SÉBASTIEN LAFFITTE

https://sites.google.com/view/slaffitte/accueil slaffitte@gmail.com sebastien.laffitte@ens-paris-saclay.fr

ECOLE NORMALE SUPERIEURE PARIS-SACLAY (UNIVERSITÉ PARIS-SACLAY)

PhD Supervisor: Farid TOUBAL FARID.TOUBAL@DAUPHINE.PSL.EU

Office Contact Information

4 Av. des Sciences 91190, Gif-sur-Yvette +33 6 35 42 24 46

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

Pre-PhD Studies:

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

Graduate Studies:

ENS Paris-Saclay (Université Paris Saclay), 2017 to 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
University of Paris-Dauphine – PSL, Place du
Maréchal de Lattre de Tassigny, 75016 Paris

Professor Gianmarco OTTAVIANO
Bocconi University, Via Roetgen, 1
20136 Milano

<u>farid.toubal@dauphine.psl.eu</u> <u>gianmarco.ottaviano@unibocconi.it</u>

Professor Mathieu PARENTI
Université Libre de Bruxelles,
Avenue Franklin Roosevelt 50, 1050 Bruxelles

Professor Gabriel ZUCMAN
University of California Berkeley,
530 Evans Hall #3880
Berkeley, CA 94720

mparenti@ulb.ac.be zucman@berkeley.edu

Teaching and Research Fields:

Primary fields: Public Finance, International Economics.

Secondary fields: Public Economics, Economic history.

Research Experience:

| 2022 | EU Tax Observatory Research Fellow |
|---------------|--|
| 2021-2022 | UC Berkeley, Economic department, research visit, invited by Professor Gabriel |
| | Zucman, funded by a Fulbright Grant. |
| 2020-2021 | Sciences Po, Economic Department, Teaching and research officer. |
| SeptDec. | ECARES, Université Libre de Bruxelles, visiting graduate student invited by |
| 2019 | Professor Mathieu Parenti. |
| JanJun. 2019 | Research assistant 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. |
| May-July 2014 | DARES (Statistical Office of the French Ministry of Labour), intern. |
| | |

Publications:

"Multinationals' Sales and Profit Shifting in Tax Havens" (joint with Farid Toubal), *American Economic Journal: Economic Policy, forthcoming.*

"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, p.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 in 2022", Palgrave Macmillan, Editors Sébastien Guex and Hadrien Buclin.

Work in Progress:

The Market for Tax Havens (Job Market Paper).

Profit Shifting Frictions and the Geography of Multinational Activity (with Alessandro Ferrari, Mathieu Parenti and Farid Toubal).

Policy Notes and non-refereed publications:

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

"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.

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

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

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

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

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

Professional Activity:

| i oleggional rictivi | ity. |
|----------------------|--|
| Referee reports | Economica, European Economic Review, Journal of Economic Behavior and |
| | Organization, PLoS One. |
| Conferences/ | 2018: ENS Paris-Saclay, CREST PhD seminar, CESifo Global Economy annual |
| Seminars/ | conference, CEPII seminar, ETSG, 111th NTA's Annual Conference on Taxation. |
| Discussions | 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. |
| Seminars | 2020: CEPS internal virtual seminar. |
| organization | |

Honors, Scholarships, and Fellowships:

| 2021-2022 | Fulbright scholarship (research visit to UC Berkeley, \$20k). |
|-----------|---|
| 2020-2022 | BOOSTER (ENS Paris-Saclay), co-investigator (€30k) |
| 2017-2019 | French Ministry for Research, Full Fellowship. |
| 2013-2017 | École Normale Supérieure Paris-Saclay, Full Fellowship (normalien). |

Teaching Experience:

2020-2021 Introduction to economics (CORE), Sciences Po, course of Professor Algan

International Economics, ENS Paris-Saclay, course of Professor Toubal
 Intern recruitment and Supervision, ENS Paris-Saclay with Professor Toubal