



Alessandro Santoro

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<https://boa.unimib.it/cris/rp/details.htm?lt=ugovIDAB&lv=105636>

● WORK EXPERIENCE

31/10/2019 - CURRENT - Milan, Italy

FULL PROFESSOR OF PUBLIC FINANCE – UNIVERSITÀ DEGLI STUDI DI MILANO-BICOCCA

Teaching Macroeconomics and Taxation. Researching on Tax Compliance, Optimal Taxation and Inequality. Administration (vice-rector for budgetary issues).

In my most recent research activity (related papers are submitted or revised and resubmitted to academic journals) I have been working with statisticians, mathematicians and IT people to explore the following issues: a) the possibility to predict the choice by European multinationals to locate subsidiaries in low-tax jurisdictions using machine learning models; b) the analysis and interpretation of the nature and impact of domestic tax audit strategies using machine learning models c) the implementation of optimal marginal income tax rates starting from a given distribution of reported earnings and the related study of optimal progressivity; d) the impact of threat-of-audit letters on tax compliance.

22/01/2023 -26/01/2023- CEF (Kuwait city)

SHORT TIME EXPERT – INTERNATIONAL MONETARY FUND (FAD)

Teaching design and implementation of PITs, VAT, Excise taxes, SME taxation at CEF course on tax policy and tax administration.

26/02/2020 - 01/11/2022 - Rome, Italy

ADVISOR TO THE MINISTER OF ECONOMY AND FINANCE. – ITALIAN GOVERNMENT.

Design and implementation of tax reforms (reform of PIT and reform of family-related tax and benefits). Reporting directly to the Minister.

I have been in charge for the design and implementation of the reform of Irpef (Italian PIT) passed in 2022 Budget Law. The reform consisted in a reduction of tax brackets (from 5 to 4), and in the smoothing of effective marginal tax rates via a thorough revision and simplification of the system of income-related allowances. My activity included the overseeing of the political and legislative process. I have also been in charge for the design of a comprehensive reform of the tax base of Irpef inspired to the principles of dual income taxation. This reform was approved by the Government but not passed by the Parliament.

08/2018 - 10/2019 - Italy

CONSULTANT – TLS (PRICE WATERHOUSE AND COOPERS)

Coordination of a research on costs and benefits of Cooperative compliance. The research used aggressive tax planning (ATP) indicators to derive international ATP risk indicators and address the question of whether the introduction of the Cooperative scheme had any visible impact on tax compliance by MNEs based in Italy.

08/2014 - 12/2016 - Rome, Italy

PRIME MINISTER'S ECONOMIC ADVISER – ITALIAN GOVERNMENT.

Tax administration and tax compliance issues.

My main responsibility was to conceive a new approach in the tax administration with the aim of complementing, and, to some extent, going beyond the traditional repressive approach exclusively based on the threat of audits. In close collaboration with the Italian Revenue Agency, I contributed to the introduction of compliance letters and split payment methods both included in 2015 Budget Law. I was also appointed by PM's decree as external member of the steering committee of the Italian Revenue Agency and as the Prime Minister's representative in the Commission charged of the drafting of the Report on Unobserved Economy and Tax Evasion, included in Government's NADEF.

02/2012 - 11/2019 - Milan., Italy

PROFESSOR OF PUBLIC FINANCE. – UNIVERSITÀ DEGLI STUDI DI MILANO-BICOCCA (ASSOCIATE PROFESSOR) & UNIVERSITÀ COMMERCIALE L. BOCCONI.

Teaching Public Finance and Microeconomics. Research on tax compliance. I have used quasi-experimental evidence to test the impact of audit publicity and of tax audits on tax compliance as well as lab experiments to test the bomb-crater effects of tax audits. I have also done research on the taxonomy of Vat evasion; the measurement and decomposition of the Vat gap by rates and the impact of GDPR rules on the implementation of data-based strategies to increase tax compliance. I obtained the abilitation as full professor of public finance as from 30/11/2017.

06/2006 - 01/2008 - Rome, Italy

SENIOR TAX EXPERT – ITALIAN GOVERNMENT. DEPARTMENT OF FINANCE (MEF).

Tax administration and tax compliance issues. Reporting to the Deputy Minister of Finance. I contributed to: i) the revision of the regulation of so called "società di comodo", i.e. fictitious companies created with the exclusive purpose to allow the deduction of maintenance costs incurred by physical persons in their personal use of immovable properties; ii) the revision of the presumptive audit rule known as studi di settore (business sector studies), aiming at reducing the scope for manipulation of input reports by taxpayers; iii) the introduction of a special, simplified regime for the taxation of small economic activities, based on the calculation of a forfait tax replacing main direct taxes as well as Vat.

03/2004 - 03/2012 - Milan., Italy

ASSISTANT PROFESSOR OF PUBLIC FINANCE – UNIVERSITÀ DEGLI STUDI DI MILANO-BICOCCA.

Teaching Public Finance and Microeconomics and researching on i) the taxation of financial transactions (Tobin Tax); ii) the determinants of corporate effective tax rates; iii) the taxation of small and medium enterprises; iv) the distributional impact of personal income taxes as well as of commodity taxes; v) the theory and application of the presumptive audit rule known as "studi di settore" (business sector studies), adopted in Italy since 1998 for small businesses and self-employed people.

06/1999 - 04/2004 - Rome, Italy

JUNIOR TAX EXPERT – ITALIAN GOVERNMENT. SECIT, MINISTRY OF FINANCE.

Research on i) the impact of the reduced payroll tax for newly hired workers introduced in 1997; ii) the impact of the new regional tax on value added known as Irap; iii) the comparison of corporate effective tax rates in Italy and in Germany; iv) the main determinants of corporate tax evasion.. Reporting to the Minister's economic advisors.

● EDUCATION AND TRAINING

09/1998 - 10/2001 - Milan, Italy

PHD ECONOMICS – Università Cattolica del Sacro Cuore

The reform of indirect tax systems |

Address Milan, Italy | **Final grade** Excellent (with mention)

09/1998 - 07/1999 - United Kingdom

VISITING PHD STUDENT – University of York

Welfare impact of marginal commodity tax reforms.

Address United Kingdom

08/1997 - 09/1998 - United Kingdom

MASTER OF SCIENCE IN ECONOMICS – University of York

Advanced Microeconomics, advanced Macroeconomics, Econometrics, Game Theory, Public Economics, Industrial Economics.

Address United Kingdom | **Final grade** Distinction

14/08/1992 - 14/12/1992 - United States

VISITING UNDERGRADUATE STUDENT – Boalt Hall School of Law, University of Berkeley

Law and Economics. Comparative Legal History.

Address United States

09/1989 - 10/2004 - Italy

BA LAW AND ECONOMICS – Università degli studi di Milano

Private Law. Constitutional Law. International Law. Economics. Public Economics.

Address Italy | **Final grade** Cum laude |

Thesis The theory of auctions and its application to Telecommunications.

LANGUAGE SKILLS

Mother tongue(s): **ITALIAN**

Other language(s):

	UNDERSTANDING		SPEAKING		WRITING
	Listening	Reading	Spoken production	Spoken interaction	
ENGLISH	C2	C2	C2	C2	C2
FRENCH	B2	B2	B1	B1	B1

Levels: A1 and A2: Basic user; B1 and B2: Independent user; C1 and C2: Proficient user

MANAGEMENT AND LEADERSHIP SKILLS

Chairman of the Italian Commission on Tax Evasion (Presidente della Commissione per la redazione della relazione sull'economia non osservata e sull'evasione fiscale)

Since July 2021 I have been appointed as chairman of the Commission that drafts the Report on the underground economy and on tax evasion, providing the official estimate of the Italian tax gap that is included in the NADEF -the Update Note of the DEF, envisaged by Art 10-bis Law No.196 of 31 December2009, as amended by Art. 2 Law No. 39 of 7 April 2011 which must be submitted to Parliament by September 27 each year and it's the first step of the budgetary process.

My main duties are the following: a) coordinating the work of the operating teams -belonging to the Department of finance, to the Italian Revenue Agency, to the Italian Ministry of Labour and to Guardia di Finanza- that provide the tax gap estimates and the information included in the Report b) ensuring the improvement of the quality and of the readability of the Report c) designing the evolution of the report so to provide the information required for the implementation of targets and milestones associated with reform 1.12 (Reform of tax administration) included in the Italian RRP. https://www.mef.gov.it/ministero/commissioni/rel_ev/index.html <https://italiadomani.gov.it/content/sogei-ng/it/en/strumenti/documenti/archivio-documenti.html?category=Documenti e normativa europea>

Team Leader of the Governmental Team for the Design and Implementation of the Italian RRP,

From December 2020 until April 2021 I acted as the team leader for the design of Mission 4 (Education and University) of the Italian Recovery and Resilience Plan. The Plan was later approved by the Council of the European Union in July 2021. Upon a mandate received by the Italian Minister of Economy and Finance, I was in charge of a) coordinating the work of the working groups of three different Ministries involved in Mission 4, namely the Ministry of University (MUR), the Ministry of Education (MI) and the Ministry of Economic Development (MISE), ensuring, in particular, that their reform and investment proposals were compliant with the more general NRRP's objectives as stated by the Italian Government as well as with the European Commission (EC) indications; b) coordinating the work of a MEF team composed of an internal group (approximately 10 people belonging to different MEF directorates) and two external partners (EY and Sviluppo Italia) ensuring that they were providing the needed assistance to MUR, MI and MISE in the drafting of documents and in the completion of formal steps required by the process; c) assessing and addressing the requests of clarifications and of changes to the NRRP issued by the EC during the periodical meetings; d) ensuring the full compliance with the deadlines of the entire process. From April 2021 until September 2022 I have been in charge for the implementation of the Reform of Tax Administration included in the NRPP. This activity has included the following responsibilities a) to head various working groups composed of senior officials from the administrations involved in the design and implementation of the NRPP; b) to ensure time consistency and substantial compliance of relevant targets and milestones; c) to ensure full support by the majority in Parliament to legislative measures required for the implementation of the NRPP

Member of the steering committee of the Italian Revenue Agency (Componente del Comitato di gestione, Agenzia delle entrate)

From 2016 until 2019 and again since July 2020 I am an external member of the steering committee of the Italian Revenue Agency. This committee a) deliberates, on the proposal of the Director, on the statute, the regulations, the general acts that regulate the functioning of the Agency, the budgets and final accounts, the business plans, the expenses exceeding the amount of € 2,600,000, the establishment or participation in consortia and companies; b) evaluates the company's strategic choices and expresses an opinion in all cases envisaged by the provisions of the founding decree and the articles of association and in the other cases envisaged by the accounting and administration regulations; <https://www.agenziaentrate.gov.it/portale/web/guest/agenzia/chi-siamo/organi-agenzia-entrate/comitatogestione>

● **RECENT PUBLICATIONS**

2024

Machine learning and the optimization of prediction-based policies

TECHNOLOGICAL FORECASTING AND SOCIAL CHANGE

(with Battiston P., and Gamba, S.)

2023

Reconstructing Income Inequality in Italy: New Evidence and Tax System Implications from Distributional National Accounts.

JOURNAL OF THE EUROPEAN ECONOMIC ASSOCIATION

(with Guzzardi, D, Palagi, E. and Roventini, A.)

2023

Using accounting information to predict aggressive tax location decisions by European groups.

ECONOMIC SYSTEMS (with Borrotti, M. and Rabasco, M.)

2023

Tax enforcement activities: Evidence on the impact of a threat-of-audit letter

ECONOMIC AND POLITICAL STUDIES (with Fiorio, C.V)

2022

The deterrence effect of real-world operational tax audit on self-employed taxpayers: evidence from Italy

INTERNATIONAL TAX AND PUBLIC FINANCE, 29/4, 1014-1016 (with Mazzolini, G. and Pagani, L.)

2021

Audit Publicity and Tax Compliance: A Natural Experiment

SCANDINAVIAN JOURNAL OF ECONOMICS, 122(1), 81-108 (with Battiston, P., Duncan, D. and Gamba, S.).

● **DIGITAL SKILLS**

Digital Skills - Test Results

A Information and data literacy	ADVANCED Level 5 / 6
B Communication and collaboration	INTERMEDIATE Level 4 / 6
C Digital content creation	INTERMEDIATE Level 4 / 6
D Safety	ADVANCED Level 5 / 6
E Problem solving	INTERMEDIATE Level 3 / 6

Results from [self-assessment](#) based on [The Digital Competence Framework 2.1](#)