UNIVERSITÀ DEGLI STUDI DI MILANO

TO MAGNIFICO RETTORE OF UNIVERSITA' DEGLI STUDI DI MILANO   **ID CODE 6332**

I the undersigned asks to participate in the public selection, for qualifications and examinations, for the awarding of a type B fellowship at **Dipartimento di Economia, Management e Metodi Quantitativi**

Scientist- in – charge: **Professor Francesco Fasani**

CURRICULUM VITAE

PERSONAL INFORMATION

Surname	Alosa
Name	Francesco

PRESENT OCCUPATION

Appointment	Structure
PhD candidate and Research Fellow	PhD candidate at the department of Economics of University of Bologna, and Research Fellow at the department of statistics (university of Bologna)

EDUCATION AND TRAINING

Degree	Course of studies	University	year of achievement of the degree
PhD	Economics	University of Bologna	2024 (expected)
Master	Economics	London School of Economics and Political Science (LSE)	2019
Other			

REGISTRATION IN PROFESSIONAL ASSOCIATIONS

Date of registration	Association	City
2023	EEA	

FOREIGN LANGUAGES

Languages	level of knowledge

English	Fluent
Italian	mother tongue
French	Basic reading skills

AWARDS, ACKNOWLEDGEMENTS, SCHOLARSHIPS

Year	Description of award
2023	SIEP prize for outstanding unpublished paper, written by author(s) under the age of thirty-five, presented at the XXXV Conference of the Società italiana di economia pubblica (SIEP).
	The prize was awarded to my job market paper: "Estimating the Elasticity of Turnover from Bunching: Preferential Tax Regimes for Solo Self-employed in Italy"
2019-2023	PhD scholarship at University of Bologna

TRAINING OR RESEARCH ACTIVITY

My field of research is Public Economics, both from a theoretical and empirical perspective. In my work, I investigate normative and positive questions concerning public good provision, tax policy and its effects on individual behaviour. In the empirical part of my work, I study how different types of self-employed individuals respond to the incentives of the tax system. By connecting economic theory with empirical evidence from microdata, I can use the observed behavioural responses to taxation to estimate structural parameters of interest. In the theoretical part of my work, I study how heterogeneity in risk preferences affects the optimal provision of public goods and the optimal tax policy required to fund them. In the future, I plan to expand my work on how preferential tax regimes affect entrepreneurship, and study social choices in the context of heterogeneous risk preferences. I consider myself an open-minded researcher who is broadly interested in the literature of public/labor-economics and up to date with current applied-micro methodologies. My work aims to combine theory with data to answer policy-relevant questions.

Below the abstracts of my two more substantive research papers:

(1) Estimating the Elasticity of Turnover from Bunching: Preferential Tax Regimes for Solo Self-employed in Italy (Job Market Paper)

Turnover is a key indicator of economic activity, but we know little about how much entrepreneurs adjust it as a response to taxation. This paper exploits a discontinuity in the Italian tax schedule of solo self-employed to study turnover responses to taxation. I consider the notch created by the eligibility cut-off of the preferential turnover tax scheme. I find substantial and significant bunching by solo self-employed below the turnover threshold. The effects of the tax scheme on bunching are heterogeneous across sectors, with professionals, business intermediaries and retailers having the largest observed responses. I estimate the turnover tax elasticity in these three sectors by focusing on the marginal buncher. To do so, I build on Kleven and Waseem (2013) to develop a theoretical framework that fits the institutional set-up and rationalises the observed responses to it. Professionals have the largest turnover elasticity (0.066). Difference in compliance costs across regimes explains less than half of the observed responses, therefore highlighting the key role of low taxation for the observed bunching behaviour.

(2) **A Theory of Public Good Provision with Heterogeneous Risk Preferences**

People with different attitudes to risk have different views on the extent to which society should invest in certain (risky) projects. This paper presents a theory of optimal provision of a (risky) public good when individuals have heterogeneous preferences for risk. The public good has an insurance purpose as it allows individuals to shift risk from private to public consumption. On the one hand, private provision of the public good is inefficient because people do not internalise the insurance gains of the other agents. On the other, public provision might fail to achieve the (ex-ante) first best outcome if agents cannot be targeted and compensated when the policy does not reflect their specific risk preferences. With an application on capital income and endowment taxation, this paper shows it is possible to improve welfare by exploiting the different choices of the agents with different risk preferences.

PROJECT ACTIVITY

Year	Project
2021-2024	Estimating the Elasticity of Turnover from Bunching: Preferential Tax Regimes for Solo Self-employed in Italy (Job Market Paper)
2020-2023	A Theory of Public Good Provision with Heterogeneous Risk Preferences
2024 – (in progress)	A Criterion to Evaluate Social Welfare when Risk Preferences are Heterogeneous
2024 - (in progress)	Estimating the Revenue Effects of Preferential Tax Regimes in Italy

CONGRESSES AND SEMINARS

Date	Title	Place
March 2024	Royal Economic Society conference	Belfast, UK
September 2023	SIEP conference	Verona, Italy
June 2023	Royal Economic Society PhD conference	Glasgow, UK
February 2023	Institute for Fiscal Studies (IFS)	London, UK
June 2022	21st LAGV Public Econ conference - Aix-Marseille School of Economics	Marseille, France
June 2022	Public Economics PhD workshop - University of Helsinki	Helsinki, Finland
May 2022	ZEW Public Finance Conference 2022 - University of Mannheim	Mannheim, Germany
March 2022	UCFS Workshop - Uppsala Center for Fiscal Studies	Uppsala, Sweden
June 2021	Warwick Economics PhD Conference	Warwick, UK

PUBLICATIONS

Articles in reviews
Alosa, Francesco, Estimating the Elasticity of Turnover from Bunching: Preferential Tax Regimes for Solo Self-employed in Italy (March 30, 2023). Quaderni - Working Paper DSE N° 1186, Available at SSRN: https://ssrn.com/abstract=4463467 or http://dx.doi.org/10.2139/ssrn.4463467
Alosa, Francesco, Optimal inheritance taxation: Should the Rich pay more?, 2020, Journal of Public Policy, The Public Sphere (LSE student-led journal). Link: https://psj.lse.ac.uk/articles/95.

Declarations given in the present curriculum must be considered released according to art. 46 and 47 of DPR n. 445/2000.

The present curriculum does not contain confidential and legal information according to art. 4, paragraph 1, points d) and e) of D.Lgs. 30.06.2003 n. 196.

Please note that CV WILL BE PUBLISHED on the University website and It is recommended that personal and sensitive data should not be included. This template is realized to satisfy the need of publication without personal and sensitive data.

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Place and date: Bologna, 08/02/2024