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## **BROWN UNIVERSITY**

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### **Office Contact Information**

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**Personal Information:** Male, Argentinian and Italian citizen

### **Undergraduate Studies:**

BS, Economics, Universidad Nacional de La Plata, 2011

### **Graduate Studies:**

MA, Economics, Universidad Nacional de La Plata, 2015  
MA, Economics, Brown University, 2017

Brown University, 2016 to present

Ph.D. Candidate in Economics

Thesis Title: "Firms as Tax Collectors"

Expected Completion Date: May 2022

### **References:**

Professor John Friedman  
Department of Economics  
Brown University  
john\_friedman@brown.edu

Professor Kenneth Chay  
Department of Economics  
Brown University  
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Research Economist Pierre Bachas  
Development Research Group  
The World Bank  
pbachas@worldbank.org

### **Research and Teaching Fields:**

Public Economics, Development Economics, Labor Economics

### **Teaching Experience:**

Spring 2019	Labor Economics, Brown University, TA for Professor Kenneth Chay
Fall 2020	
Spring 2020	
Fall 2021	
Spring 2021	Industrial Organization, Brown University, TA for Professor Manuel Lanastre
Fall 2019	Economic Development, Brown University, TA for Professor Aaron Weisbord
Summer 2019	Econometrics, Brown University Pre-College Program, Instructor

Fall 2018            Development and the International Economy, Brown University, TA for Professor Bryce Steinberg

**Professional Activities:**

*Presentations*

Fall 2021            Applied Microeconomics Lunch Seminar, Brown University, NBER Business Taxation in a Federal System, 6th Zurich Conference on Public Finance in Developing Countries

**Research Experience and Other Employment:**

2019-2020          World Bank, Research Assistant for Pierre Bachas and Anne Brockmeyer  
Summer 2018       Brown University, Research Assistant for Professor Emily Oster  
2012-2015          Universidad Nacional de La Plata, Research Assistant for Professor Irene Brambilla

**Honors, Scholarships, and Fellowships:**

2018-2021          Graduate Student Scholarship, Brown University  
2016-2017          Fulbright Fellowship

**Publications:**

“Exports of Argentina and Brazil under the Generalized System of Preferences” (with Facundo Albornoz and Irene Brambilla). *Ensayos Económicos*, 1(74), pp. 27-55 (2016).

**Research Papers:**

“Firms as Tax Collectors” (with Darío Tortarolo) ([Job Market Paper](#))

The use of firms as tax collectors on behalf of others is widespread around the world. We study the direct and indirect implications of delegating tax collection duties on firms. Our research design exploits an unexpected and major reform to the withholding regime of the Turnover Tax in the City of Buenos Aires where a substantial number of big firms were appointed to act as Collection Agents (CAs) based on a predetermined revenue threshold. By combining rich firm-to-firm administrative data along with quasi-experimental methods, our evidence shows that: (i) firms newly appointed as CAs do not experience any real effects on their business activity; (ii) firms with commercial ties to CAs increase their self-reported income; (iii) on net the government collects more tax revenue. We argue that withholding imposes a lower bound on self-reported income, especially for downstream firms. Taken together, our paper suggests that withholding can be an effective tool to improve tax collection without hurting firms in developing countries.