

# Duccio Gamannossi degl'Innocenti

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## Curriculum Vitae

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### Experience

- Mar. 2023 → **Assistant Professor (Fixed Term)**, *University of Padua*, Padua.  
Member of the Department of Economics and Management
- Mar. 2019 to Feb. 2023 **Postdoctoral Researcher**, *Catholic University of the Sacred Heart*, Milan.  
Member of the Department of Economics and Finance and CIFREL research centre
- Jul. 2017 to Feb. 2019 **Postdoctoral Research Associate**, *University of Exeter*, Exeter, Member of the Tax Administration Research Centre.
- Sep. 2015 to Mar. 2016 **Visiting Researcher**, *Brunel University London*.  
Mentor: Dr. Matthew D. Rablen

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### Education

- Feb. 2013 to Mar. 2017 **PhD in Economics**, *IMT, School for Advanced Studies*, Lucca, Grade: *Excellent*.  
Thesis Title: *"Essays on Tax Collection and Local Government Efficiency"*  
Supervisor: Dr. Matthew D. Rablen
- Dec. 2008 to Jul. 2012 **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
- Sep. 2004 to Dec. 2008 **Bachelor in Economics**, *Universita degli Studi di Firenze*, Florence, Grade: *105/110*.  
Thesis Title: *Tax Evasion: Theoretical Models, Empirical Evidences and Normative Implications*  
Advisor: Prof. Alessandro Petretto

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### Publications

- Forthcoming **Marketed Tax Avoidance: An Economic Analysis**.  
Jiao Li, Duccio Gamannossi degl'Innocenti, Matthew Rablen  
*The Scandinavian Journal of Economics*.
- Mar. 2023 **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  
*Sustainability*, 15(8), 6394.

- 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

### **Progressive Fines and Tax Evasion.**

Duccio Gamannossi degl'Innocenti, Antoine Malezieux, Julie Rosaz and Annalisa Tirozzi

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

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

## Projects

- Dec. 2020 → **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 Nov. 2020 **Drafting and Investigator.**  
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.  
 → Minor in Data, Information and Society of the International Honors College - In English, 30h
- 2018/2019 to 2021/2022 **Public Finance**, Catholic University of the Sacred Heart, Milan, Italy.  
 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 to Mar. 2019 **Organizer of TARC Brown Bag Seminars**, University of Exeter, Exeter, UK.  
 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 → **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**, CIdE - 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**, CIdE - CEUB, Bertinoro, Italy.

## E-Learning/MOOC

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

## Languages

**Italian**, Native Speaker.  
**English**, C2.  
**French**, A2.

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## 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