

# Duccio Gamannossi degl'Innocenti

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## Curriculum Vitae

### Experience

- from Jul. **Postdoctoral Research Associate**, *University of Exeter*, Exeter.  
2017 to → Member of TARC (Tax Administration Research Centre), a research center that aims to develop theoretical and empirical understanding of tax policies.  
Line Manager: Prof. Christos Kotsogiannis
- from Feb. **PhD in Economics**, *IMT, School for Advanced Studies*, Lucca, Grade: *Excellent*.  
2013 to Mar. Thesis Title: *"Essays on Tax Collection and Local Government Efficiency"*  
2017 Supervisors: Dr. Matthew D. Rablen – Prof. Andrea Vindigni
- from Sep. **Visiting Researcher**, *Brunel University London*.  
2015 to Mar. Mentor: Dr. Matthew D. Rablen  
2016

### Education

- from 2008 to **Master in Economics**, *Universit degli Studi di Firenze*, Florence, Grade: *110 cum laude/110*.  
2012 Thesis Title: *Tax Evasion: Revenue Collection and Enforcement of Compliance*  
Advisor: Prof. Alessandro Petretto
- from 2004 to **Bachelor in Economics**, *Universit Degli Studi di Firenze*, Florence,  
2008 Grade: *105/110*.  
Thesis Title: *Tax Evasion: Theoretical Models, Empirical Evidences and Normative Implications*  
Advisor: Prof. Alessandro Petretto

### Publications

- 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

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## Working Papers

### **Tax Evasion on a Social Network - Job Market Paper.**

Duccio Gamannossi degl'Innocenti and Matthew D. Rablen

#### **Abstract:**

We relate tax evasion behavior to a substantial literature on social comparison in judgments. Taxpayers engage in tax evasion as a means to boost their expected consumption relative to others in their social network. The unique Nash equilibrium of the model relates optimal evasion to a (Bonacich) measure of network centrality: more central taxpayers evade more. Given that tax authorities are now investing heavily in big-data tools that aim to construct social networks, we investigate the value of acquiring network information. We do this using networks corresponding closely in structure to those observed empirically. In particular, we allow for celebrity taxpayers, whose consumption is widely seen, and who are systematically of higher wealth. We show that there are pronounced returns to the initial acquisition of network information, albeit targeting audits with highly incomplete knowledge of social networks may be counterproductive.

### **Tax Avoidance on a Social Network.**

Duccio Gamannossi degl'Innocenti and Matthew D. Rablen

### **Italian Municipalities Efficiency: A Conditional Frontier Model Approach.**

Duccio Gamannossi degl'Innocenti and Andrea Flori

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## Work in Progress

### **VAT Thresholds.**

Duccio Gamannossi degl'Innocenti, Christos Kotsogiannis and Konstantinos Serfes

### **Tax Authorities on Facebook: A Quantitative Investigation of Communication Strategies.**

Duccio Gamannossi degl'Innocenti

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## Organizational Activities

from Sep. 2017 to → **Organizer of TARC Brown Bag Seminars**, University of Exeter, Exeter, UK.  
A series of seminars providing scholars and practitioners an occasion to meet with the frontier of research on tax related themes.

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## 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

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## Conferences, Seminars, Workshops

- 08 Nov. 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"

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## Computer Skills

### **Mathematics and Data Analysis.**

Advanced knowledge of Mathematica, MATLAB, R. Intermediate knowledge of Maple and STATA

### **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

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## References

### **Christos Kotsogiannis.**

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University of Exeter  
Streatham Court, Rennes Drive, EX4 4PU  
Exeter, UK  
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### **Matthew D. Rablen.**

Department of Economics  
University of Sheffield  
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Sheffield, UK  
+44 (0) 114 222 9654  
m.rablen@sheffield.ac.uk

### **Alessandro Petretto.**

Department of Economics and Management  
University of Florence  
9 Via delle Pandette  
Florence, Italy  
+39 (0) 55 2759593  
alessandro.petretto@unifi.it

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## Job Market Availability

### **EEA Job Market Meeting.**

Naples, Italy, 6–7 Dec 2018

### **RES Postgraduate Meeting.**

London, UK, 18–19 Dec 2018

Last revised: November 2018