FRANCESCO ALOSA

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September 2023

EDUCATION

Alma Mater Studiorum - University of Bologna   *2019 - 2024 (expected)*
PhD Economics

Research area: Public Economics.
Supervisor: Professor Matthew Wakefield.

London School of Economics and Political Science (LSE)   *2018 - 2019*
MSc Economics

Dissertation: "Optimal Inheritance Taxation: a Case for Taxing the Rich"
Supervisor: Professor Camille Landais.

Sapienza University of Rome   *2015 - 2018*
BSc Economics + Advanced Class in Economics and Statistics:

Dissertation: "The Aggregate Production Function: Some Relevant Problems"
Supervisor: Professor Annamaria Simonazzi.

Stockholm University   *January - June 2017*
Exchange Semester (ERASMUS), *Nationalekonomiska institutionen*

RESEARCH AND TEACHING POSITIONS

Research Fellow Department of Statistics - University of Bologna   *September 2023-2024*

Teaching Assistant (undergraduate level) - University of Bologna

- Public Finance and Public Policy – Department of Economics-DSE (2024)
- Labour Economics – Department of Economics-DSE (2023-2024)
- Microeconomics – Department of Economics-DSE (2020-2022)
- Principles of Public Economics – Department of Managment-DiSA (2020)

RESEARCH PAPERS

- Estimating the Elasticity of Turnover from Bunching: Preferential Tax Regimes for Solo Self-employed in Italy (Job Market Paper)

Turnover is a key indicator of economic activity, but we know little about how much entrepreneurs adjust it as a response to taxation. This is because business taxation is usually based on profits, rather than turnover. This paper exploits the notch created by the eligibility cut-off of the preferential (turnover) tax regime for solo self-employed in Italy to study turnover responses to taxation. I find that many solo self-employed bunch below the turnover threshold to be eligible for the preferential scheme. The effects of the tax scheme on bunching are different in different sectors, with professionals, business intermediaries and retailers having the largest observed responses. Then, I estimate the turnover tax elasticity in these three sectors by focusing on the (last) marginal buncher. To do so, I build on Kleven and Waseem (2013) to develop a theoretical framework that matches the empirical evidence and derive a modified indifference condition that fits the institutional set-up. After accounting for compliance costs, professionals have the largest elasticity (6.6%).

- A Theory of Public Good Provision with Heterogeneous Risk Preferences

People with different attitudes to risk have different views on the extent to which society should invest in certain (risky) projects. This paper presents a theory of optimal provision of a (risky) public good when individuals have heterogeneous preferences for risk. The public good has an insurance purpose as it allows individuals to shift risk from private to public consumption. On the one hand, private provision of the public good is inefficient because people do not internalise the insurance gains of the other agents. On the other, public provision might fail to achieve the (ex-ante) first best outcome if agents cannot be targeted and compensated when the policy does not reflect their specific risk preferences. With an application on capital income and endowment taxation, this paper shows it is possible to improve welfare by exploiting the different choices of the agents with different risk preferences.

RESEARCH PAPERS IN PROGRESS

- **Estimating the Revenue Effects of Preferential Tax Regimes in Italy**

- **Social Choices with Heterogeneous Risk Preferences**

AWARDS

- **SIEP Prize 2023**, *Società Italiana di Economia Pubblica* for "Estimating the Elasticity of Turnover from Bunching: Preferential Tax Regimes for Solo Self-employed in Italy"

VISITING PERIODS

- **Institute for Fiscal Studies (IFS)**, London, UK	*January-April 2023*
- **Uppsala Center for Fiscal Studies (UCFS)**, Uppsala University	*May 2022, May 2023*

TALKS AND POSTER SESSIONS

SIEP conference - Verona, Italy	*September 2023*
Royal Economic Society PhD conference - Glasgow, UK	*June 2023*
Institute for Fiscal Studies (IFS) - London, UK	*February 2023*
21st LAGV Public Econ conference - Aix-Marseille School of Economics	*June 2022*
Public Economics PhD workshop - University of Helsinki	*June 2022*
ZEW Public Finance Conference 2022 - University of Mannheim	*May 2022*
UCFS Workshop - Uppsala Center for Fiscal Studies	*March 2022*
Warwick Economics PhD Conference - University of Warwick	*June 2021*
Poster Session - Federico II University of Naples	*June 2019*

SUMMER SCHOOLS & WORKSHOPS

Public Economics PhD summer workshop - University of Helsinki	*June 2022*
UCFS Workshop - Uppsala Center for Fiscal Studies	*March 2022*
Naples Summer School in Economics and Finance - Federico II University	*June 2019*

SKILLS

Programming Languages and Frameworks

- MATLAB, R, STATA, LaTeX, Gretl, Word, Excel, Power Point.

Languages

- Italian − mother tongue
- English − fluent
- French − basic reading skills