

## 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 1, 2001: Associate professor of Public Finance, University of Insubria, Como.

From December 2, 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 2002 to date:** Economics (Microeconomics and Macroeconomics).

**from 2006 to date:** 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.

## 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**.

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**.

Paper: *Optimality and Distortionary Lobbying: Control Policies of Cigarettes Consumption* (with Luca Colombo).

International Institute of Public Finance, Dresden, august **2012**.

Paper: *Fiscal-Capacity Equalization-Grants with Taxpayers' Lobbying* (with Alexandro Esteller-Moré and Leonzio Rizzo).

## OTHER ACTIVITIES

**from 2003 to date:** 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).

Referee of 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*.

## 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. Title of the project: *Tax decentralization and lobbying: Is this interaction welfare-enhancing?* Investigador principal: A. Esteller-Moré.

**2010:** Ministerio de Ciencia y Tecnología. Title of the project: *Tax assignment and fiscal decentralization*. 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).

## PUBLICATIONS

- (1) *Il riequilibrio delle dotazioni finanziarie dei Comuni: i risultati di otto anni di legislazione*, *Economia Pubblica*, n. 7/8-**1992**, pp. 361–375.
- (2) *Coefficienti Presuntivi di Reddito e Politiche di Accertamento Fiscale*, *Rivista Internazionale di Scienze Sociali*, n. 2, **1996**, pp. 173–192.

- (3) *On the Size of the Regressive Bias in Tax Enforcement*, Economic Notes, n. 1, **1997**, pp. 75–102.
- (4) *On the Pareto Ranking of Commodity Taxes in a Price-Setting Oligopoly with Product Differentiation*, (with G. Colangelo), Public Finance, Vol. 52(1), **1997**, pp. 50–63.
- (5) *Lezioni di teoria delle imposte* (with M.F. Ambrosanio, M. Bordignon and P. Panteghini), ETAS libri, Milano, **1997**. U. Galmarini ha scritto i capitoli 5, 6, 7 e 8 su “Evasione fiscale”.
- (6) *Ad Valorem Taxation on Intermediate Goods in Oligopoly*, (with G. Colangelo), International Tax and Public Finance, Vol. 8(1), **2001**, pp. 53–73.
- (7) *Imperfect Tax Compliance and the Optimal Provision of Public Goods* (with A. Balestrino), Bulletin of Economic Research, Vol. 55 (1), **2003**, pp. 37–52.
- (8) *Search and Taxation in a Model of Underground Economic Activities* (with D. Anderberg and A. Balestrino), Economic Inquiry, Vol. 41 (4) October, **2003**, pp. 647–659.
- (9) *On the Redistributive Properties of Presumptive Taxation* (with A. Balestrino), CESifo Working Papers, no. 1381, January **2005**.
- (10) *Presumptive Taxation, Markets and Redistribution* (with A. Balestrino), Politica Economica, numero 1, aprile **2005**, pp. 165–186.
- (11) *Spesa Standard e Perequazione della Capacità Fiscale dei Comuni Trentini* (with L. Rizzo), La Finanza Locale in Italia, Rapporto 2006, ISAE-IRES-IRPET, Franco Angeli, Milano, **2007**, pp. 135–148.
- (12) *Spesa Standard e Perequazione della Capacità Fiscale dei Comuni* (with L. Rizzo), in La Finanza Pubblica Italiana, Rapporto 2008, a cura di Maria Cecilia Guerra e Alberto Zanardi, Il Mulino, Bologna, **2008**, pp. 249–275.
- (13) *Fiscal Federalism and Lobbying* (with M. Bordignon and L. Colombo), Journal of Public Economics, vol. 92, **2008**, pp. 2288–2301.
- (14) *Determinazione dei Fabbisogni attraverso i Costi Standard* (with L. Rizzo), La Finanza Locale in Italia, Rapporto 2008, ISAE-IRES-IRPET-SRM-IRER, Franco Angeli, Milano, **2008**, pp. 133–147.
- (15) *Vertical Tax Competition and Consumption Externalities in a Federation with Lobbying* (with Alexandro Esteller-Moré and Leonzio Rizzo), Journal of Public Economics, vol. 96, **2012**, pp. 295–305.

## PAPERS IN PROGRESS

*Fiscal-Capacity Equalization-Grants with Taxpayers Lobbying*  
(with Alexandro Esteller-Moré and Leonzio Rizzo).

*Tax Autonomy, Lobbying, and Welfare*  
(with Sandro Brusco and Luca Colombo).

*Optimality and Distortionary Lobbying: Control Policies of Cigarettes Consumption*  
(with Luca Colombo).

*The Runaway Taxpayer, Or: Is Prior Tax Notice Effective againsts Scofflaws?*  
(with Simone Pellegrino, Massimiliano Piacenza and Gilberto Turati)