
Departament d'Economia Política i Hisenda Pública
Facultat de Ciències Econòmiques i Empresariales, Universitat de Barcelona
Torre 4, Pl. 2^a, Av. Diagonal, 690
08034-Barcelona (SPAIN)
Office #: 4203b
Telef.: 34-934034646 / Fax: 34-934021813
aesteller@ub.edu
www.eco.ub.es/~esteller/alex.htm

Birth: Barcelona (Spain), 8th, August, 1972

Civil Status: Married, one child

Current position

Department of Public Finance, Faculty of Economics, Universitat de Barcelona (UB)
Assistant professor (November 1996- November 2006)
Associate professor ("Professor Agregat" - *Programa Serra Hunter*) (November 2006-)

Universitat Oberta de Catalunya
Lecturer in Macroeconomics (since July 1998)

Institut d'Economia de Barcelona (IEB), Parc Científic de Barcelona
Member of the Council of Government (since April 2000, re-elected November 2007),
Research Member and Secretary-Manager (since April 2000 until December 2005)

Coordinator of the Master in Economics, Faculty of Economics, UB (since January 2008)

Ministry of Economy and Finance, Regional Catalan Government
Ad-hoc external advisor to the Department of Economic Analysis (since October 2005)

Education

Universitat de Barcelona (UB), Barcelona
Ph.D. in Economics, 2002
(Extraordinary Prize of the Faculty of Economics, 2001-2002)
(Prize "José Manuel Blecua" of the Social Council of the UB, for the best scientific article of the UB on social sciences based on a chapter of the PhD dissertation, 2006)
Supervisor: Prof. Antoni Castells

University of Essex, Colchester, United Kingdom
Master of Arts in Economics, 1997
(Pass with distinction, ranked: 1st, *Leatherland Book Prize* as the best overall performance of all the graduate studies, Department of Economics, 1996-97)
Supervisor: Prof. Michael Keen

London School of Economics, Economics Summer School, London, United Kingdom
Summer course: "Unemployment, Inequality and the Welfare State", 1995

Universitat de Barcelona, Barcelona
Licenciado en Ciencias Económicas (equivalent to BA in Economics), 1995

Languages

Spanish, Catalan, English, German (basic notions)

Research interests

Public Economics, Fiscal Federalism

Teaching Experience

Universitat de Barcelona (since 1997)

- Faculty of Economics: Public Finance, Topics in Public Economics, Fiscal Federalism, Economics of Taxation (PhD course)
- Faculty of Political Science: Public Choice & Public Finance
- Studies in Taxation: Regional and Local Finance

Universitat Oberta de Catalunya (since 1998)

- Introductory Macroeconomics

Escuela Superior de Relaciones Públicas, Universitat de Barcelona (1998-2000)

- Introductory Economics

Research Experience (includes Funded Research Projects)

- Scholarship of the *Institut d'Estudis Autonòmics* for Ph. D. Studies, Generalitat de Catalunya, Barcelona (Spain). Period: 1995-97.
- Member of the research project "Regional Financing System and Regional Income Distribution" (SEC97-1202), Dra. Núria Bosch (director), *Ministry of Culture and Education*, Madrid (Spain). Period: 1998-2000.
- "Re-structuring Public Expenditure", SOC-98-101007 5A01, DGV, *European Union* (Brussels), joint with Dra. Núria Bosch. Period: 1998-99.
- "Project of Reform of the Regional Fiscal System", *Government of Andorra*, joint with Dra. Núria Bosch. Period: 1998.
- "On the Configuration of the Tax Administration in an Economic Federation: How does it affect the Catalan Administration?", *Escola d'Administració Pública de Catalunya* (EAPC), Generalitat de Catalunya, Barcelona. Period: 1998-99.

- Member of the research project “Proposal and Economic Analysis of a New Model of Regional Financing System”, EAPC, Generalitat de Catalunya, Barcelona. Period: 1999-2000.
- “The Reintroduction of the User Charge on Judicial Litigation as a Mechanism to Solve the Congestion Problems of the Spanish Administration of Justice”, *Centre d’Estudis Jurídics i Formació Especialitzada (CEJFE)*, Generalitat de Catalunya, Barcelona. Period: 2000.
- Visiting Scholar at the *Center for European Economic Research (ZEW)*, June 2000, Mannheim (Germany).
- Member of the research project “The Role of the Public Sector in Reducing Regional Disparities” (SEC2000-0876), Dr. Antoni Castells (director), *Ministry of Science and Technology*, Madrid. Period: 2000-2003.
- "Economic report on alternatives of territorial organisation", *Diputació de Barcelona (DIBA)* and City Council of Castellet i la Gornal, Barcelona. Period: 2002-2003.
- "The new regional financing system and the tax capacity on direct taxes: Alternative reforms and economic analysis of their impact", *Institut d'Estudis Autonòmics*, Generalitat de Catalunya, Barcelona. Period: 2003-2004.
- Member of the research project “Municipal Budgetary Activity: Determinants and Economic Effects” (SEC2003-1388), Dr. Antoni Castells (director), *Ministry of Science and Technology*, Madrid. Period: 2004-2006.
- "Are the aims of the tax administration conditioned by the electoral productivity and the civic attitude of citizens?", *Fundació Jaume Bofill*, Barcelona. Period: 2003-2004.
- Member of the research project "Current issues on Non-profit financial institutions (*Cajas de Ahorro*)", Dr. Antoni Garrido (director), *Fundación de las Cajas de Ahorro Confederadas*, Madrid. Period: 2004-2005.
- “Methodology and calculus of effective tax rates for the Autonomous Communities: the case of personal income taxation”, joint with José M^a Durán, *Instituto de Estudios Fiscales*, Madrid. Period: 2004.
- “Methodology and calculus of effective tax rate for the Autonomous Communities”, joint with José M^a Durán, *Instituto de Estudios Fiscales*, Madrid. Period: 2005.
- “Empirical analysis of the Net Wealth Tax in a decentralized context” *Institut d’Estudis Autonòmics*, Generalitat de Catalunya, Barcelona. Period: 2006-2007.
- “Determinants of the additional expenditure carried out by Spanish municipalities”, Dra. Maite Vilalta (director), DIBA. Period 2006-7.
- Member of the research project “Evaluation of the effects of decentralization on

the efficiency in the provision of public services and democratic government accountability” (SEJ2006-15212), Dr. Albert Solé (director), *Ministry of Science and Technology*, Madrid. Period: 2006-2008.

- “An empirical analysis of Inheritance Tax Competition”, joint with José M^a Durán, *Instituto de Estudios Fiscales*, Madrid. Period: 2007.
- Director of the collaboration research project with Università di Ferrara (Italy): “Impact of political incentives on local finances: Evidence from Italy and Spain” (HI2007-0094), *Ministry of Science and Technology*, Madrid. Period: 2008-2009.
- “Economic Analysis of the Legal Aid System: a first quantitative approximation”, CEJFE, Generalitat de Catalunya, Barcelona. Period: 2008.
- “Analysis of Tax Innovations: What are the factors that drive the abolishment of wealth taxation? An international empirical analysis”, joint with José M^a Durán, *Instituto de Estudios Fiscales*, Madrid. Period: 2008.
- “Public expenditure in Justice: quantification and economic analysis”, joint with Marta Espasa, CEJFE, Generalitat de Catalunya, Barcelona. Period: 2009.

Book and Chapters of Book

- *Teoría básica de los impuestos: un enfoque económico*, co-author joint with M. Costa, J.M. Durán, M. Espasa and A. Mora, Ediciones Civitas, 2003, (textbook on public finance for the students of the BA in Business Administration). 2nd Edition, 2005.
- “Tax Capacity Disparities and Fiscal Equalization: The Case of Spanish Local Governments”, joint with A. Castells and M. Vilalta, in Proceedings of the ALPES workshop on *Reforms of local fiscal equalisation in Europe*, Färber, G. & Otter, N. (Editors), pp. 297-338, Speyer Research Findings Series, 2003.
- “Descentralización fiscal y política tributaria de las CCAA. Un primera evaluación a través de los tipos impositivos efectivos en el IRPF”, joint with J.M. Durán, in *La financiación de las comunidades autónomas: políticas tributarias y solidaridad interterritorial*, N. Bosch & J.M. Durán (Editors), pp. , 47-86, Editorial Universitat de Barcelona (Transformacions 1.1), 2005.
- “Tax Administration in Spain: A Description and Analysis of the current institutional organization and some proposals of reform”, in *Fiscal Federalism and Political Decentralization: Lessons from Spain, Germany and Canada*, N. Bosch & J.M. Durán (Editors), pp. 209-47, Edward Elgar, 2008.
- “Reciente evolución de la concentración de la riqueza en España: Un análisis con datos fiscales”, joint with J.M. Durán, in *Reformas Fiscales y Microsimulación*. Instituto de Estudios Fiscales, Madrid, forthcoming.

Publications in scientific journals

- “Vertical Income Tax Externalities and Fiscal Interdependence: Evidence from the US” (joint with Albert Solé)
Regional Science and Urban Economics, 31, 247-72, 2001
- “Tax Setting in a Federal System: The Case of Personal Income Taxation in Canada” (joint with Albert Solé)
International Tax and Public Finance, 9, 235-57, 2002
- “A Note on Consistent Players' Valuation” (joint with Montse Eres)
Journal of Sports Economics, 3, 354-60, 2002
- “La configuración de una tasa judicial: análisis teórico”
Investigaciones Económicas, 26, 525-49, 2002
- "Is There a Connection Between the Tax Administration and The Political Power?"
International Tax and Public Finance, 12, 639-63, 2005
(Prize “José Manuel Blecua ”; see Education)
- “Las prioridades sociales de gasto en Obra Social de las Cajas de Ahorro: Estimación a partir de la aplicación de un “juego presupuestario”” (joint with J. Jorba & A. Solé-Ollé)
Hacienda Pública Española/Revista de Economía Pública, forthcoming.

Other publications (includes Discussion Papers and those submitted)

- “A Model of Equalisation Transfers under Asymmetric Information with reference to the Spanish Regional Financing System”
Working Paper of the University of Barcelona, E98/26, 1998
- “Els problemes de demanda de l’Administració de Justícia: Què en pot dir un economista?”
Revista Econòmica de Catalunya, 39, 89-97, 2000
- “El diseño de las cestas impositivas desde una perspectiva financiera” (joint with Jorge Navas and Pilar Sorribas)
Investigaciones Regionales, 7, 69-89, 2005
Discussion Paper of the Instituto de Estudios Fiscales (IEF) nº1 (Madrid, Spain), 2002 (*longer version*)
- “La eficiencia en la administración de los tributos cedidos: un análisis explicativo”
Papeles de Economía Española, 95, 320-34, 2003
- “Tax Evasion in Interrelated Taxes”
Working Paper of the IEB 2004/2 (*under revision*)

- “Full Characterisation of the Political Economy of Fiscal Adjustment: Evidence from Spanish Municipalities” (joint with A.Castells and M. Vilalta)
Working Paper of the IEB 2004/3 (*under revision*)
- “El ejercicio de la capacidad normativa de las CC.AA. en los tributos cedidos: Una primera evaluación a través de los tipos impositivos efectivos en el IRPF” (joint with J.M. Durán)
Discussion Paper of the IEF nº20 (Madrid, Spain), 2004
cited in: *La Vanguardia*, 9th January, 2005; 12th October, 2005
(reduced version in English: "Exploring Personal Income Tax Diversity Among Spanish Regions", *Tax Notes International*, 42, 645-55, 2006)
- “Estabilidad presupuestaria y financiación autonómica” (joint with A. Solé)
Hacienda Pública Española/Revista de Economía Pública, Special Issue “Estabilidad Presupuestaria y Transparencia”, 173-201, 2004
- “Incumplimiento fiscal en el IRPF (1993-2000): Un análisis de sus factores determinantes” (*submitted*)
Working Paper of FUNCAS nº 227 (Madrid), 2005
cited in: *La Voz de Asturias*, 18th November, 2005; *Expansión*, 21st March, 2006; *Diari de Girona*, 29th March, 2006; *hoydigit@l*, 8th April, 2006
- “Las preferencias de los ciudadanos españoles respecto de la composición de la obra social de las cajas de ahorro” (joint with J. Jorba and A. Solé)
Papeles de Economía Española, 108, 161-72, 2006
- “Does decentralization improve the efficiency in the allocation of public investment? Evidence from Spain” (joint with A. Solé)
Working Paper of the IEB, 2005/5 (*under revision*)
- “España y los ciclos, o ejemplos de inestabilidad en democracia representativa” (paper for educational purposes), *e-pública*, 1, 1-15, 2006
- “La administración tributaria en España: situación actual y propuestas de reforma”, *Factoría de Ideas*, Centro de Estudios Andaluces, Sevilla (Spain), 2006 (available on-line at <http://www.centrodeestudiosandaluces.es>)
- “An Empirical Analysis of Wealth Taxation: Equity vs. Tax Compliance” (joint with J.M. Durán)
Discussion Paper of the IEF (Madrid, Spain), nº 4, 2007
(Shorter/partial version: *Revised & Resubmitted at Review of Income and Wealth*)
(Part of this research under the title of "Spain Might Be Different: Do We Really Levy a Net Wealth Tax?" has been awarded the “I Premio del InUEFF a la Investigación”, 2007, Universidad de Murcia, Spain)

Work in Progress

- Tax Competition and Inheritance Tax (joint with J.M. Durán)
- Empirical determinants of the abolishment of wealth taxes (joint with J.M. Durán)

- Dynamic Fiscal Adjustment of Spanish Municipalities (joint with Albert Solé & Pilar Sorribas)
- Identification of vertical tax externalities in consumption (joint with Leo Rizzo)

Presentation of Research (includes invited and non-invited conferences and seminars)

- 1996 Col·legi d'Economistes de Catalunya, Barcelona (Spain)
- 1998 V Encuentro de Economía Pública, Valencia (Spain).
 Universitat de Barcelona
 XXIII Simposio de Análisis Económico, Barcelona (Spain)
- 1999 VI Encuentro de Economía Pública, Oviedo (Spain)
 Annual Conference of the Royal Economic Society, Nottingham (UK)
 IV Young Economists Meeting, Amsterdam (Holland)
 Conference "Fiscal Competition and Federalism in Europe", ZEW, Mannheim (Germany)
 XXIV Simposio de Análisis Económico, Barcelona (Spain)
 Universitat de Barcelona
 V Encuentro Gallego de Nuevos Investigadores de Análisis Económico, Vigo (Spain)
- 2000 VII Encuentro de Economía Pública, Zaragoza (Spain)
 Annual Conference of the Royal Economic Society/Scottish Economic Society, St. Andrews (Scotland)
 Annual Meeting of the European Public Choice Society, Siena (Italy)
 "2nd Summer Workshop in Applied Environmental and Applied Economics", Mannheim (Germany)
 III Encuentro de Economía Aplicada, Valencia (Spain)
 56th Congress of the International Institute of Public Finance, Sevilla (Spain)
- 2001 VIII Encuentro de Economía Pública Cáceres (Spain)
 IV Encuentro de Economía Aplicada, Reus (Spain)
 57th Congress of the International Institute of Public Finance, Linz (Austria)
 Universitat de Barcelona
 XXVI Simposio de Análisis Económico, Alicante (Spain)
- 2002 IX Encuentro de Economía Pública, Vigo (Spain)
 Universitat de Girona (Spain)
 V Encuentro de Economía Aplicada, Oviedo (Spain)
 2nd. Symposium on Fiscal Federalism, IEB, Barcelona (Spain)
 Workshop of ALPES, Speyer (Germany)
- 2003 X Encuentro de Economía Pública, Tenerife (Spain)
 Grup d'Anàlisi Quantitativa Regional (AQR), Barcelona (Spain)
 European Public Choice Society, Annual Meeting, Aarhus (Denmark)
 Universidad de Navarra, Pamplona (Spain)

- Consorti Universitat Internacional Menéndez Pelayo de Barcelona (CUIMPB),
Barcelona (Spain)
2nd International Conference of the Japan Economic Policy Association, Nagoya
(Japan)
- 2004 XI Encuentro de Economía Pública, Barcelona
Workshop on Fiscal Federalism, Instituto de Estudios Fiscales y Fundación
centrA, Sevilla (Spain)
CUIMPB, Barcelona (Spain)
Curso de verano sobre “Reforma del Sistema Fiscal a examen”, Universidad de
Málaga, Fundación Unicaja-Ronda, FUNCAS, Ronda, Málaga (Spain)
60th Congress of the International Institute of Public Finance, Milan (Italy)
XXIX Simposio de Análisis Económico, Pamplona (Spain)
- 2005 XII Encuentro de Economía Pública, Palma de Mallorca (Spain)
Workshop on Fiscal Federalism, IEB, Barcelona
Workshop on “Regional Economic Development”, rede, Vigo (Spain) (discussant)
- 2006 XIII Encuentro de Economía Pública, Almería (Spain)
4th Symposium on Fiscal Federalism, IEB, Barcelona (Spain)
CUIMPB, Barcelona (Spain)
Seminar “El futuro de la financiación autonómica a debate”, Centro de Estudios
Andaluces, Sevilla (Spain)
IV Jornadas de Economía Pública: “Problemas actuales de federalismo fiscal”,
Universidad de Zaragoza, Zaragoza (Spain)
- 2007 IEB & Ministry of Economy and Finance of Catalonia, Barcelona (Spain)
XIV Encuentro de Economía Aplicada, Logroño (Spain)
Annual Meeting of the Canadian Economic Association, Halifax, Nova Scotia
(Canada)
63rd Congress of the International Institute of Public Finance, Warwick (UK)
- 2008 XV Encuentro de Economía Pública, Salamanca (Spain)
Conference on “The reform in regional tax assignment in Spain”, rede, Santiago
de Compostela (Spain) (discussant)
VI Jornadas de Economía Pública: “¿Qué futuro para la imposición patrimonial
en España?”, Universidad de Zaragoza, Zaragoza (Spain) (discussant)
- 2009 IEB, Barcelona (Spain)
Università di Padova, Padova (Italy)
XVI Encuentro de Economía Pública, Granada (Spain)
Conference on “Tax Systems: Whence and Wither”, FUNCAS, Málaga (Spain)
(discussant)

Additional Information

Co-organizer of the Research Seminar of the Faculty of Economics, Universitat de
Barcelona. Academic Course: 1999-2000.
External Collaborator in the set-up of the WebPage “www.estuweb.com” as economist,
Planeta Actimedia (Grupo Planeta), May-September 2000.

German Marshall Memorial Fellowship holder (2005).

Member of the organizer committee of the *XI Encuentro de Economía Pública* (February, 2004); of the *I Workshop on Fiscal Federalism: "Decentralization, Governance and Economic Growth"* (June, 2005); of the scientific committee of the *II Workshop on Fiscal Federalism: "Competition and Cooperation among Governments"* (June, 2007); of the organizing and scientific committee of the *I Summer School in Public Economics: Evaluation of the effectiveness and efficiency of public policies* (June-July, 2008); of the organizing and scientific committee of the *II Summer School in Public Economics: "Economics of personal income taxation"* (June-July, 2009); and of the *III Workshop on Fiscal Federalism: "Financing Sub-central Governments"* (June, 2009). All events organised by IEB.

Coordinator of a special issue on Sports Economics for the *Revista Econòmica de Catalunya* (2005) (includes an Introduction to the special issue).

Ad hoc referee for *Bulletin of Economic Research*, *e-pública*, *Financial Theory & Practice*, *FinanzArchiv*, *Hacienda Pública Española/Revista de Economía Pública*, *International Tax and Public Finance*, *Journal of Public Economic Theory*, *Journal of Public Economics*, *Journal of Urban Economics*, *Letters in Spatial and Resource Sciences*, *Public Finance Review*, *Revista de Economía Aplicada*, and WP (FUNCAS).

Thesis Supervisor: Master-UB: Jonathan Jorba (2005) & José Polo (2008); Phd-UB: Pere Arqué (2007-).

Thesis Examiner: Phd-Pilar Sorribas-UAB (October, 2005); Master-UB (June, 2006); Master-Pau Castells-UAB (November, 2006); Phd-Antoni Costa-Universitat de les Illes Balears (April, 2008).

ANECA (Spanish National Evaluation Agency): acreditado como *contratado-doctor* (2005), *ayudante-doctor* (2003), *colaborador* (2005), *profesor de universidad privada* (2005) & *habilitado como TU* (2009); AQU (Catalonian Regional Evaluation Agency): acreditació de recerca com *agregat* (2006).

17th, March, 2009