## SÉBASTIEN LAFFITTE

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Personal Information: 28/09/1994, male, French.

## **Pre-PhD Studies:**

ENS Paris-Saclay, normalien

Master 2, ENS Paris-Saclay, ENSAE, École Polytechnique, Masters in Economics, summa cum laude, 2016

## **Graduate Studies**:

ENS Paris-Saclay (Université Paris-Saclay), 09/2017 to 09/2022

Ph.D. Candidate in Economics

Thesis Title: "Essays on tax avoidance and tax havens"

Completion Date: 29th August 2022

Committee: Juan Carlos Suarez-Serrato (Referee), Gabriel Zucman (Referee), Pierre Boyer,

Niels Johannesen, Nadine Riedel, Jose de Sousa, Farid Toubal (supervisor).

### References:

Professor Farid TOUBAL (supervisor)
University of Paris-Dauphine – PSL, Place
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### **Teaching and Research Fields:**

Primary fields: Public Finance, International Economics.

Secondary fields: Public Economics, Economic history.

### **Research Experience:**

2022- present	ECARES, Université Libre de Bruxelles, post-doctoral researcher (Marie Skłodowska-Curie Fellow)
2022- present	EU Tax Observatory Research Fellow
2021-2022	UC Berkeley, Economic department, research visit, invited by Professor Gabriel Zucman, Fulbright Scholarship.
2020-2021	Sciences Po, Economic Department, Teaching and research officer.
SeptDec. 2019	ECARES, Université Libre de Bruxelles, visiting graduate student invited by Professor Mathieu Parenti.

JanJun. 2019	External collaborator for the French Council of Economic Analysis on the Note "International Corporate Taxation: What Reforms? What Impact?" (Clemens Fuest, Mathieu Parenti, Farid Toubal).
2016-2017	London School of Economics (Centre for Economic Performance), Visiting student and research assistant for Professor Gianmarco Ottaviano.
2015-2016	CEPII, economist, intern.

## **Working Papers:**

Profit Shifting Frictions and the Geography of Multinational Activity (with Alessandro Ferrari, Mathieu Parenti and Farid Toubal). *CEPR Discussion Paper*, *ECARES Discussion Paper* and *EU Tax Observatory Working Paper*.

The Market for Tax Havens

#### **Publications:**

"Multinationals' Sales and Profit Shifting in Tax Havens" (joint with Farid Toubal), *American Economic Journal: Economic Policy*, Vol. 14, No. 4, pp.371-94, November 2022.

"Global banking: Endogenous competition and risk taking" (with Ester Faia, Maximilian Mayer, and Gianmarco Ottaviano), *European Economic Review*, Vol.133, 2021

"Foreign Expansion, Competition and Bank Risk" (with Ester Faia and Gianmarco Ottaviano), *Journal of International Economics*, Vol.118, pp.179-199, 2019

## **Book Chapters:**

"Automation, Globalization and Vanishing Jobs: A Labor Market Sorting View" (with Ester Faia, Maximilian Mayer and Gianmarco Ottaviano), in "Robots and AI: A New Economic Era", Routledge, Editors Gene Grossman and Lili Yan Ing, 2022
Also CEPR Discussion Paper (14787) and CEP Discussion Paper (1695)

"The Emergence and Expansion of Tax Havens, 1850-2000: Insights From a New Dataset" Forthcoming in "Tax Evasion and Tax Havens since the Nineteenth Century", Palgrave Macmillan, Editors Sébastien Guex and Hadrien Buclin.

#### **Work in Progress:**

The Incidence of Corporate Income Tax: Evidence from France

## **Policy Notes and non-refereed publications:**

#### **International Taxation**

"Taxation of Multinationals: Design and Quantification" (with Julien Martin, Mathieu Parenti, Baptiste Souillard and Farid Toubal), Focus du CAE 64, 2021.

"International Corporate Taxation after Covid-19: Minimum Taxation as the New Normal" (with Julien Martin, Mathieu Parenti, Baptiste Souillard and Farid Toubal), Cepii Policy Brief n°2020-30, 2020. Also available as a VoxEu column.

"L'argent caché: paradis fiscaux, optimisation et évasion fiscale", Regards croisés sur l'économie, 24(1), 149-162, 2019

"Unitary Taxation in Light of the North American Experience" (with Samuel Delpeuch), CAE Focus n°37, 2019.

"Profit Shifting in France: Evidence from Firm-Level Administrative Databases" (with Mathieu Parenti, Baptiste Souillard and Farid Toubal), CAE Focus n°36, 2019

"Quel reporting pays par pays pour les futures réformes?" (with Samuel Delpeuch, Hélène Paris, Mathieu Parenti, Baptiste Souillard and Farid Toubal), CAE Focus n°38, 2019

"L'évitement fiscal des multinationales : le rôle clé des plateformes de vente installées dans les paradis fiscaux" (with Farid Toubal), Lettre du CEPII, n°397, 2019

## **Other Topics**

"Automation, globalisation, and vanishing jobs: A labour market sorting view" (with Ester Faia, Maximilian Mayer and Gianmarco Ottaviano), VoxEu, 2020 (17th June)

"Financial Fair Play: Globalisation and regulation in the European football industry" (with Ariela Caglio, Donato Masciandaro and Gianmarco Ottaviano), VoxEu, 2019 (19th December)

"Foreign expansion, competition, and bank risk" (with Ester Faia and Gianmarco Ottaviano), VoxEu, 2018 (20th September).

## **Professional Activity:**

Referee Economic Journal, Economic Policy, Economica, European Economic Review, Journal of Economic Behavior and Organization, Journal of Multinational reports

Financial Management, PLoS One, Review of International Economics.

Conferences/ Seminars/ Discussions

2018: ENS Paris-Saclay, CREST PhD seminar, CESifo Global Economy annual conference, CEPII seminar, ETSG, 111th NTA's Annual Conference on Taxation.

2019: Paris working group on Taxation, Journées LAGV, RIEF meetings, ZEW Summer Workshop for Young Economists, ZEW MaTax, Oxford Centre for Business Taxation Doctoral Conference.

2020: Université Libre de Bruxelles, CEPS internal virtual seminar (discussion).

**2021:** ENS Paris-Saclay seminar, Tax Evasion or Avoidance and Tax Havens Conference (Lausanne), National Tax Association Congress. 2022: AEA meetings (poster), UC Berkeley Public Finance seminar, UC Berkeley Economic History Lunch, Mannheim Taxation Conference, CEPS/EPEE workshop.

2023: AMSE, THEMA (CY Cergy University), Ifo Institute, ECARES (Université Libre de Bruxelles), KU Leuven, King's College, ADRES, EU Tax Observatory, CESifo Area Conference on Public Economics, Barcelona Workshop on the economics of Taxation, FIW Workshop on "Firms, Workers

and Institutions".

Seminar 2020: CEPS internal virtual seminar.

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# Honors, Scholarships, and Fellowships:

2023	Marie Skłodowska-Curie Actions Fellowship (€175k)
2021-2022	Fulbright scholarship (research visit to UC Berkeley, \$20k).
2019-2021	BOOSTER (ENS Paris-Saclay), co-investigator (€30k)
2017-2020	French Ministry for Research, Full Ph.D. Fellowship.
2016-2017	École Normale Supérieure Paris-Saclay, ARPE scholarship to visit the London School of Economics.
2013-2017	École Normale Supérieure Paris-Saclay, Full Fellowship (normalien).

## **Teaching Experience:**

2023	Research Topics, ECARES, Université Libre de Bruxelles.
2023	International Economics (master), ECARES, Université Libre de Bruxelles.
2021	Introduction to Economics (CORE textbook), Sciences Po, course of Prof. Algan.
2020	International Economics, ENS Paris-Saclay, course of Prof. Toubal
2019	Intern recruitment and supervision, ENS Paris-Saclay with Prof. Toubal