# Duccio Gamannossi degl'Innocenti

# Curriculum Vitae

	Experience		
Mar. 2023 $\rightarrow$	Assistant Professor (Fixed Term), University of Padua, Padua.  Member of the Department of Economics and Management		
	<b>Postdoctoral Researcher</b> , Catholic University of the Sacred Heart, Milan. Member of the Department of Economics and Finance and CIFREL research centre		
	<b>Postdoctoral Research Associate</b> , <i>University of Exeter</i> , Exeter, Member of the Tax Administration Research Centre.		
•	Visiting Researcher, Brunel University London. Mentor: Dr. Matthew D. Rablen		
	Education		
E   0010 :	<b>PhD in Economics</b> , <i>IMT</i> , <i>School for Advanced Studies</i> , Lucca, Grade: <i>Excellent</i> . Thesis Title: "Essays on Tax Collection and Local Government Efficiency" Supervisor: Dr. Matthew D. Rablen		
	Thesis Title: "Essays on Tax Collection and Local Government Efficiency"		
Mar. 2017 Dec. 2008 to	Thesis Title: "Essays on Tax Collection and Local Government Efficiency"		
Mar. 2017 Dec. 2008 to	Thesis Title: "Essays on Tax Collection and Local Government Efficiency" Supervisor: Dr. Matthew D. Rablen  Master in Economics, Universita degli Studi di Firenze, Florence, Grade: 110		
Mar. 2017  Dec. 2008 to Jul. 2012  Sep. 2004 to	Thesis Title: "Essays on Tax Collection and Local Government Efficiency" Supervisor: Dr. Matthew D. Rablen  Master in Economics, Universita degli Studi di Firenze, Florence, Grade:110 cum laude/110. Thesis Title: Tax Evasion: Revenue Collection and Enforcement of Compliance		
Mar. 2017  Dec. 2008 to Jul. 2012  Sep. 2004 to	Thesis Title: "Essays on Tax Collection and Local Government Efficiency" Supervisor: Dr. Matthew D. Rablen  Master in Economics, Universita degli Studi di Firenze, Florence, Grade:110 cum laude/110. Thesis Title: Tax Evasion: Revenue Collection and Enforcement of Compliance Advisor: Prof. Alessandro Petretto  Bachelor in Economics, Universita degli Studi di Firenze, Florence,		
Mar. 2017  Dec. 2008 to Jul. 2012  Sep. 2004 to	Thesis Title: "Essays on Tax Collection and Local Government Efficiency" Supervisor: Dr. Matthew D. Rablen  Master in Economics, Universita degli Studi di Firenze, Florence, Grade:110 cum laude/110. Thesis Title: Tax Evasion: Revenue Collection and Enforcement of Compliance Advisor: Prof. Alessandro Petretto  Bachelor in Economics, Universita degli Studi di Firenze, Florence, Grade:105/110. Thesis Title: Tax Evasion: Theoretical Models, Empirical Evidences and Normative Impli		

#### Publications

Forthcoming Marketed Tax Avoidance: An Economic Analysis.

Jiao Li, Duccio Gamannossi degl'Innocenti, Matthew Rablen

The Scandinavian Journal of Economics

Dec. 2022 Tax Avoidance and Evasion in a Dynamic Setting.

Duccio Gamannossi degl'Innocenti, Rosella Levaggi and Francesco Menoncin *Journal of Economic Behavior & Organization, 204, 443-456.* 

#### Oct. 2020 Improving the quality of public spending in Europe.

M. Bordignon, M. Buso, R. Caruso, D. Gamannossi degl'Innocenti, L. Gerotto, R. Levaggi, L. Rizzo, R. Secomandi and G. Turati

Study at the request of: Directorate-General for Parliamentary Research Services (EPRS) of the European Parliament.

#### Jan. 2020 Tax Evasion on a Social Network.

Duccio Gamannossi degl'Innocenti and Matthew D. Rablen Journal of Economic Behavior & Organization, 169, 79-91.

#### Jun. 2018 Essays on Tax Collection and Local Government Efficiency.

Duccio Gamannossi degl'Innocenti

In "Atti e Memorie", Accademia toscana di scienze e lettere "La Colombaria", Vol. LXXXII, Florence: Olschki.

#### Dec. 2017 Tax Avoidance and Optimal Income Tax Enforcement.

Duccio Gamannossi degl'Innocenti and Matthew D. Rablen *Journal of Tax Administration*, 3(2), 36-64.

#### Oct. 2017 Optimal Income Tax Enforcement in the Presence of Tax Avoidance.

Duccio Gamannossi degl'Innocenti and Matthew D. Rablen In N. Hashimzade and Y. Epifantseva (Eds.) "The Routledge Companion to Tax Avoidance Research", Ch.22, London: Routledge.

#### Nov. 2016 Income tax avoidance and evasion: A narrow bracketing approach.

Duccio Gamannossi degl'Innocenti and Matthew D. Rablen, *Public Finance Review*, 45(6), 815-837

### Works in Progress

# Differential COVID-19 mortality in the United States: Patterns, causes and policy implications.

Michael A. Stoto, Samantha Schlageter, Duccio Gamannossi degl'Innocenti, Fabiana Zollo, John D. Kraemer

R&R at: Frontiers in Public Health

# Third time's a charm? Assessing the impact of the third phase of the EU EST on emissions and performance.

Massimo Bordignon and Duccio Gamannossi degl'Innocenti Invited Feature Paper at: Sustainability

#### Progressive Fines and Tax Evasion.

Duccio Gamannossi degl'Innocenti, Antoine Malezieux, Julie Rosaz and Annalisa Tirozzi $\underline{\textit{MIMEO}}$ 

#### The Impact of Reverse Charge on VAT compliance.

Davide Cipullo, Duccio Gamannossi degl'Innocenti, Marco Le Moglie, Federico Passerini

#### **Projects**

#### Dec. $2020 \rightarrow$ **Drafting and Investigator**.

Sovereign and Corporate Debt in the aftermath of a major crisis: Economic and Political Implications, **PRIN** project

Coordinator: Prof. Silvia Marchesi Research Unit Head: Dr. Davide Cipullo

- Feb. 2020 to **Drafting and Investigator**.
  - Nov. 2020 A study on the methodology to compute and identify budgetary waste in Member States. Study at the request of: *Directorate-General for Parliamentary Research Services (EPRS)* of the European Parliament.

#### Teaching

- 2021/2022 Introduction to Coding, Ca' Foscari University of Venice, Venice, Italy.
  - ightarrow Minor in Data, Information and Society of the International Honors College In English, 30h
- 2018/2019 to **Public Finance**, Catholic University of the Sacred Heart, Milan, Italy.
  - 2021/2022 Undergraduate degree in Economics and Management In English Second Module 30h: 2018/2019, 2020/2021, 2021/2022 First and Second Module 60h: 2019/2020

#### Organizational Activities

- 2021 → Administrator of the CIFREL webpage and CIFREL Working Paper series, Catholic University of the Sacred Heart, Milan, Italy.
- Sep. 2017 Organizer of TARC Brown Bag Seminars, University of Exeter, Exeter, UK.
- to Mar. 2019 A series of fortnight seminars providing scholars and practitioners an occasion to meet with the frontier of research on tax related themes.

#### **Fellowships**

- Mar. 2023 → **Associate Fellow**, *Catholic University of the Sacred Heart*, Milan, Associate of the CIFREL.
- Mar. 2019  $\rightarrow$  **Associate Fellow**, *University of Exeter*, Exeter, Associate of the Tax Administration Research Centre.

#### Awards and Prizes

- Nov. 2017 **PhD Thesis Prize**, Accademia toscana di scienze e lettere "La Colombaria", Florence, Italy.
  - Best PhD thesis in "Law, Social and Economic Sciences" for the years 2014-2017, 2500€
- Feb. 2013 **Three year PhD scholarship**, Italian Ministry of Education. full tuition and stipend

# Conferences, Seminars, Workshops

- 25 Apr. 2022 **Seminar**, Burgundy School of Business, University of Bourgogne Franche-Comte, Dijon, France.
  - Presenter of the working paper: "Progressive Fines and Tax Evasion"
- 22 Sep. 2021 **Conference**, The 7th Shadow Conference, Brunel University, London, UK. Presenter of the working paper: "Tax Avoidance and Evasion in a Dynamic Setting"
- 16 Sep. 2021 **Conference**, Italian Public Economics Society (SIEP) Annual Conference University of Bari, Bari, Italy.
  - Presenter of the working paper: "Tax Avoidance and Evasion in a Dynamic Setting"

- 15 Dec. 2020 **Conference**, TARC 8th Annual Conference, University of Exeter, Exeter, UK. Presenter of the working paper: "VAT Thresholds"
- 20 Sep. 2019 Seminar, University of Bologna, Rimini Campus, Italy.
  Seminar for the Course: Data Analysis: impact on decision-making processes and business performance; Professor Enrico Supino
  Lecture on: "Benchmarking and non-parametric techniques for efficiency estimation"
- 27 Aug. 2019 **Conference**, Annual Congress of the European Economic Association European Meeting of the Econometric Society (EEA/ESEM) University of Manchester, Manchester, UK.

Presenter of the working paper: "Tax Evasion on a Social Network"

- 08 Jun. 2018 **Conference**, Association of Southern-European Economic Theorists (ASSET)
  Annual Meeting University of Florence, Florence, Italy.

  Presenter of the working paper: "Tax Evasion on a Social Network"
- 06 Nov. 2018 **Seminar**, Department of Economics and Management, University of Brescia, Brescia, Italy.

  Presenter of the working paper: "Tax Evasion on a Social Network"
- 21 Sep. 2018 **Conference**, Italian Public Economics Society (SIEP) Annual Conference University of Padova, Padova, Italy.

  Presenter of the working paper: "Tax Evasion on a Social Network"
- 03 Sep. 2018  $\,$  Conference, Tax Research Network University of Birmingham, Birmingham, UK.

Presenter of the working paper: "Tax Evasion on a Social Network"

- 06 Jun. 2018 **Conference**, Public Economic Theory conference Hue University, Hue, Vietnam.

  Presenter of the working paper: "Tax Evasion on a Social Network"
- 07 Feb. 2018 **Workshop**, Tax and public finance policy research workshop Renmin University of China, Beijing, China.

  Presenter of the research project: "Compliance on Networks"
- 05 Feb. 2018 Workshop, TARC-IQTE/CASS joint research project workshop Institute of Quantitative & Technical Economics, Beijing, China.

  Presenter of the research project: "Compliance on Networks"
- 16 Oct. 2017 **Poster Session**, TARC Autumn Showcase at HMRC, London, UK. Presenter of the working paper: "Tax Avoidance on a Social Network"
- 12 Oct. 2017 **Seminar**, TARC Brown Bag Seminars series, University of Exeter, Exeter, UK. Presenter of the working paper: "Tax authorities on Facebook: A quantitative investigation of communication strategies"
- 21 Sep. 2017 **Conference**, Italian Public Economics Society (SIEP) Annual Conference University of Catania, Catania, Italy.

Presenter of the articles:

"Income tax avoidance and evasion: A narrow bracketing approach"

"Tax avoidance and optimal income tax enforcement"

- 17 Oct. 2016 **Invited Lecturer**, University of Rome *La Sapienza*, Rome, Italy.

  Seminar for the Course: *Productivity and Efficiency Analysis*; Professor Cinzia Daraio Presenter of the working paper: "Italian municipalities efficiency: A conditional frontier model approach"
- 22 Apr. 2016 Workshop, Tax Administration Research Centre 4th Annual Workshop University of Exeter, Exeter, UK.
  Presenter of the working paper: "Optimal Income Tax Enforcement in the Presence of Tax Avoidance"
- 25 Sep. 2012 Conference, Italian Public Economics Society (SIEP) Annual Conference University of Pavia, Pavia, Italy.
  Presenter of the working paper: "Enforcement of tax laws: an auction theory approach"

## Summer Schools/Professional Development

- Feb. 2022 **Causal Inference Workshop Advanced**, Prof. Scott Cunningham, Baylor University, online.
- Jan. 2022 Causal Inference Workshop Base, Prof. Scott Cunningham, Baylor University, online.
- Nov. 2017 **Qualitative Methods Masterclass**, Prof. Lotta Bjorklund Larsen, Broadway House, Tothill Street, London.
- Sep. 2016 **Spatial Econometrics**, WU Vienna University of Economics and Business, Vienna, Austria.
- Jun. 2015 **Big Data and High-Dimensional Econometric Models**, CldE SADiBa, Perugia, Italy.
- Oct. 2014 Masterclass on The Economic Psychology of Tax Behaviour, Tax Administration Research Centre, London, UK.
- Sep. 2014 **Evolutionary Game Theory and Networks**, Center for Mathematical Research "Ennio De Giorgi" Scuola Normale Superiore, San Miniato, Italy.
- Aug. 2013 **Postgraduate Course in Panel data Econometrics: Theory and Applications**, CldE CEUB, Bertinoro, Italy.

# E-Learning/MOOC

Jan. 2016	<b>Udemy</b> , Dr. Manuel Amunategui. Supercharge R with SparkR	Not Graded
Apr. 2015	<b>Coursera</b> , Johns Hopkins University. Regression Models	Grade: 100.0%
Feb. 2015	Coursera, Johns Hopkins University. R Programming Statistical Inference The Data Scientist's Toolbox	Grade: 100.0% Grade: 100.0% Grade: 100.0%
Jan. 2015	<b>Coursera</b> , Johns Hopkins University. Exploratory Data Analysis	Grade: 100.0%
Dec. 2014	Coursera, Johns Hopkins University. Getting and Cleaning Data Practical Machine Learning	Grade: 100.0% Grade: 100.0%

# Languages

Italian, Native Speaker.

English, C2.

French, A2.

# Computer Skills

#### Data Analysis and Mathematics.

Excellent knowledge of Maple, Mathematica, MATLAB, R and SageMath. Very good knowledge of STATA and Python

#### Operating Systems & Office Suites.

Microsoft Windows, Linux, Mac OS X, Microsoft Office, Open Office, iWork

#### Other.

LaTeX, Version control tools (GitHub/BitBucket), Amazon Web Services and DigitalOcean Cloud services, HTML, Javascript