

CURRICULUM VITAE

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Umberto GALMARINI

Born in Milan, Italy, on February 1, 1963

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CURRENT AND PREVIOUS ACADEMIC POSITIONS

From November 2001: Associate professor of Public Finance, University of Insubria, Como.

From December 2011: Affiliated researcher, Institut d'Economia de Barcelona (IEB).

1993–2001: Lecturer of Public Finance, Faculty of Economics, Catholic University in Milan.

EDUCATION

1987: Laurea in Economia e Commercio (Bachelor in Economics and Management), Catholic University, Milan.

1989: M.A. in Economics, University of Warwick (UK).

1993: Ph.D. in Economics, University of Warwick (UK).

TEACHING EXPERIENCE

University of Insubria, Faculty of Law

from 2001 to date: Public Finance.

From 2014 to date: Tourism Economics.

from 2002 to 2013: Economics (Microeconomics and Macroeconomics).

from 2006 to 2010: Economics of the Public Sector.

Other Institutions

from 1989 to 1991: Tutor in Economics, Warwick University, UK.

from 1997 to 2009: Public Finance, Catholic University, Milan.

from 1997 to 2001: Public Finance, Catholic University, Piacenza.

from 1997 to 1999: Public Sector Economics, University of Eastern Piedmont, Novara.

2000: Public Finance, University of Eastern Piedmont, Novara.

from 2001 to 2005: Public Finance, Master Degree in Public Economics (MEP), Catholic University, Milan.

from 2005 to 2009: Topics in Modern Public Economics, PhD program in Economics and Finance of the Public Administration (DEFAP), (Scuola per il Dottorato in Economia e Finanza della Amministrazione Pubblica), Catholic University, Milan, and University of Milan.

2012, 2013: Master in Public Finance, Scuola Superiore dell'Economia e delle Finanze, Milan.

PAPERS PRESENTED AT CONGRESSES, SEMINARS, CONFERENCES

European Economic Association, Helsinki, August **1993**.

Paper: *Income Tax Enforcement Policy with Risk Averse Agents*.

Royal Economic Society, Swansea (UK), April **1996**.

International Institute of Public Finance, Tel Aviv, August **1996**.

Paper: *Ad Valorem Taxation on Intermediate Goods in Oligopoly* (with Giuseppe Colangelo).

International Institute of Public Finance, Cordoba, Argentina, August **1998**.

Italian Society of Public Economics (SIEP), Pavia, October **1998**.

Paper: *Tax Avoidance and Progressivity of the Income Tax in an Occupational Choice Model*.

International Institute of Public Finance, Moscow, August **1999**.

Paper: *Public Expenditure and Tax Avoidance* (with Alessandro Balestrino).

Association for Public Economic Theory (APET), University of Warwick, July **2000**.

Paper: *Tax Avoidance, Occupational Choice, and Progressive Income Taxation*.

International Institute of Public Finance, Seville, August **2000**.

Italian Society of Public Economics (SIEP), Pavia, October **2000**.

ISPE Conference on "Public Finance and Development", Cornell University, September **2001**.

Paper: *Presumptive Taxation, Markets and Redistribution* (with Alessandro Balestrino).

Association for Public Economic Theory (APET), Paris, July **2002**.

Italian Society of Public Economics (SIEP), Pavia, October **2002**.

Paper: *Search and Taxation in a Model of Underground Economic Activities* (with Dan Anderberg and Alessandro Balestrino).

Conference on *Lobbying and Institutional Structure of Policy Making*, Dipartimento di Economia Pubblica, Università "La Sapienza", Rome, September **2002**.

International Institute of Public Finance, Prague, August **2003**.

Paper: *Fiscal Federalism and Endogenous Lobbies' Formation* (with Massimo Bordignon and Luca Colombo).

Workshop on Fiscal Federalism, Institut d'Economia de Barcelona (IEB), June **2005**.

Exeter University, Department of Economics, Departmental Seminars, October **2007**.

Paper: *Fiscal Federalism and Lobbying* (with Massimo Bordignon and Luca Colombo).

Italian Society of Public Economics (SIEP), Pavia, September **2007**.

Paper: *Spesa Standard e Perequazione della Capacità Fiscale dei Comuni Trentini* (with Leonzio Rizzo).

Association for Public Economic Theory (APET), Istanbul, June **2010**.

International Institute of Public Finance, Uppsala, August **2010**.

Italian Society of Public Economics (SIEP), Pavia, September **2010**.

Canadian Public Economics Group (CPEG), Kingston, Ontario, November **2010**.

Paper: *Should Tax Bases Overlap in a Federation with Lobbying?* (with Alexandro Esteller-Moré and Leonzio Rizzo).

Seminars at the Institut d'Economia de Barcelona (IEB), June **2010**.

Italian Society of Public Economics (SIEP), Pavia, September **2010**.

Paper: *Local Governments Tax Autonomy, Lobbying, and Welfare* (with Sandro Brusco and Luca Colombo).

IV Workshop on Fiscal Federalism, Institut d'Economia de Barcelona (IEB), June **2011**.

Paper: *Vertical Tax Externalities in a Federation with Lobbying* (with Alexandro Esteller-Moré and Leonzio Rizzo).

Italian Society of Public Economics (SIEP), Pavia, September **2011**.
Association for Public Economic Theory (APET), Lisbon, July **2013**.
Paper: *Optimality and Distortionary Lobbying: Control Policies of Cigarettes Consumption* (with Luca Colombo).

International Institute of Public Finance, Dresden, August **2012**.
V Workshop on Fiscal Federalism, Institut d'Economia de Barcelona (IEB), June **2013**.
Association for Public Economic Theory (APET), Lisbon, July **2013**.
Paper: *Fiscal-Capacity Equalization-Grants with Taxpayers' Lobbying* (with Alexandro Esteller-Moré and Leonzio Rizzo).

European Public Choice Society, Cambridge, April **2014**.
2nd Workshop on Federalism and Regional Policy, Siegen, Germany, April **2014**.
International Institute of Public Finance, Dublin, August **2015**.
Italian Society of Public Economics (SIEP), Ferrara, September **2015**.
Paper: *Party's Discipline and Political Dynasties. Revisiting the Role of Term Limits in Electoral Systems* (with Lorenzo Boetti, Massimiliano Piacenza and Gilberto Turati).

13th Journées Louis-André Gérard-Varet, Aix en Provence, June **2014**.
Paper: *Local Infrastructures and Externalities: Does the Size Metters?* (with Massimiliano Ferraresi and Leonzio Rizzo).

OTHER ACTIVITIES

from 2003 to 2013: Member of the *Comitato per la Finanza Locale* (Committee on Local Public Finance) of the Autonomous Province of Trento (advisory board of the local government on issues related to equalization transfers from the provincial government to the municipalities).

from 2014 to date: Member of the *Comitato per la modernizzazione del sistema pubblico provinciale e per lo sviluppo*, e del *Sottocomitato per la finanza locale* (Sub-committee on Local Public Finance), of the Autonomous Province of Trento.

Referee for the following academic journals: *Journal of Public Economics*, *Oxford Economic Papers*, *International Tax and Public Finance*, *Journal of Public Economic Theory*, *Public Finance Quarterly*, *Economics & Politics*, *Fiscal Studies*, *Politica Economica*, *Energy Economics*, *Southern Economic Journal*, *Economia Politica*, *Hacienda Pública Española*, *Research in Economics*.

RESEARCH FUNDS

2005: Fondi FAR (Italian Ministry of University and Scientific Research). Title of the project: *Public institutions and firms in economic policy making in Europe*.

2006: Fondi FAR (Italian Ministry of University and Scientific Research). Title of the project: *Indirect taxation on energy products and linked products*.

2007: Fondi FAR (Italian Ministry of University and Scientific Research). Title of the project: *Pricing policies and tax incidence in markets with excludable public goods*.

2008: Fondi FAR (Italian Ministry of University and Scientific Research). Title of the project: *Incentive mechanisms and allocative efficiency in multi-principal multi-agent games*.

2008: Istituto Regionale di Ricerca, Regione Lombardia. Title of the project: *Estimation of the expenditure needs of the Municipal governments in Lombardia*.

2010: Fondi FAR (Italian Ministry of University and Scientific Research). Title of the project: *Equity and efficiency of local public policies: the impact of the degree of tax autonomy of local governments*.

- 2010:** IEF (Instituto de Estudios Fiscales, Ministerio de Hacienda, Madrid). Title of the project: *Tax decentralization and lobbying: Is this interaction welfare-enhancing?* Investigador principal: A. Esteller-Moré.
- 2010:** Ministerio de Ciencia y Innovacion, Catalan Government. Title of the project: *Tax assignment and fiscal decentralization*. (ECO2009-12928) Investigador principal: A. Esteller-Moré.
- 2011:** Fondi FAR (Italian Ministry of University and Scientific Research). Title of the project: *Tax shifting and incidence of indirect taxes in markets for excludable public goods*.
- 2012:** Fondi FAR (Italian Ministry of University and Scientific Research). Title of the project: *The role of pressure groups in influencing the European Union policies*.
- 2012:** Spanish Ministry of Economy and Competitiveness (ECO2012-37873). Title of the project: *Sub-central fiscal policies: efficiency, competition and redistribution*. Investigador principal: A. Esteller-Moré. Institut de Economia de Barcelona (IEB).

ARTICLES IN REFEREED JOURNALS

- Esteller-Moré, A., Galmarini, U., Rizzo, L. (2016). Fiscal equalization and lobbying. *International Tax and Public Finance*, forthcoming.
- Brusco, S., Colombo, L., Galmarini, U. (2014). Tax differentiation, lobbying, and welfare. *Social Choice and Welfare*, 42(4), 977–1006.
- Galmarini, U. Pellegrino, S., Piacenza, M., Turati, G. (2014). The runaway taxpayer, or: Is prior tax notice effective againsts scofflaws? *International Tax and Public Finance*, 21, 468–497.
- Esteller-Moré, A., Galmarini, U., Rizzo, L. (2012). Vertical tax competition and consumption externalities in a federation with lobbying. *Journal of Public Economics*, 96, 295–305.
- Bordignon, M., Colombo, L., Galmarini, U. (2008). Fiscal federalism and lobbying. *Journal of Public Economics*, 92, 2288–2301.
- Balestrino, A., Galmarini, U. (2005). Presumptive taxation, markets and redistribution. *Politica Economica*, vol. 1, 165–186.
- Anderberg, D., Balestrino, A., Galmarini, U. (2003). Search and taxation in a model of underground economic activities. *Economic Inquiry*, 41(4), 647–659.
- Balestrino, A., Galmarini, U. (2003). Imperfect tax compliance and the optimal provision of public goods. *Bulletin of Economic Research*, 55 (1), 37–52.
- Colangelo, G., Galmarini, U. (2001). Ad valorem taxation on intermediate goods in oligopoly. *International Tax and Public Finance*, 8(1), 53–73.
- Colangelo, G., Galmarini, U. (1997). On the Pareto ranking of commodity taxes in a price-setting oligopoly with product differentiation. *Public Finance*, 52(1), 50–63.
- Galmarini, U. (1997). On the size of the regressive bias in tax enforcement. *Economic Notes*, vol. 1, 75–102.
- Galmarini, U. (1996). Coefficienti presuntivi di reddito e politiche di accertamento fiscale. *Rivista Internazionale di Scienze Sociali*, n. 2, 1996, 173–192.

WORKING PAPERS AND WORK IN PROGRESS

- Esteller-Moré, A., Galmarini, U., Rizzo, L. (2015). Fiscal equalization under political pressures. Document de Treball de l'IEB, 2015/21.

Colombo, L., Galmarini, U. (2015). Optimality and distortionary lobbying: Regulating tobacco consumption. Document de Treball de l'IEB, 2015/2.

Ferraresi, M., Galmarini, U., Rizzo, L. (2014). Local infrastructures and externalities: Does the size matters? Document de Treball de l'IEB, 2014/37.

Balestrino, A., Galmarini, U. (2005). On the redistributive properties of presumptive taxation. CESifo Working Papers, no. 1381.

Boetti, L., Galmarini, U., Piacenza, M., Turati, G.: *Party's discipline and political dynasties. Revisiting the role of term limits in electoral systems.*

Ferraresi, M., Galmarini, U., Rizzo, L., Zanardi, A.: *Impact on local expenditure of the switch from own taxes to vertical transfers: evidence from Italy.*

Colombo, L., Colombo, S., Galmarini, U.: *Taxation, regulation, and persuasive advertising in a model of sin goods.*

OTHER PUBLICATIONS

Galmarini, U. (2016). *La finanza locale nella Provincia Autonoma di Trento*. In: Engl, A., Pallaver, G., Alber, E., I comuni dell'Euregio Tirolo – Alto Adige – Trentino. Partecipazione, collaborazione, finanziamento. Un confronto. Politika 2016. Annuario di politica dell'Alto Adige. Bolzano.

Three chapters of the textbook *Scienza delle finanze*, Balestrino, A., Galli, E., Spataro, L., (Eds.), UTET, Torino, 2015.

Capitolo V.1: Il sistema tributario: definizioni, principi, finalità

Capitolo V.2: Incentivi, efficienza, traslazione e incidenza delle imposte

Capitolo V.3: Equità, efficienza e sistemi tributari ottimali

Galmarini, U., Rizzo, L. (2008). Determinazione dei fabbisogni attraverso i costi standard. In: ISAE-IRES-IRPET-SRM-IRER, *La Finanza Locale in Italia, Rapporto 2008*. Franco Angeli, Milano.

Galmarini, U., Rizzo, L. (2008). Spesa standard e perequazione della capacità fiscale dei Comuni. In: Guerra, M.C., Zanardi, A., (Eds.). *La Finanza Pubblica Italiana, Rapporto 2008*. Il Mulino, Bologna.

Galmarini, U., Rizzo, L. (2006). Spesa standard e perequazione della capacità fiscale dei Comuni Trentini. In: ISAE-IRES-IRPET, *La Finanza Locale in Italia, Rapporto 2006*. Franco Angeli, Milano.

Galmarini, U. Capitoli 5, 6, 7 e 8 su "Evasione fiscale". In: Ambrosanio, M.F., Bordignon, M., Galmarini, U., Panteghini, P. (1997). *Lezioni di teoria delle imposte*. ETAS libri, Milano.

Galmarini, U. (1992). Il riequilibrio delle dotazioni finanziarie dei Comuni: i risultati di otto anni di legislazione. *Economia Pubblica*, 7/8, 361–375.