Alejandro ESTELLER-MORÉ CURRICULUM VITAE

Departamento de Economía
Facultad de Economía y Empresa, Universitat de Barcelona

Situación profesional

Universidad de Barcelona
Catedrático de Univeridad (May 2017--)

Institut d'Economia de Barcelona/Barcelona Institute of Economics (IEB)
Co-director del programa de investigación sobre *Tax Systems Analysis* (2014--)
Investigador (2000--)

Universitat Oberta de Catalunya (Open University)
Profesor colaborador (Julio 1998--)

Hacienda Pública Española/Review of Public Economics
Editor Asociado (Abril 2012—Mayo 2021)
Co-Editor (junto con Joel Slemrod) del 21' Special Issue on "Real Consequences of Tax Administration and Enforcement"
Miembro del consejo editorial (Junio 2021-Abril 2024)
Co-Editor ejecutivo (Abril 2024--)

Investigaciones Regionales – Journal of Regional Research
Editor Asociado (Enero 2021--)

Red de Investigadores en Financiación autonómica y Descentralización financiera en España (RIFDE)
Investigador (October 2013--)

Experiencia previa

IEB
CEO (Abril 2000 - Deciembre 2005)

Department of Economics and Management, University of Ferrara
Profesor visitante (curso académico 2015-16)

Master en Economía, Facultad de Economía, UB
Director (Enero 2008 – Diciembre 2009)

Departmento de Economía y Finanzas, Gobierno de Cataluña
Asesor externo del área de Análisis Económico (2005-6)

Formación

Universitat de Barcelona (UB), Barcelona
Doctor en Economía, 2002
(Premio extraordinario de la Facultad de Economía, 2001-2002)
(Premio "José Manuel Blecua" odel Consejo Social de la UB, al mejor artículo científico de la UB en ciencias sociales basado en un capítulo de la tesis doctoral, 2006)
Director: Prof. Antoni Castells

University of Essex, Colchester, United Kingdom
Master of Arts in Economics, 1997
(Aprobado con distinción; 1.er puesto de la promoción y Premio Leatherland Book al mejor expediente académico entre todos los programas de posgrado, 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, 1995

Áreas de investigación

Economía Pública, Federalismo Fiscal

Experiencia docente

Universitat de Barcelona (1997--)

- Facultad de Economía: Public Finance, Spanish Taxation (coordinador actual), Topics in Public Economics, Fiscal Federalism, Regional and Local Finance, Economics of Taxation (Master and PhD level)
- Facultad de Ciencias Políticas: 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 (asignatura de grado)

Università di Ferrara (curso académico 2015-16)

- Public Economics (asignatura de grado)

Experiencia investigadora (incluye proyectos de investigación financiados)

- Beca del *Institut d'Estudis Autonòmics* (IEA) for Ph. D. Studies, Generalitat de Catalunya, Barcelona (Spain). Periodo: 1995-97.

- Miembro del poryecto de investigación "Regional Financing System and Regional Income Distribution" (SEC97-1202), Dra. Núria Bosch (director), *Ministry of Culture and Education*, Madrid (Spain). Periodo: 1998-2000.

- "Re-structuring Public Expenditure", SOC-98-101007 5A01, DGV, *European Union* (Brussels), with Dra. Núria Bosch. Periodo: 1998-99.

- "Project of Reform of the Regional Fiscal System", *Government of Andorra*, with Dra. Núria Bosch. Periodo: 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. Periodo: 1998-99.

- Member of the research project "Proposal and Economic Analysis of a New Model of Regional Financing System", EAPC, Generalitat de Catalunya, Barcelona. Periodo: 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. Periodo: 2000.

- Visiting Scholar at the *Center for European Economic Research* (ZEW), Junio 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. Periodo: 2000-2003.

- "Economic report on alternatives of territorial organisation", *Diputació de Barcelona* (DIBA) and City Council of Castellet i la Gornal, Barcelona. Periodo: 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. Periodo: 2003-2004.

- Miembro del proyecto de investigación "Municipal Budgetary Activity: Determinants and Economic Effects" (SEC2003-1388), Dr. Antoni Castells (director), *Ministry of Science and Technology*, Madrid. Periodo: 2004-2006.

- "Are the aims of the tax administration conditioned by the electoral productivity and the civic attitude of citizens?", *Fundació Jaume Bofill*, Barcelona. Periodo: 2003-2004.
- Miembro del proyecto de investigación "Current issues on Non-profit financial institutions (*Cajas de Ahorro*)", Dr. Antoni Garrido (director), *Fundación de las Cajas de Ahorro Confederadas*, Madrid. Periodo: 2004-2005.

- "Methodology and calculus of effective tax rates for the Autonomous Communities: the case of personal income taxation", with José Mª Durán, *Instituto de Estudios Fiscales* (IEF), Madrid. Periodo: 2004.

- "Methodology and calculus of effective tax rate for the Autonomous Communities", with José Mª Durán, IEF, Madrid. Periodo: 2005.

- "Empirical analysis of the Net Wealth Tax in a decentralized context", IEA, Generalitat de Catalunya, Barcelona. Periodo: 2006-2007.

- "Determinants of the additional expenditure carried out by Spanish municipalities", Dra. Maite Vilalta (director), DIBA. Periodo 2006-7.

- Miembro del proyecto de investigación "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. Periodo: 2006-2008.

- "An empirical analysis of Inheritance Tax Competition", con José Mª Durán, IEF, Madrid. Periodo: 2007.

- Director del proyecto de investigación en colaboración con la Università di Ferrara (Italy): "Impact of political incentives on local finances: Evidence from Italy and Spain" (HI2007-0094), *Ministry of Science and Technology*, Madrid. Periodo: 2008-2009.

- "Economic Analysis of the Legal Aid System: a first quantitative approximation", CEJFE, Generalitat de Catalunya, Barcelona. Periodo: 2008.

- "Analysis of Tax Innovations: What are the factors that drive the abolishment of wealth taxation? An international empirical analysis", con José Mª Durán, IEF, Madrid. Periodo: 2008.

- "Public expenditure in Justice: quantification and economic analysis", with Marta Espasa, CEJFE, Generalitat de Catalunya, Barcelona. Periodo: 2009.

- IP del poryecto de investigación "Tax assignment and fiscal decentralization" (ECO2009-12928), Spanish *Ministry of Science and Innovation*, Madrid. Periodo: 2009-2011.

- "Technical Efficiency of Courts of Justice in Catalonia", with Marta Espasa, CEJFE, Generalitat de Catalunya, Barcelona. Periodo: 2010.

- Miembro del proyecto de investigación (como experto español): "The role and impact of labor taxation policies", LABREF (EU). Director: Econpubblica (Italy). Periodo: 2010.

- "Tax decentralization and lobbying: Is this interaction welfare-enhancing?", with Umberto Galmarini & Leo Rizzo, IEF, Madrid. Periodo: 2010.

- "Analysis of the Spanish local financing system: tax capacity". Director: Maite Vilalta (UB-IEB), *City Council of Madrid*, and of *Barcelona*. Periodo: 2010-11.

- Participante en varios grupos de innovación docente sobre Imposición desde 2007, financiados por UB y AGAUR (Generalitat de Catalunya). PI: Mercè Costa y/o

Mart Espasa y/o Pilar Sorribas.

- Miembro del proyecto de investigación: "Estimation of the need of new justice courts in Spain", Spanish General Council of Judges (CGPJ)/*Fundación Rafael del Pino*. PI: Nuno Garoupa (FEDEA). Periodo: 2011-12.

- Consultor externo del proyecto: "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). Periodo: 2012.

- Miembro del proyecto de investigación "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.

- IP del proyecto de investigación: "Sub-central fiscal policies: Efficiency, Competition and Redistribution" (ECO2012-37873), Spanish *Ministry of Economy and Competitiveness*. Periodo: 2012-14.

- "Empirical Analysis of Individual Preferences for Redistribution: Selfless *vs.* Selfish Motives", con P. G. Backus, IEF, Madrid. Periodo: 2013.

- "Bail-outs under Demand: Control of Sub-central Indebtedness", IEA, Generalitat de Catalunya. Periodo: 2014-5.

- "Dynamic Bunching at the Spanish Personal Income Tax", IEF, Madrid. Periodo: 2015-6.

- Proyecto: "TAXUD/2014/A0-01 - Provision of economic analysis in the area of taxation", Directorate General Taxation and Customs Union (European Commission); miembro of the Scientific Board e investigador dentro del IEB group. Periodo: 2015-8.

- IPI del proyecto de investigación ("Retos" Call): "Tax Systems Analysis: Evaluation and Design, Decentralization and Administration" (ECO2015-63591-R), Ministerio de Economía y Competitividad. Periodo: 2016-18

- PI of a commissioned project by the *Catalonian Tax Agency* to calculate the "Tax Gap" of regional wealth taxes. Periodo: 2017

- "Tax compliance efforts along the economic cycle", IEF, Madrid. Periodo: 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", con JM Durán (PI), Periodo: 2018-19.

- Miembro del proyecto de investigación ("Retos Call"): "Two-sided evaluation of fiscal policy: Expenditure and taxation" (RTI2018-095983-B-I00), Ministerio de Ciencia Innovación y Universidades, IP: Judit Castelló-Vall. Period: 2019-21.

- "Political uncertainty and macroeconomic outcomes", Department of Business and Knowledge, Generalitat de Catalunya. Periodo: 2019.

- Co-conductor, junto con JM Durán-Cabré, de un "Survey of tax professionals' opinions and attitudes towards the Spanish Tax System", Registro de Economistas Asesores Fiscale,, Madrid. 1st Ed.: 2020; 2nd Ed.: 2021; 3rd Ed.: 2022; 4th Ed.: 2023; 5th Ed.: 2024; 6th Ed.: 2025.

- IP del proyecto"Cálculo y análisis del impacto de reformas tributarias en España", Fundación OXFAM Intermón, con JM Durán, 2019.

- "Mobility and avoidance in modern tax systems", con U. Galmarini, IEF, Madrid. Periodo: 2020-21.

- "Tax Systems and Inequality", Fundación Bancaria "laCaixa", con JM Durán, Periood: 2020-21.

- Miembro del comité asesor, junto con J. M. Durán, para la aplicación de la metodología del IEB de 2017 con el fin de calcular, en este caso, la brecha fiscal de 2018 en Cataluña, Agencia Tributaria de Cataluña. Período: 2021

- IP de un proyecto encargado por el Gobierno de Andorra para establecer una metodología y calcular la "brecha fiscal" del país. PeriodO: 2021-24.

- Miembro de un proyecto encargado por el *Consejo General de Economistas de España* to write a Chapter on "Environmental Taxation". Periodo: 2021.

- Miembro del proyecto de investigación ("Retos Call"): "Social Policies and Fiscal Policies in Pandemic Times" (PID2021-126652NB-I00), Ministerio de Ciencia, Innovación y Universidades, IP: Judit Castelló-Vall. Periodo: 2022-24.

- Miembro de un proyecto encargado por el *Col·legi d'Economistes de Catalunya* sobre "The analysis of positive tax discrimination for regions located in high mountain areas". Periodo: 2022; and 2023.

- Miembro de un proyecto encargado por el *Ayuntamiento de Barcelona*: "Technical Report of the proposed Fee on Postal Operators (*Taxa Amazon*): Calculation of the tax base". Periodo: 2022.

- "Personal Income Tax Calculator", *Consejo General de Economistas de España*, con JM Durán, Periodo: 2023.

- "Fiscal Simulator: Taxes and Public Expenditure", Fundación OXFAM Intermón, con JM Durán, 2023-24. https://elvalordetusimpuestos.org/

- "Wealth taxation, including net-wealth, capital and exit taxes", TAXUD Project, European Commission, 2025. Project leader: CASE & WIFO.

- "Taxation and Competitiveness", joint with J.M. Durán, Commissioned Report for the Department of Economy and Finance, Generalitat de Catalunya. Periodo: 2025.

Libros y capítulos de libros

- *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. Una 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 Cataluna 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 Cataluna 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*, Coeditor 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,* Coeditor with J.M. Durán, several authors, Publicacions Universitat de Barcelona, 2018. [edited from the contributions of the Foro Fiscal IEB 3.0.]; and "El papel del impuesto sobre sociedades en la Unión Europea", with J. M. Durán, pp. 33-51.

- "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, 2019.

- "What can be learnt from the Spanish tax decentralization experience?", in *La France des 13 régions, une réforme aboutie?*, A. Granero (Dir.), several authors, L'Harmattan, 2020.

- "La reforma fiscal necesaria", with J.M. Durán, en *El futuro del sector público. Estudios en homenaje a Jesús Ruiz-Huerta Carbonell*, L. Ayala, J. Loscos and R. Martínez (Coord.), IEF, 2019.

- "El presente del impuesto sobre el patrimonio: análisis a partir de la experiencia en España", with J.M. Durán and M. Mas-Montserrat, in *Desafíos pendientes de la descentralización en España: suficiencia y autonomía tributaria*, S. Lago and J. Martínez-Vázquez (Editors), IEF, 2020.

- "Fiscal sustainability in the post-COVID-19 Era", editorial to IEB Report 4/2021 on *Public Debt*, IEB, Barcelona.

- "La opinión de los economistas asesores fiscales sobre nuestro sistema tributario", Encuesta Sistema Tributario en España, six waves: '20, '21, '22, '23, '24 and '25, REAF-IEB, Madrid.

- "Tax Reform in Spain: Recommendations and Prospects", editorial to IEB Report 3/2022 on *Tax Reform*, IEB, Barcelona, forthcoming.

- "¿Se adapta el sistema fiscal español a la demanda social de redistribución?", with J.M. Durán in *Desigualdad y pacto social*, L. Ayala (Coordinador), Observatorio Social de la Fundación "la Caixa", 2022.

- "Mobility and Personal Taxes", editorial to IEB Report 2/2023 on *Mobility and Personal Taxes*, IEB, Barcelona.

- "The Tax System and Business Competitiveness: Steps towards a Virtuous Circle?", editorial to IEB Report 2/2024 on The *Competitiveness of the Economy and the Fiscal System*, with J.M. Durán, IEB, Barcelona.

- "Singular Sub-Central Financing Models", coordination and editorial to IEB Report 2/2025, with M. Espasa, IEB, Barcelona.

- "El impuesto sobre el patrimonio en España, a lo largo de la vida de Jorge", with J.M. Durán-Cabré, *Libro Homenaje a Jorge Martínez-Vázquez*, Instituto de Estudios Fiscales, Madrid, en prensa, 2025.

Publicaciones relevantes

- "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 Blecua", UB; see Education)

- "El diseño de las cestas impositivas desde una perspectiva financiera" (with Jorge Navas and Pilar Sorribas)
  Investigaciones Regionales, 7, 69-89, 2005

- "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

- "The tax gap as a public management instrument: application to wealth taxes" (with J.M. Durán, M. Mas and L. Salvadori)
  Applied Economic Analysis (formerly, REA), 27, 207-225, 2019

- "The Heterogenous Impact of Taxation on FDI: A Note on Djankov et al. (2010)" (with L. Rizzo and R. Secomandi)
  Economics Letters, 186, 108775, 2020

- "Cyclical Tax Enforcement" (with J.M. Durán-Cabré and L. Salvadori)
  Economic Inquiry, 58, 1874-1893, 2020

- "A Basic Model of Optimal Tax Enforcement under Liquidity Constraints"
  Economics Bulletin, 40, 1707-1713, 2020

- "Imposición óptima y descentralización fiscal: El caso del IRPF"
  Investigaciones Regionales / Journal of Regional Research, 49, 29-44, 2021

- "The Economic Costs of a Secessionist Conflict: The Case of Catalonia" (with L. Rizzo)
  Defence and Peace Economics, 33, 655-688, 2021

- "A Quantitative Assessment of the Net Wealth Tax: The Spanish Experience" (with J.M. Durán)
  CESifo Economic Studies, 67, 488-510, 2021.

- "The role of tax system complexity on foreign direct investment allocation" (with L. Rizzo and R. Secomandi)
  Applied Economics, 53, 5208-5220, 2021

- "Discovering Tax Decentralization: Does it Impact Marginal Willingness to Pay Taxes?" (with J.M. Durán and L. Salvadori)
  Economia Politica, 42, 265-295, 2024

- "Has COVID Vaccination Success Increased the Marginal Willingness to Pay?" (with JM. Durán, L. Rizzo & R. Secomandi)
  Fiscal Studies, forthcoming, 2024

- "Avoidance Responses to the Wealth Tax" (with M. Mas-Montserrat & J.M. Durán)
  Journal of Public Economics, forthcoming, 2025

- "Tax Compliance in a Decentralized System: The Impact of Trust and Enforcement" (with J.M. Durán)
  Publius: The Journal of Federalism, forthcoming, 2025

- "The Impact of Tax Practitioners as Lecturers on Student Tax Perceptions and Preferences: Experimental Evidence" (with J.M. Durán, D. Montolio & J.Vázquez) *Journal of Tax Administration*, forthcoming, 2025.

Otras publicaciones

- "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

- "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 nº20, 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 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

- "Coronavirus y finanzas públicas: *Let's do whatever it takes*" (with J.M. Durán Cabré)
  Info IEB, 33, April, 2020

- "Administración tributaria y entorno digital" (with J.M. Durán Cabré)
  ICE, Revista de Economía, 917, 167-184, 2020

- "COVID-19 y finanzas públicas" (with J.M. Durán Cabré)
  Administración & Ciudadanía, 15, 405-420, 2020

- "Diversidad *óptima* y preferencias redistributivas: IRPF y Comunidades Autónomas"
  Info IEB #39, 2021

- "Impuesto sobre el patrimonio: de la teoría a la práctica"
  Economistas, 178, 108-116, 2022

- " Imposición sobre la renta personal: ¿qué sabemos de la relación entre redistribución y costes de eficiencia?"
  Cuadernos Económicos del ICE, 105-1, 119-138, 2023

- "L'opinió dels economistas-assessors fiscals sobre el nostre sistema fiscal" (with J.M. Durán and V. Pich)
  Revista Econòmica de Catalunya, 86, 85-93, 2022

- "Conocimiento fiscal: Un aspecto clave para la evaluación de políticas públicas" (with J.M. Durán)
  Ekonomiaz, I/2023, 214-247, 2023

- "¿Pagar o no pagar impuestos?... ¿Es ésa la cuestión?"
  Oikonomics/Revista de economía, empresa y sociedad, UOC, forthcoming, 2024

- "Sesgos en el índice de capacidad fiscal en la participación municipal en los tributos del Estado" (with D. Montolio)
  Anuario de Hacienda Local, Fundación Democracia y Gobierno Local, forthcoming, 2026

Documentos de trabajo (desde una probabilidad baja o muy baja hasta una probabilidad potencialmente alta de publicación)

- "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.

- "Fiscal Knowledge and its Impact on Revealed MWTP: Evidence from Survey Data" (with JM. Durán, L. Rizzo & R. Secomandi)
  IEB Working Paper #2, 2023. (By now, a partial version: "Is the Price of Democracy Biased?", Submitted)

- "Optimal Tax Administration Responses to Fake Mobility and Underreporting" (with U. Galmarini)
  IEB Working Paper #3, 2023. (Under Review)

- "Wealth Tax Enforcement: The Role of Tax and Institutional Design" (with J.M. Durán, Ch. Kotsogiannis, L. Salvadori)
  BSE Working Paper #1527, 2025. (Under Review)

- "Fake Tax Residency and Tax Competition" (with U. Galmarini)
  Manuscript, 2025. (Revise and Resubmit)

Trabajos en curso

- Harsh Tax Enforcement: Application to the Net Wealth Tax (with J.M. Durán-Cabré and U. Galmarini)
- Impact of COVID-19 on preferences over taxation based on survey data (with J.M. Durán, L. Rizzo and R. Secomandi)
- Elasticity of Private Pensions Plans to PIT
- Wealth Taxation and Networks at Avoidance

Ponencias y comunicaciones (incluye conferencias y seminarios invitados y no invitados)

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)
Consorci 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)
University of Ferrara, Ferrara (Italy)
Universidad de Bourgogne-Franche-Comté, Dijon (France)
MaTax Conference, Mannheim (Germany)
XXIV Annual Meeting of the Italian Society of Public Economics (SIEP), Turín (Italy)
Workshop RIFDE, Santiago de Compostela (Spain)
NTA Annual Meeting, Tampa (USA)

2020 Jornada de INARBE "Economía Sumergida y Fraude Fiscal", Navarra (Spain)
XXVII Encuentro de Economía Pública, Barcelona
University of Ferrara, Ferrara (Italy) (postponed due to COVID-19)
XXIII Encuentro de Economía Aplicada, Palma de Mallorca (postp. due to COVID-19)
Workshop on 'Strategies for Taxing Wealth: An Academic and Policy Exchange', LSE International Inequalities Institute, virtual workshop
76th Annual Congress of the IIPF, virtual congress

2021 Asociación Iberoamericana de financiación local, virtual seminar

2022 Encuentros REAF sobre la reforma fiscal, REAF, Madrid (Spain)
Conferencia en Máster Tributación, UPV, Bilbao (Spain)
Debates de Actualidad Económica, UV, Valencia (Spain)
Jornada IEB-IEF sobre el Libro Blanco sobre la Reforma Tributaria, Barcelona
2022 Meeting of the Società Italiana di Economia Pubblica (SIEP), L'Aquila (Italy)

2023 Universitat Rovira i Virgili, Reus (Spain)
Catholic University of the Sacred Heart, Milano (Italy) (on-line)
XXX Encuentro de Economía Pública, Badajoz (Spain)
XXV Spanish Applied Economics Meeting, Toledo (Spain)
XV Spanish Meeting on Teaching Economics, Murcia (Spain)

2024 XXXI Encuentro de Economía Pública, Pamplona (Spain)
V Workshop on Evaluación de Políticas Públicas, Valencia (Spain)
Conference on "Local Public Finance for Sustainable Communities" (Keynote Speaker), University of Bologna at Rimini, Italy.
Unidad de Investigaciones y Estudios del Servicio de Rentas Internas (SRI), Ecuador (on-line)

Jornadas sobre Fondos europeos y Financiación Autonómica: retos y perspectivas para Cantabria, Santander (Spain)

2025 XXXII Encuentro de Economía Pública, Punta Umbría (Spain)
XII Jornadas RIFDE- Finanzas autonómicas: A la espera de las reformas, Santiago de Compostela (Spain)
XX Jornadas de Economía Pública, Zaragoza (Spain)
Jornada sobre finançament autonòmic, IAE, Barcelona (Spain) (cancelled)
Jornada "Una fiscalitat per a un lideratge econòmic sostenible", Generalitat de Catalunya, Barcelona (Spain)

2026 Irish Fiscal Advisory Council, Invited Conference, Dublin (Ireland)
University of Ferrara, Ferrara (Italy)
Universidad de Cantabria, Santander (Spain) (scheduled)
XXXIII Encuentro de Economía Pública, Valladolid (Spain) (scheduled)
Conference on "Global Inequalities, Local Taxation: The Impact of Decentralized States", IEA Barcelona (Spain) (scheduled)
XXVIII Encuentro de Economía Aplicada, Cádiz (Spain) (scheduled)
Curso de verano de la UIMP sobre financiación autonómica y sobre fiscalidad, Santander (Spain) (scheduled)

Informacion adicional

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

Colaborador externo en el set-up de la WebPage "www.estuweb.com" como economista, 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; of the one held on June 4-5, 2019; of the held on-line on June 2-3, 2021; and of the one held on May 31st-June 1st, 2023, jointly organized with EU Tax Observatory. 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), of Foro Fiscal IEB 3.0 on "Harmonization of CIT in the EU" (held on May 10th, 2017); of Foro Fiscal IEB 1.1. on "Redistribution and the tax system" (held on March 24th, 2022); of Foro Fiscal IEB 3.1 on "Taxes and firm competitiveness: is there a virtuous cercle?" (held on April 10th, 2024); and of Foro Fiscal IEB 1.2 on "Inheritance Taxation: Redistribution and Family Business" (held

on March 20th, 2025). All previous events organized by IEB. Member of the organizing committee of the '22 Meeting of the Catalan Economists (organized by CEC).

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, Applied Economics Analysis, Bulletin of Economic Research, CESifo Economic Studies, CIRIEC-España/Revista de Economía Pública, Social y Cooperativa, Cities, Cuadernos de Economía, Economia Politica, Economic Inquiry, 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 Health 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 Banking, Accounting and Finance, International Journal of Social Economics, International Journal of Public Administration, International Review of Administrative Sciences, International Review of Economics, International Review of Economics and Finance, International Review of Law & Economics, International Tax and Public Finance, Investigaciones Regionales, Journal of Economic Behavior & Organization, Journal of Economic Inequality, Journal of Public Affairs, Journal of Public Economic Theory, Journal of Public Economics, Journal of Public Finance and Public Choice, Journal of Public Policy, Journal of Regional Science, 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 Administration Review, Public Finance Review, Public Management Review, Publius: The Journal of Federalism, Regional & Federal Studies, Regional Science and Urban Economics, Regional Studies/Regional Science, Revista de Economía Aplicada, Revista de Economía y Finanzas, Revista de Economía Mundial/Journal of World Economy, Scottish Journal of Political Economy, Social Choice and Welfare, Spatial Economic Analysis*, WP (FUNCAS); and Project Evaluation of AEI (Ministerio de Economía y Competitividad), of AGAE (Junta de Andalucía), of CORE (Luxembourg National Research Fund), and of PRIN Call (Italian Ministry for University and Research).

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

Thesis Advisor: Master-UB: Jonathan Jorba (2005), José Polo (2008), Florian Meyer (2018), Yushu Zhang (2019) (joint with J. Vázquez-Grenno) & Kaan Ersöz (2020). PhD-UB: Luca Salvadori (2010-2015; placement: UAB)+, with J.M. Durán; Sara Torregrosa (2011-2016; placement: Lund University) with A. Herranz; Mariona Mas (2015-2020)°, with J.M. Durán; Riccardo Secomandi at University of Parma and of Ferrara (2016-2020), with L. Rizzo.

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); PhD-David Rodríguez-URV (September 2019); PhD-Ronald Miranda-UAB (December 2021).

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

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

° Second Chapter awarded the 2019 Alexandre Pedrós Prize for those under 40 presenting at the *Encuentro de Economía Pública*.

agregat (2006) and acreditació de recerca avançada com a *catedràtic* (2013).

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