

Adrien Pacifico

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		Citizenship:	French
Advisors:	O. Bargain, A. Trannoy	Birth date:	1989-05-29

Publication

2016: Fiscalité des familles aisées sous le quinquennat Hollande: vers un crédit d'impôt par enfant ? *Revue Française de Finances Publiques* n° 133, p.209 (with O. Bargain & A. Trannoy).

Work in progress

- *Tax frequency (with O. Bargain & A. Trannoy).*
The pioneering work of Vickrey (1939, 1947) on the income-tax frequency has not inspired a lot of further studies. We propose an investigation of this issue both from a theoretical and empirical viewpoint within an annual framework. We first show that increasing the income-tax frequency (from an annual tax basis to a monthly tax basis) is Pareto-improving for any convex tax scheme. This result is obtained for the same tax revenue. Welfare gains are all the larger as the infra-annual volatility of income is large and the propensity to save is low, implying that the benefits should be larger for the bottom of the income distribution. We submit an empirical illustration using French administrative data and simulations of the current tax-benefit system. Despite that this system is not convex over the whole income domain, we show that increasing the tax frequency can lead to substantial social welfare gains.
- *An evaluation of child related tax-benefits on fertility, work, civil union and divorce.*
French high income households benefit from two main instruments with respect to children : a tax break that embodies an equal sacrifice spirit called *quotient familial*, and a family benefit called *allocation familiale* depending only on the number of children. Two reforms in 2012 and 2015 have decreased the net tax break and transfers towards households which monthly income is over 6 000 euros. These reductions impact disposable income significantly : it goes up to 6% for a married couple with 3 children earning 8 500 euros. Based on panel data containing individualised administrative tax returns we use these two natural experiments to evaluate their individual and joint impact on working hours, fertility, civil union and divorce.
- *Tax optimization within household: a test of the collective model (with O. Bargain, D. Echevin & N. Moreau).*
French tax-households benefit of tax rebate from the presence of children in the fiscal-household. French cohabiting couples are registered as two tax units, and each child can be allocated in each tax unit. Due to some complex rules of the french income tax, there exists an optimal allocation of children between tax-households to minimize the household income tax. We test with recently available administrative data whether couples maximize their disposable income through optimal allocation of children within fiscal-household.

Policy briefs & Press

- *Abandonner la décote, cette congère fiscale.*
IDEP Analyses N°7 (with A. Trannoy) ; cited in *Les Échos*, 2016-02-04, p.3.
- *Les petits pas du "grand soir" fiscal*
Le Monde du Jeudi 9 juillet 2015 (with O. Bargain & A. Trannoy).
- *Fiscalité des familles aisées : vers une forfaitarisation de l'enfant.*
IDEP Analyses N°6 (with O. Bargain & A. Trannoy).

Teaching experience

- **2014-2015** : Teaching assistant in mathematics, 1st year bachelor students (60 hours, assisting Antonin Macé).

Education

2014–201x : Aix-Marseille School of Economics PhD program (PhD Advisors: Alain Trannoy & Olivier Bargain)

2012–2014 : Aix-Marseille School of Economics graduate program.

Fall 2012 : Visiting student, Bishop's University (Canada).

2011–2014 : Magistère ingénieur économiste (Faculté d'économie gestion, Marseille, France).

2009–2012 : Bachelor in economics (Faculté d'économie gestion, Marseille, France).

Conferences

2018-06-25 : **Rich households taxable income and the lowering of the family quotient ceiling: A French natural experiment** 17th Journées LAGV - international conference in public economics, Aix-en-Provence, France

2017-07-13 : **The Impact of Tax Frequency: Theoretical and Empirical Investigations** (in collaboration with Olivier Bargain & Alain Trannoy) 18th annual Meeting of the Association for Public Economic Theory, Paris, France

2016-03-15 : **Tax frequency : Theoretical and empirical analysis** (in collaboration with Olivier Bargain & Alain Trannoy) École thématique CNRS Évaluation des politiques publiques, organisée par "*La Fédération Travail, Emploi, Politiques Publiques*" (FR CNRS n° 3435)

2015-12-17 : **Du sacrifice égal au transfert forfaitaire par enfant : un bilan des réformes du traitement fiscal de la famille** (in collaboration with Olivier Bargain & Alain Trannoy) Évaluations des politiques publiques, organized by "*direction générale du Trésor*", and the french economic association (AFSE)

Computer Skills & Languages

- **Version Control:** git (intermediate)
- **Programming:** Python, Jupyter-Notebook, Bash (notions)
- **Statistics:** Pandas, Statsmodels, Scikit-Learn, R (notions), Sas
- **Microsimulation:** OpenFisca
- **Mathematics:** Sympy (intermediate), Sarge (beginner).
- **Web scraping:** Beautiful Soup
- **Languages:** French (native), English (fluent)

Hackathons

- 2016-11 :** [La fiscalité à l'épreuve de la modernité](#), organised by *IMF & La Direction générale des Impôts et des Domaines du Sénégal*, Dakar, Senegal
- 2016-04 :** [#CodeImpot](#), organised by *Etalab & Direction générale des Finances publiques*, Paris, France
- 2015-12 :** [#HackRepNum](#) , organised by *HackYourPhD & LISIS*, Paris, France

Internships

- **April–August 2014: Microsimulation**
Commissariat général à la stratégie et à la prospective (joint with Etalab), *Paris*, supervised by Mahdi Ben Jelloul.
Developed and worked on Openfisca, an Opensource microsimulation software.
<http://www.openfisca.fr/>
- **May–July 2013: Research**
GREQAM, Marseille, (France)
Worked on decision under total uncertainty and on national public spendings (under the direction of Nicolas Gravel)
- **July 2012: Management Control**
Bacardi, Geneva, (Switzerland)
Created a database of FTE workers in Bacardi's plants.
- **June 2012: Research**
GREQAM, Marseille, (France)
Translated experiments from English to French (under the direction of Nobuyuki Hanaki)

Academic Life

- 2012-2014 :** Student representative at *Faculté d'Économie et de Gestion, Aix-Marseille Université (conseil d'UFR)*