscal Devaluation*, IEB, Barcelona.
- “We have outgrown the garage and it needs clearing out”, with J.M. Durán, IEB Report II/2013 on *Fiscal Reform*, IEB, Barcelona.
- “Esperando una reforma fiscal”, with J.M. Duran, in *Memoria Econòmica de Catalunya 2013*, pp. 118-120, 2014.

- “The Shadow Economy, Tax Fraud... and the Broadness of Tax Bases”, pp. 3-6, editorial to IEB Report III/2014 on *Tax Fraud*, IEB, Barcelona.
- “Indicador de capacidad fiscal”, with D. Montolio, in *Autonomía y equidad en la financiación municipal: dos principios compatibles. Una propuesta para el caso español*, M. Vilalta (Editor), pp. 152-169, Publicacions Universitat de Barcelona, 2015.
- *De nuestros impuestos y su administración. Claves para una mejor administración fiscal*, Co-editor with J.M. Durán, several authors, Publicacions Universitat de Barcelona, 2015, edited from the contributions of the Foro Fiscal IEB 2.0. I discuss prof. Joel Slemrod’s chapter.
(2016 Prize “Joan Sardà Dexeus”, *Revista Econòmica de Catalunya*; ex-aequo)
- “Hacia un sistema fiscal compartido”, pp. 13-14, IEB Report I/2017, joint with J.M. Durán, IEB, Barcelona.
- “Taxing High-Income Earners: Tax Avoidance and Mobility”, with A. Piolatto and M.D. Rablen, in *The Routledge Companion to Tax Avoidance Research*, Nigar Hashimzade and Yulia Epifantseva (Editors), Chapter 20, Taylor & Francis, 2018.
- “¿Qué hacer para aflorar la economía sumergida y el fraude fiscal?: Diseño tributario y gestión”, with JM Durán, in *Economía sumergida y Fraude fiscal*, E. Bandrés y S. Lago (Editors), FUNCAS, Capítulo 5, 2018.
- *Impuesto sobre sociedades, ¿quo vadis? Una perspectiva europea*, Co-editor with J.M. Durán, several authors, Publicacions Universitat de Barcelona, 2018. [edited from the contributions of the Foro Fiscal IEB 3.0.]
- “Present and future of Tax Havens”, pp. 3-4, editorial to IEB Report 4/2018 on *Tax Havens*, IEB, Barcelona.
- “Diseño institucional, descentralización y gestión tributaria”, with JM Durán, in *El sector público español: reformas pendientes*, A. Cuenca y S. Lago (Editors), FUNCAS, forthcoming.

Main Publications

- “Vertical Income Tax Externalities and Fiscal Interdependence: Evidence from the US” (with A. Solé-Ollé)
Regional Science and Urban Economics, 31, 247-72, 2001
- “Tax Setting in a Federal System: The Case of Personal Income Taxation in Canada” (with A. Solé-Ollé)
International Tax and Public Finance, 9, 235-57, 2002
- “A Note on Consistent Players' Valuation” (with M. Eres)
Journal of Sports Economics, 3, 354-60, 2002
- “La configuración de una tasa judicial: análisis teórico”
Investigaciones Económicas, 26, 525-49, 2002

- “Estabilidad presupuestaria y financiación autonómica” (with A. Solé)
Hacienda Pública Española/Revista de Economía Pública, Special Issue on “Estabilidad Presupuestaria y Transparencia”, 173-201, 2004
- "Is There a Connection Between the Tax Administration and the Political Power?"
International Tax and Public Finance, 12, 639-63, 2005
(2006 Prize “José Manuel Blecuá”, UB; see Education)
- “Las prioridades sociales de gasto en Obra Social de las Cajas de Ahorro: Estimación a partir de la aplicación de un “juego presupuestario”” (with J. Jorba & A. Solé-Ollé)
Hacienda Pública Española/Revista de Economía Pública, 191, 43-71, 2009
- “Tax Data for Wealth Concentration Analysis: an Application to Spanish Wealth Tax” (with J. M. Durán)
Review of Income and Wealth, 56, 620-31, 2010
- “(Uncontrolled) Aggregate shocks or vertical tax interdependence? Evidence from gasoline and cigarettes ” (with L. Rizzo)
National Tax Journal, 64, 353-79, 2011
- “Is the Tax Administration just a Money Machine? Empirical Evidence on Redistributive Politics”
Economics of Governance, 12, 275-299, 2011
- “Vertical tax competition and consumption externalities in a federation with lobbying” (with U. Galmarini and L. Rizzo)
Journal of Public Economics, 96, 295-305, 2012
- “Fiscal Transparency: (Why) Does your local government respond?” (with J. L. Polo)
Public Management Review, 14, 1153-1173, 2012
- “Trust in the Justice Administration: Is it Dependent on the Economic Cycle and on Decentralization?”
Environment & Planning C: Government & Policy, 31, 506-521, 2013
- “US Excise Tax Horizontal Interdependence: Yardstick vs. Tax Competition” (with Leo Rizzo)
Annals of Regional Science, 52, 711-737, 2014
- “Empirical Evidence on Horizontal Competition in Tax Enforcement” (with J.M. Durán and Luca Salvadori)
International Tax and Public Finance, 22, 834-860, 2015
- “Analyzing Judicial Courts’ Performance: Inefficiency vs. Congestion” (with M. Espasa)
Revista de Economía Aplicada, 69, 61-82, 2015
- “Empirical evidence on tax cooperation between sub-central administrations” (with J.M. Durán and L. Salvadori)
Journal of Tax Administration, 2, 24-46, 2016

- “Fiscal Equalization and Lobbying” (with U. Galmarini and L. Rizzo)
International Tax and Public Finance, 24, 221-247, 2017
- “Risk aversion and inequity aversion in demand for unemployment benefits” (with P. G. Backus)
International Tax and Public Finance, 24, 198-220, 2017
- “Is Decentralization Really Welfare Enhancing? Empirical Evidence from Survey Data (1994-2011)” (with M. Espasa and T. Mora)
Kyklos, 70, 189-219, 2017

Other publications

- “Els problemes de demanda de l’Administració de Justícia: Què en pot dir un economista?”
Revista Econòmica de Catalunya, 39, 89-97, 2000
- “La eficiencia en la administración de los tributos cedidos: un análisis explicativo”
Papeles de Economía Española, 95, 320-34, 2003
- “El diseño de las cestas impositivas desde una perspectiva financiera” (with Jorge Navas and Pilar Sorribas)
Investigaciones Regionales, 7, 69-89, 2005 (peer-reviewed)
- "Exploring Personal Income Tax Diversity Among Spanish Regions" (with J.M. Durán)
Tax Notes International, 42, 645-55, 2006
(longer version in Spanish: Discussion Paper of the IEF n°20, Madrid, 2004)
cited in: *La Vanguardia*, January 9th & October 12th, 2005
- “Las preferencias de los ciudadanos españoles respecto de la composición de la obra social de las cajas de ahorro” (with J. Jorba and A. Solé)
Papeles de Economía Española, 108, 161-72, 2006
- “España y los ciclos, o ejemplos de inestabilidad en democracia representativa” (paper for educational purposes), *e-pública*, 1, 1-15, 2006 (peer-reviewed)
- “La administración tributaria en España: situación actual y propuestas de reforma”, *Factoría de Ideas*, Centro de Estudios Andaluces, Sevilla (Spain), 2006 (available on-line at <http://www.centrodeestudiosandaluces.es>)
- “La imposició sobre la riquesa: una forma de gravamen en caiguda lliure?” (with J.M. Durán)
Revista Econòmica de Catalunya, 61, 100-8, 2010
Revista de 3CONOMÍ4, 4, 71-79, 2010 (Spanish version)
- "Impuestos especiales: entre la eficiencia (o humano) y la suficiencia (o divino)"
Papeles de Economía Española, 125-126, 285-290, 2010
- "¿Tiene futuro gravar la riqueza?" (with J.M. Durán)
Economistas, 126, 198-202, 2011

- "Análisis de *un* input de las clases de economía pública: El nivel de cultura fiscal de los alumnos" (with M. Costa, M. Espasa, J. Jofre, P. Sorribas)
e-pública, 10, 10-23, 2012 (peer-reviewed)
- "La situación de la imposición sobre la riqueza en España" (with J.M. Durán)
Papeles de Economía Española, 139, 70-85, 2014
- "La reforma fiscal 2014 y la opinión de los asesores fiscales" (with J.M. Durán)
Cuadernos de Información Económica, 245, 39-53, 2015
[English version as "An evaluation of the 2014 fiscal reform: Insights from a survey of professional tax advisors", *Spanish Economic and Financial Outlook*, 4, 75-88, 2015]
[both are shorter versions of the one published as IEB WP, 2014/5, in English]
- "Avaluació continuada a través de la plataforma Moodle" (with M. Costa, J.M. Durán, M. Espasa, J. Jofre, D. Montolio, P. Sorribas, J. Vázquez)
Temps d'Educació, 155-170, 2015.
- "Costes de eficiencia de la imposición personal: métodos de estimación y evidencia empírica" (with M. Mas-Montserrat)
Papeles de Economía Española, 154, 28-38, 2017

Discussion papers (from low or very low to potentially high chances of publication)

- "A Model of Equalisation Transfers under Asymmetric Information with reference to the Spanish Regional Financing System"
Working Paper of the University of Barcelona, E98/26, 1998
- "Tax Evasion in Interrelated Taxes"
Working Paper of the IEB 2004/2
- "Full Characterisation of the Political Economy of Fiscal Adjustment: Evidence from Spanish Municipalities" (with A.Castells and M. Vilalta)
Working Paper of the IEB 2004/3
- "Does decentralization improve the efficiency in the allocation of public investment? Evidence from Spain" (with A. Solé)
Working Paper of the IEB, 2005/5
- "An Empirical Analysis of Wealth Taxation: Equity *vs.* Tax Compliance" (with J.M. Durán)
Discussion Paper of the IEF (Madrid), nº 4, 2007
(Shorter/partial version at *Review of Income and Wealth*; see Publications)
(Part of this research under the title of "Spain Might Be Different: Do We Really Levy a Net Wealth Tax?" has been awarded the "I Premio del InUEFF a la Investigación", 2007, Universidad de Murcia, Spain)
- "Bailout at Work: Short-run Effects on Local Fiscal Policy" (with D. Foremny)
Manuscript, first version, May 2015.
- "Elasticity of Taxable Income for Spanish Top Taxpayers" (with D. Foremny)
Discussion Paper of the IEF (Madrid), 2/2016.

- “Taxing high-income earners: Tax avoidance and mobility” (with A. Piolatto and M. Rablen)
Discussion Paper of the Institute for Fiscal Studies (London), 2016/07.
- “Literature review on taxation, entrepreneurship and collaborative economy” (with several authors within a project coordinated by Dondena)
Working Paper No. 70, Taxation Papers, European Commission’s Directorate-General for Taxation and Customs Union, 2017.
- “La brecha fiscal: estudio y aplicación a los impuestos sobre la riqueza” (with J.M. Durán, M. Mas and L. Salvadori)
IEB Working Paper #15, 2018.
- “Does the tax administration play an unfair gamble with taxpayers? Evidence from survey data” (with J.M. Durán and L. Salvadori)
Discussion Paper of the IEF (Madrid), #6, 2018.

Ongoing Work

- Empirical analyses of Spanish PIT and Net Wealth Tax with microdata (with J.M. Durán, D. Foremny, M. Mas)

Presentation of Research (includes invited and non-invited conferences and seminars)

- 1996 Col·legi d’Economistes de Catalunya, Barcelona (Spain)
- 1998 V Encuentro de Economía Pública, Valencia (Spain).
Universitat de Barcelona
XXIII Simposio de Análisis Económico, Barcelona (Spain)
- 1999 VI Encuentro de Economía Pública, Oviedo (Spain)
Annual Conference of the Royal Economic Society, Nottingham (UK)
IV Young Economists Meeting, Amsterdam (Holland)
Conference "Fiscal Competition and Federalism in Europe", ZEW, Mannheim (Germany)
XXIV Simposio de Análisis Económico, Barcelona (Spain)
Universitat de Barcelona
V Encuentro Gallego de Nuevos Investigadores de Análisis Económico, Vigo (Spain)
- 2000 VII Encuentro de Economía Pública, Zaragoza (Spain)
Annual Conference of the Royal Economic Society/Scottish Economic Society, St. Andrews (Scotland)
Annual Meeting of the European Public Choice Society, Siena (Italy)
“2nd Summer Workshop in Applied Environmental and Applied Economics”, Mannheim (Germany)
III Encuentro de Economía Aplicada, Valencia (Spain)
56th Congress of the International Institute of Public Finance, Sevilla (Spain)
- 2001 VIII Encuentro de Economía Pública Cáceres (Spain)
IV Encuentro de Economía Aplicada, Reus (Spain)
57th Congress of the International Institute of Public Finance, Linz (Austria)

- Universitat de Barcelona
XXVI Simposio de Análisis Económico, Alicante (Spain)
- 2002 IX Encuentro de Economía Pública, Vigo (Spain)
Universitat de Girona (Spain)
V Encuentro de Economía Aplicada, Oviedo (Spain)
2nd. Symposium on Fiscal Federalism, IEB, Barcelona (Spain)
Workshop of ALPES, Speyer (Germany)
- 2003 X Encuentro de Economía Pública, Tenerife (Spain)
Grup d'Anàlisi Quantitativa Regional (AQR), Barcelona (Spain)
European Public Choice Society, Annual Meeting, Aarhus (Denmark)
Universidad de Navarra, Pamplona (Spain)
Consorti Universitat Internacional Menéndez Pelayo de Barcelona (CUIMPB),
Barcelona (Spain)
2nd International Conference of the Japan Economic Policy Association, Nagoya
(Japan)
- 2004 XI Encuentro de Economía Pública, Barcelona
Workshop on Fiscal Federalism, Instituto de Estudios Fiscales y Fundación centrA,
Sevilla (Spain)
CUIMPB, Barcelona (Spain)
Curso de verano sobre "Reforma del Sistema Fiscal a examen", Universidad de
Málaga, Fundación Unicaja-Ronda, FUNCAS, Ronda, Málaga (Spain)
60th Congress of the International Institute of Public Finance, Milan (Italy)
XXIX Simposio de Análisis Económico, Pamplona (Spain)
- 2005 XII Encuentro de Economía Pública, Palma de Mallorca (Spain)
Workshop on Fiscal Federalism, IEB, Barcelona
Workshop on "Regional Economic Development", rede, Vigo (Spain) (discussant)
- 2006 XIII Encuentro de Economía Pública, Almería (Spain)
4th Symposium on Fiscal Federalism, IEB, Barcelona (Spain)
CUIMPB, Barcelona (Spain)
Seminar "El futuro de la financiación autonómica a debate", Centro de Estudios
Andaluces, Sevilla (Spain)
IV Jornadas de Economía Pública: "Problemas actuales de federalismo fiscal",
Universidad de Zaragoza, Zaragoza (Spain)
- 2007 IEB & Ministry of Economy and Finance of Catalonia, Barcelona (Spain)
XIV Encuentro de Economía Aplicada, Logroño (Spain)
Annual Group Meeting of the Canadian Public Economics, Halifax, Nova Scotia
(Canada)
63rd Congress of the International Institute of Public Finance, Warwick (UK)
- 2008 XV Encuentro de Economía Pública, Salamanca (Spain)
Conference on "The reform in regional tax assignment in Spain", rede, Santiago de
Compostela (Spain) (discussant)
VI Jornadas de Economía Pública: "¿Qué futuro para la imposición patrimonial en
España?", Universidad de Zaragoza, Zaragoza (Spain) (discussant)
- 2009 IEB, Barcelona (Spain)
Università di Padova, Padova (Italy)

- XVI Encuentro de Economía Pública, Granada (Spain)
 Workshop “L’Administració Tributària en el marc dels nous estatuts d’autonomia”, UPF, Barcelona
 Workshop on Fiscal Decentralization, Ferrara (Italy)
 Annual Group Meeting of the Canadian Public Economics, Toronto (Canada)
 III Workshop on Fiscal Federalism, IEB, Barcelona
 65th Congress of the International Institute of Public Finance, Cape Town (South Africa)
 Conference on “Tax Systems: Whence and Wither”, FUNCAS, Málaga (Spain) (discussant)
 XXI Annual Meeting of the Italian Society of Public Economics (SIEP), Pavia (Italy)
 Conference on “The political and economic consequences of decentralization”, rede, Santiago de Compostela (Spain) (discussant)
- 2010 XVII Encuentro de Economía Pública, Murcia (Spain)
 VI Jornadas sobre docencia en Economía Aplicada, ALdE, Madrid (Spain)
 Universidad Complutense, Madrid (Spain)
 9th Journées Louis-André Gérard-Varet, Marseille (France)
 PET10-Annual Conference of the Association for Public Economic Theory, Istanbul (Turkey)
 66th Congress of the International Institute of Public Finance, Uppsala (Sweden)
 XXII Annual Meeting of the Italian Society of Public Economics (SIEP), Pavia (Italy)
 Conference on “Las transferencias intergubernamentales en España: Análisis y propuestas de reforma”, rede, Santiago de Compostela (Spain) (discussant)
 Annual Group Meeting of the Canadian Public Economics, Kingston, Ontario (Canada)
- 2011 II Annual Conference of the Spanish Association of Law and Economics, Barcelona
 IV Workshop on Fiscal Federalism, IEB, Barcelona
 28th Annual Conference of the European Association of Law and Economics, Hamburg (Germany)
- 2012 XIX Encuentro de Economía Pública, Santiago de Compostela (Spain)
 III Workshop on "Causes and Effects of the Shadow Economy", Robert Schuman Centre for Advanced Studies at the EUI, Florence (Italy)
 University of Salento, Lecce (Italy)
 Workshop on “Macroeconomic and Policy Implications of Underground Economy and Tax Evasion”, Bocconi University, Milan (Italy)
 52nd European Regional Association Congress (ERSA), Bratislava (Slovakia)
 68th Congress of the International Institute of Public Finance, Dresden (Germany)
 Workshop on “Federalism and Regional Policy”, Siegen (Germany)
 XXIV Annual Meeting of the Italian Society of Public Economics (SIEP), Pavia (Italy)
 BIG Seminar (UB)
- 2013 University of Ferrara, Ferrara (Italy)
 V Workshop on Fiscal Federalism, IEB, Barcelona
 Conference on “Spanish Tax Reform”, FUNCAS, Madrid (Spain)
 'Generosity and Well-Being', A CAGE/CMPO Conference, Warwick (UK)
 Barcelona GSE Winter Workshop on Applied Economics and Social Policies
- 2014 Conference on “Political Economy of Equalization Grant Programs”, The School of Public Policy, University of Calgary, Calgary (Canada)

- XXI Encuentro de Economía Pública, Girona (Spain)
 Universitat de Lleida
 Royal Economic Society Conference at The University of Manchester (UK)
 2014 ZEW Public Finance Conference on “Public Administration and Economic Performance”, Mannheim (Germany)
 Conferencia sobre la “Reforma de la financiación autonómica”, RIFDE & FUNCAS, Santiago de Compostela (Spain) (discussant)
 48th Canadian Economics Association Conference, Vancouver (Canada)
 Seminario Fundación BBVA-IVIE: “¿Qué cambios económicos necesita España? (I) Un sector público eficiente y sostenible”, Valencia (Spain)
 European Association of Labour Economists (EALE) Conference, Ljubljana (Croatia)
- 2016 Seminario “El Sistema Fiscal Español en el contexto europeo”, Universidad de Castilla –La Mancha, Ciudad Real (Spain)
 XXVIII Annual Conference of the Italian Society of Public Economics, Lecce (Italy)
- 2017 XXIV Encuentro de Economía Pública, Toledo (Spain)
 ZEW Public Finance Conference, Mannheim (Germany)
 73rd Congress of the International Institute of Public Finance, Tokyo (Japan)
 University of Valencia (Spain)
 Seminario FUNCAS sobre “Economía sumergida y fraude fiscal”, Madrid (Spain)
 Conference on the “Estimació del TAX Gap de Catalunya”, Barcelona (Spain)
- 2018 Jornada “Política Fiscal”, FUNCAS, Madrid (Spain)
 Seminario sobre “El sector público español: reformas pendientes”, Alcalá de Henares (Spain)
- 2019 XXVI Encuentro de Economía Pública, Oviedo (Spain)
 7th TARC Annual Conference, Exeter (UK) (scheduled)
 University of Ferrara, Ferrara (Italy) (scheduled)
 Universidad de Bourgogne-Franche-Comté, Dijon (France) (scheduled)

Additional Information

Co-organizer of the Research Seminar of the Faculty of Economics, Universitat de Barcelona. Academic Course: 1999-2000.

External Collaborator in the set-up of the WebPage “www.estuweb.com” as economist, Planeta Actimedia (Grupo Planeta), May-September 2000.

German Marshall Memorial Fellowship holder (2005).

Member of the organizer committee of the *XI Encuentro de Economía Pública* (February, 2004); of the *I Workshop on Fiscal Federalism: “Decentralization, Governance and Economic Growth”* (June, 2005); of the scientific committee of the *II Workshop on Fiscal Federalism: “Competition and Cooperation among Governments”* (June, 2007), of the *III Summer School in Public Economics: “Fiscal Federalism”* (July, 2010), and of the *V Workshop on Fiscal Federalism: “The Political Economy of Decentralization”* (June, 2013); of the organizing and scientific committee of the *I Summer School in Public Economics: Evaluation of the effectiveness and efficiency of public policies* (June-July, 2008); of the *II Summer School in Public Economics: “Economics of personal and corporate income taxation”* (June-July, 2009);

of the III *Workshop on Fiscal Federalism: "Financing Sub-central Governments"* (June, 2009); of the IV *Workshop on Fiscal Federalism: "Decentralization: Political Accountability, Corruption and Economic Outcomes"* (June, 2011); of the IEB Workshop on taxation, held on June 8-9, 2015; of the one held on June 13-14, 2017; and of the one to be held on June 4-5, 2019. Co-organizer with J.M. Durán of Foro Fiscal IEB 1.0 on "The Spanish Tax System in Crisis Times: Changes or Reform?" (held on December 4th and 5th, 2012), of Foro Fiscal IEB 2.0 on "Models of Tax Administration" (held on October 27th, 2014), and of Foro Fiscal IEB 3.0 on "Harmonization of CIT in the EU" (held on May 10th, 2017). All events organized by IEB.

Coordinator of a special issue on Sports Economics for the *Revista Econòmica de Catalunya* (2005) (includes an Introduction to the Special Issue).

Ad hoc referee for (in alphabetical order): *Annals of Regional Science*, *Applied Economics*, *Bulletin of Economic Research*, *CESifo Economic Studies*, *Cuadernos de Economía*, *Economics Bulletin*, *Economics of Governance*, *Electronic Journal of Applied Statistical Analysis*, *Environmental and Resource Economics*, *Environment & Planning C: Government & Policy*, *e-pública*, *European Journal of Government and Economics*, *European Journal of Political Economy*, *Financial Theory & Practice*, *FinanzArchiv*, *Fiscal Studies*, *German Economic Review*, *Hacienda Pública Española/Revista de Economía Pública*, *International Journal of Public Administration*, *International Review of Economics and Finance*, *International Tax and Public Finance*, *Investigaciones Regionales*, *Journal of Public Economic Theory*, *Journal of Public Economics*, *Journal of the European Economic Association*, *Journal of Urban Economics*, *Latin American Research Review*, *Letters in Spatial and Resource Sciences*, *Local Government Studies*, *National Tax Journal*, *Policy Studies*, *Public Administration*, *Public Finance Review*, *Public Management Review*, *Regional Science and Urban Economics*, *Revista de Economía Aplicada*, *Social Choice and Welfare*, *Spatial Economic Analysis*, WP (FUNCAS), and Project Evaluation of ANEP (Ministerio de Economía y Competitividad) and of AGAE (Junta de Andalucía).

Co-editor of the Report on Fiscal Federalism, IEB (2013--).

Thesis Advisor: Master-UB: Jonathan Jorba (2005), José Polo (2008) & Florian Meyer (2018). PhD-UB: Luca Salvadori (2010-2015; placement: UAB)⁺ with J.M. Durán; Sara Torregrosa (2011-2016; placement: Lund University) with A. Herranz; and Mariona Mas (2015--), with J.M. Durán.

Thesis Examiner: PhD-Pilar Sorribas-UAB (October, 2005); Master-UB (June, 2006 & June, 2015); Master-Pau Castells-UAB (November, 2006); PhD-Antoni Costa-Universitat de les Illes Balears (April, 2008); PhD-Massimiliano Ferraresi-Università di Ferrara (April, 2015); PhD-Andrés de Andrés-UPC (March, 2018).

ANECA (Spanish National Evaluation Agency): acreditado como *contratado-doctor* (2005), *ayudante-doctor* (2003), *colaborador* (2005), *profesor de universidad privada* (2005) & *habilitado como TU* (2009); AQU (Catalonian Regional Evaluation Agency): acreditació de recerca com *agregat* (2006) and acreditació de recerca avançada com a *catedràtic* (2013).

Op-ed articles: (Sucesiones:) "¿Reforma Imposible?", with J.M. Durán, p. 64, *La Vanguardia*, December 11th, 2009; "No (other) way out", *Cataluña Empresarial*, August-September, 2010; "El impuesto sobre el patrimonio: ¿nada es que no haya sido?", with J.M. Durán, p. 19, *La Vanguardia* (Suplemento *Dinero*), October 2nd, 2011; "Fraude fiscal, déficit público y confianza", p. 13, *El Periódico* (Suplemento *+valor*), April 24th, 2012; "La reforma fiscal",

⁺ Third Chapter awarded the 2015 Epainos Prize for Young Regional Scientists (ERSA).

with J.M. Durán, p. 2, *Expansión/Catalunya*, November 26th, 2012; “¿Por qué necesitamos una reforma fiscal?”, with J.M. Durán, *Cataluña Empresarial*, December-January, 2013; “Por una reforma fiscal de verdad”, with J.M. Durán, *El País*, August 18th, 2013; “Impuestos y corrupción”, *La Vanguardia*, October 6th, 2013; “La devaluación fiscal”, *La Vanguardia*, November 10th, 2013; “Devaluació fiscal: ajust inevitable”, *Ara*, December 8th, 2013; Personal Interview on Lagares’ Review on Spanish Tax Reform in *El Periódico*, March 15th, 2014; “Una propuesta incompleta” (de reforma fiscal), with J.M. Durán, *La Vanguardia*, April 2nd, 2014; “Pocas ganas de reforma” (fiscal), with J.M. Durán, p.7, *El Periódico* (Suplemento *+valor*), June 24th, 2014; Personal Interview on 2014 Spanish Tax Reform in *El Periódico*, June 21st, 2014; (La reforma fiscal) “Se queda corta”, with J.M. Durán, *La Vanguardia*, August 2nd, 2014; “El peso del calendario electoral”, with J.M. Durán, *El País*, August 6th, 2014; “Evaluar la política fiscal”, *Expansión/Catalunya*, Nov. 28th, 2014; “Una anomalía en la financiación autonómica”, Blog RIFDE on Expansion.com, April, 7th, 2015; “¿Vale la pena calcular el *tax gap*?”, Blog RIFDE on Expansion.com, January, 4th, 2018; “La brecha fiscal”, *El País Cataluña*, January, 14th, 2018; “El impuesto sobre las hipotecas: un cambio para peor”, with Francisco Pretus, *El Periódico*, 2018; “El futuro de nuestro sistema fiscal”, *El País*, 2018.

TV appearances: TVE/Catalunya (6/20/2014), and TV3 (6/22/2014).

Member of the *Cercle d’Economia* Working Group on Taxation (March, 2015--).

Testimony before the *Finance, Economy and Budget Commission of the Catalan Parliament* regarding the Regional Tax Administration (*Agència Tributària de Catalunya*), on March 25th, 2015.

Job Market recruitment tasks for IEB & Department of Public Economics (UB): SAE (Zaragoza, 2008; Barcelona, 2017) & RES (London, 2011).

1/28/2019