

# Luca Micheletto

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## Personal information

- Citizenship: Italian
- Date of birth: July 9th, 1974
- Place of birth: Belluno, Italy

## Education

- February 2002: Ph.D. in Economics, pooled Universities of Milan (Bocconi University, Catholic University, University of Milan). Title of the dissertation: "Optimal Taxation, In-Kind Transfers and Efficient Level of Public Expenditure".
- April 1998: laurea (B.A.) *summa cum laude* in Economic and Social Sciences (DES), Bocconi University. Title of the dissertation: "La regressione non parametrica" ("The non-parametric regression").

## Current position

- Full Professor (tenured) of Economics, Department of Law "Cesare Beccaria", University of Milan.

## Professional affiliations

- CESifo Research Network, fellow.
- Uppsala Center for Fiscal Studies (UCFS), Uppsala University, Sweden, affiliate member.
- Oslo Fiscal Studies, Oslo University, Norway, network member.
- Dondena (Center for Research on Social Dynamics, Bocconi University), research fellow.
- CIFREL ("Centro interuniversitario per lo studio della finanza regionale e locale", Center for the analysis of local finance) board member.

## Past positions

- September 2014 – June 2015: Visiting Associate Professor, Department of Economics, University of Illinois at Urbana-Champaign.
- November 2011 – August 2015: Associate Professor of Public Economics, Faculty of Law, University of Milan.
- January 2006 – October 2011: Assistant Professor of Public Economics, Faculty of Law, University of Milan.
- September 2004 – October 2005: Post-doctoral fellow, Department of Economics, Bocconi University.
- September 2003 – August 2004: Post-doctoral fellow, Department of Economics, Uppsala University, Sweden.
- November 2001 – August 2003: Post-doctoral fellow, Department of Economics, Bocconi University.

**Main research interests**

Optimal taxation; efficient design of redistributive policies; public provision of private goods; environmental taxation; fiscal federalism.

**Publications**  
(in English)

1. "Nonlinear and piece-wise linear income taxation, and the subsidization of work-related goods" (co-authors: Spencer Bastani and Sören Blomquist). Forthcoming in *International Tax and Public Finance*.
2. "The welfare-enhancing role of parental leave mandates" (co-authors: Spencer Bastani and Tomer Blumkin). Forthcoming in *Journal of Law, Economics & Organization*.
3. "Heterogeneity, monetary policy, Mirrleesian taxes, and the Friedman rule" (co-author: Firouz Gahvari). *Economic Theory*, 2018, doi.org/10.1007/s00199-018-1108-x.
4. "Public pensions in a multi-period Mirrleesian income tax model" (co-authors: Spencer Bastani and Sören Blomquist). In "The Taxation of Pensions", edited by Robert Holzmann and John Piggott, MIT Press, 2018.
5. "Public provision of private goods, self-selection and income tax avoidance" (co-authors: Sören Blomquist and Vidar Christiansen). *Scandinavian Journal of Economics* 118 (4), 2016, pp. 666-692.
6. "Capital income taxation and the Atkinson-Stiglitz theorem" (co-author: Firouz Gahvari). *Economics Letters* 147, 2016, 86-89.
7. "Optimal commodity taxation with varying quality of goods" (co-authors: Spencer Bastani and Sören Blomquist). *Research in Economics* 70 (1), 2016, pp. 89-100 (invited paper).
8. "Optimal wage redistribution in the presence of adverse selection in the labor market" (co-authors: Spencer Bastani and Tomer Blumkin). *Journal of Public Economics* 131, 2015, pp. 41-57.
9. "Intergenerational transmission of skills during childhood and optimal fiscal policy" (co-authors: Alessandra Casarico and Alessandro Sommacal). *Journal of Population Economics* 28 (2), 2015, pp. 353-372.
10. "A note on public goods in a decentralized fiscal union: Implications of a participation constraint" (co-authors: Thomas Aronsson and Tomas Sjögren). *Journal of Urban Economics* 84, 2014, pp. 1-8.
11. "The Friedman rule in an overlapping-generations model with nonlinear taxation and income misreporting" (co-author: Firouz Gahvari). *Journal of Public Economics* 119, 2014, pp. 10-23.
12. "The welfare gains of age-related optimal income taxation" (co-authors: Spencer Bastani and Sören Blomquist). *International Economic Review* 54 (4), 2013, pp. 1219-1249.

13. "Taxes on labour income: A review of the literature" (co-author: Daniela Sonedda). *Rivista di Diritto Finanziario e Scienza delle Finanze* 70 (3), 2011, pp. 347-362.
14. "Optimal nonlinear redistributive taxation and public good provision in an economy with Veblen effects". *Journal of Public Economic Theory* 13 (1), 2011, pp. 71-96.
15. "Where should the elderly live and who should pay for their care?" (co-authors: Thomas Aronsson and Sören Blomquist). *Scandinavian Journal of Economics* 112 (2), 2010, pp. 289-314.
16. "Public provision of private goods and nondistortionary marginal tax rates" (co-authors: Sören Blomquist and Vidar Christiansen). *American Economic Journal: Economic Policy* 2 (2), 2010, pp. 1-27 (lead article).
17. "Nonlinear income taxation and matching grants in a federation with decentralized in-kind transfers" (co-author: Sören Blomquist). *International Economic Review* 50 (2), 2009, pp. 543-575.
18. "Redistribution and optimal mixed taxation in the presence of consumption externalities". *Journal of Public Economics* 92 (10-11), 2008, pp. 2262-2274.
19. "Age-related optimal income taxation" (co-author: Sören Blomquist). *Scandinavian Journal of Economics* 110 (1), 2008, pp. 45-71.
20. "Optimal redistributive taxation when government's and agents' preferences differ" (co-author: Sören Blomquist). *Journal of Public Economics* 90 (3-4), 2006, pp. 1215-1233.
21. "Optimal utilitarian taxation and horizontal equity" (co-author: Henrik Jordahl). *Journal of Public Economic Theory* 7 (4), 2005, pp. 681-708.
22. "Optimal redistributive policy with endogenous wages". *FinanzArchiv* 60 (2), 2004, pp.141-159.
23. "The tax controversy or, should we forsake indirect taxation? A survey of the literature". *Politica Economica* 1, 2004, pp. 57-88.

### **Working papers**

1. "Heterogeneity in needs and negative marginal tax rates" (co-authors: Spencer Bastani and Sören Blomquist). CESifo Working Paper No. 6708, October 2017. Revision requested by *Social Choice and Welfare*.
2. "Optimal redistributive income taxation and efficiency wages" (co-author: Thomas Aronsson). Umeå Economic Studies No. 953, October 2017. Revision requested by *Scandinavian Journal of Economics*.

3. "Child care subsidies, quality, and optimal income taxation" (co-authors: Spencer Bastani and Sören Blomquist). CESifo Working Paper No. 6533, June 2017. Revision requested by *American Economic Journal: Economic Policy*.

### **Other publications**

(in Italian)

1. "Imposta sulle società: alla ricerca della neutralità". Published in: "Ezio Vanoni. Giurista ed economista" (edited by Gaetano Ragucci), Giuffrè editore, Milano, 2017.
2. "Per una traduzione sul piano operativo del concetto di equità nella tassazione" (co-author: Roberto Artoni). Published in: "Fisco, efficienza ed equità" (edited by Francesco Albertini, Luigi Cominelli and Vito Velluzzi), Ets, Pisa, 2015.
3. "Scienza delle finanze. Esercizi" (edited by Giorgia Casalone, Francesco Dal Santo and Luca Micheletto), Egea 2017, twelfth edition.
4. "Incidenza delle imposte e i limiti all'intervento pubblico" (co-authors: Giampaolo Arachi, Stefania Boffano and Carlo Fiorio). Published in: "Economia pubblica e istituzioni" (edited by Giampaolo Arachi, Alessandra Casarico, Lidia Ceriani, Carlo Devillanova, Chiara Fumagalli, Paola Profeta and Alberto Zanardi), Il Mulino, 2012.
5. "Equità ed efficienza nella tassazione dei redditi personali: fondamenti teorici e linee di riforma" (co-authors: Roberto Artoni and Alberto Zanardi). Published in: "L'economia e la politica. Saggi in onore di Michele Salvati" (edited by Giovanni Dosi and Maria Cristina Marcuzzo), Il Mulino, 2007.

### **Work in progress**

1. "On the effects of public provision of private goods in a dynamic Mirrleesian model of optimal taxation" (co-authors: Spencer Bastani and Sören Blomquist).
2. "Optimal taxation of land versus structures" (co-authors: Sören Blomquist and Firouz Gahvari).
3. "Optimal income taxation when time endowments differ" (co-author: Firouz Gahvari).
4. "Optimal taxation with income misreporting and general equilibrium effects" (co-author: Firouz Gahvari).
5. "The principle of targeting in environmental economics" (co-author: Firouz Gahvari).
6. "Intergenerational mobility and redistribution" (co-authors; Spencer Bastani and Tomer Blumkin).

**Presentations at  
international  
conferences**  
(since 2010)

1. June 2018: annual conference of the Association for Public Economic Theory (APET) – Hue (Vietnam). Paper presented: “Optimal redistributive income taxation and efficiency wages” (co-author: Thomas Aronsson).
2. July 2017: annual conference of the Association for Public Economic Theory (APET) – Paris (France). Paper presented: “Anti-discrimination legislation and the efficiency-enhancing role of mandatory parental leave” (co-authors: Spencer Bastani and Tomer Blumkin).
3. August 2016: annual conference of the International Institute of Public Finance (IIPF) – Lake Tahoe (US). Paper presented: “Anti-discrimination legislation and the efficiency-enhancing role of mandatory parental leave” (co-authors: Spencer Bastani and Tomer Blumkin).
4. September 2015: CEPAR-CESifo workshop on “Taxation of pensions”, Munich (Germany). Paper presented: “The welfare effects of age-dependent optimal income taxation: lessons for the taxation of pensions” (co-authors: Spencer Bastani and Sören Blomquist).
5. July 2015: conference on “Taxation, household behaviour, and the distribution of incomes and wealth”, Berlin (Germany). Paper presented: “Child care subsidies, quality and the optimal income tax” (co-authors: Spencer Bastani and Sören Blomquist).
6. August 2014: annual conference of the Society for the Advancement of Economic Theory (SAET) – Tokyo (Japan). Paper presented: “Child care subsidies, quality and the optimal income tax” (co-author: Spencer Bastani and Sören Blomquist).
7. August 2013: annual conference of the International Institute of Public Finance (IIPF) – Taormina (Italy). Paper presented: “The Friedman rule in a model with nonlinear taxation and income misreporting” (co-author: Firouz Gahvari).
8. July 2013: annual conference of the Association for Public Economic Theory (APET) – Lisbon (Portugal). Paper presented: “Child care subsidies, quality and the optimal income tax” (co-author: Spencer Bastani and Sören Blomquist).
9. November 2012: annual conference of the Southern Economic Association (SEA) – New Orleans (US). Paper presented: “The Friedman rule in a model with nonlinear taxation and income misreporting” (co-author: Firouz Gahvari).
10. June 2012: annual conference of the Association for Public Economic Theory (APET) – Taipei (Taiwan). Paper presented: “The Friedman rule in a model with nonlinear taxation and income misreporting” (co-author: Firouz Gahvari).

11. April 2011: CESifo area conference on public sector economics – Munich (Germany). Paper presented: “The welfare gains of age related optimal income taxation” (co-authors: Spencer Bastani and Sören Blomquist).
12. November 2010: annual conference of the National Tax Association (NTA) – Chicago (US). Paper presented: “The welfare gains of age related optimal income taxation” (co-authors: Spencer Bastani and Sören Blomquist).
13. August 2010: annual conference of the International Institute of Public Finance (IIPF) – Uppsala (Sweden). Paper presented: “Public provision of private goods, self-selection, and income tax avoidance” (co-authors: Sören Blomquist and Vidar Christiansen).
14. June 2010: annual conference of the Association for Public Economic Theory (APET) – Istanbul (Turkey). Paper presented: “Public provision of private goods, self-selection, and income tax avoidance” (co-authors: Sören Blomquist and Vidar Christiansen).

## Teaching experience

- Academic year 2018–2018: *principles of economics* at the School of Law of the University of Milan; *public economics* at the School of Law of the University of Milan; *economic policy* at the School of Law of the University of Milan; *public economics* at the Bachelor program in Business Administration and Management of Bocconi University; *economics of taxation* at the Ph.D. in Economics and Finance of the University of Rome Tor Vergata.
- Academic year 2017–2018: *economics and economics policy* at the School of Law of the University of Milan, *principles of economics* at the School of Law of the University of Milan; *public economics* at the School of Law of the University of Milan; *public economics* at the Bachelor program in Business Administration and Management of Bocconi University.
- Academic year 2016–2017: *economics and economics policy* at the School of Law of the University of Milan, *principles of economics* at the School of Law of the University of Milan; *public economics* at the School of Law of the University of Milan; *public economics* at the Bachelor program in Business Administration and Management of Bocconi University.
- Academic year 2015–2016: *economics and economics policy* at the School of Law of the University of Milan, *public economics* at the School of Law of the University of Milan; *economics of taxation* at the School of Law of the University of Milan; *public economics* at the Bachelor program in Business Administration and Management of Bocconi University.
- Academic year 2014–2015: *economics of taxation* at the Ph.D. program in Economics, University of Illinois at Urbana-Champaign; *economics of taxation* at the MSPE (Masters of Science in Policy Economics) Program, University of Illinois at Urbana-Champaign.

- Academic year 2013–2014: *public economics* at the School of Law of the University of Milan; *economics of taxation* at the School of Law of the University of Milan; *public economics* at the School of Law of Bocconi University.
- Academic year 2012–2013: *public economics* at the School of Law of the University of Milan; *economics of taxation* at the School of Law of the University of Milan; *public economics* at the School of Law of Bocconi University; *public finance* at the Bachelor program in Finance of Bocconi University; *optimal taxation* (DEFAP Ph.D. program) at the Catholic University of Milan.
- Academic year 2011–2012: *public economics* at the School of Law of the University of Milan; *economics of taxation* at the School of Law of the University of Milan; *public economics* at the School of Law of Bocconi University; *optimal taxation* (DEFAP Ph.D. program) at the Catholic University of Milan.
- Academic year 2010–2011: *public economics* at the School of Law of the University of Milan; *public economics* at the School of Law of Bocconi University; *optimal taxation* (DEFAP Ph.D. program) at the Catholic University of Milan; *optimal taxation, tagging, and public provision of private goods* (Ph.D. program) at CES, Munich.
- Academic year 2009–2010: *public economics* at the School of Law of Bocconi University.
- Academic year 2008–2009: *public economics* at the School of Law of Bocconi University.
- Academic year 2007–2008: *public economics* at the Bachelor program in Business Administration and Management of Bocconi University.
- Academic year 2006–2007: *public economics* at the Bachelor program in Business Administration and Management, and *economics of art and culture* at the Master of Science in Economics and Management for Arts, Culture and Communication of Bocconi University.
- Academic year 2005–2006: *public economics* at the Bachelor program in Business Administration and Management, *advanced public economics* at the Master of Science in Economics and Social Science, and *economics of art and culture* at the Master of Science in Economics and Management for Arts, Culture and Communication of Bocconi University.
- Academic year 2004–2005: *public economics* at the Bachelor program in Business Administration and Management and *economics of art and culture* at the Master of Science in Economics and Management for Arts, Culture and Communication of Bocconi University.
- Academic years 2001–2002 and 2002–2003: *public economics* at the Bachelor program in Business Administration and Management of Bocconi University.

## **Other information**

Referee for the following journals: *Review of Economic Studies*, *International Economic Review*, *Journal of the European Economic Association*, *Economic Journal*, *Journal of Public Economics*, *Journal of Public Economic Theory*, *Social Choice and Welfare*, *Scandinavian Journal of Economics*, *Journal of Environmental Economics and Management*, *International Tax and Public Finance*, *European Journal of Political Economy*, *Economic Theory*, *Economica*, *Oxford Economic Papers*, *Economics Letters*, *Canadian Journal of Economics*, *Regional Science and Urban Economics*, *Finanzarchiv*, *Research in Economics*, *B.E. Journal of Economic Analysis & Policy*, *Economics Bulletin*, *CESifo Economic Studies*, *German Economic Review*, *Journal of Economics*.

Referee in the evaluation of research project for the ERC grants.

Member of the scientific committee for the 2016 IIPF conference at Lake Tahoe, US.

December 2008: opponent to the Ph.D. defence of the candidate Lars Persson at the Department of Economics of the University of Umeå (Sweden).

December 2007: opponent to the Ph.D. defence of the candidate Sanna Tenhunen at the Faculty of Economics of the University of Tampere (Finland).

**February 2019**