MARTIN BESFAMILLE

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CURRICULUM VITAE

PERSONAL

Born in Buenos Aires, Argentina, 1969.
French and Argentine citizen.
Married, three children.

CURRENT ACADEMIC POSITION

Associate Professor, Instituto de Economía, Facultad de Ciencias Económicas y Administrativas, Pontificia Universidad Católica de Chile, Santiago, Chile.

PAST ACADEMIC POSITIONS

- 2010 – 2013: Associate Professor (with tenure), Department of Economics, Universidad Torcuato Di Tella, Argentina.
- Spring 2011: Visiting Associate Professor, Department of Economics, Brown University, USA.
- 2002 - 2009: Assistant Professor, Department of Economics, Universidad Torcuato Di Tella, Argentina.
- Fall 2005, 06, 09 and 2013: Invited Professor, Department of Economics, Universidad de Montevideo, Uruguay.
- 2001: Visiting Assistant Professor, Department of Economics, Universidad Torcuato Di Tella, Argentina.

EDUCATION

- Ph.D. in Economics (Highest Honors), Université de Toulouse 1, France, May 2000.
- M.Sc. in Statistics and Economics, École Nationale de la Statistique et de l'Administration Économique, France, July 1996.
- B.Sc. in Economics (Honor Diploma), Universidad Católica Argentina, Argentina, May 1992.

PROFESSIONAL INVOLVEMENT

- January 2014 – Present: Associate Editor, *Economía y Política*.
- October 2016 – July 2025: Member, Associate Editorial Board, *International Tax and Public Finance*.
- August 2016 – August 2022: Member, Board of Management, International Institute of Public Finance.

RESEARCH POSITIONS AND VISITS

- Short-term Visiting Researcher, Institute for Labor Law and Industrial Relations in the European Union, University of Trier, December 2024, 2025, and August 2026.
- Short-term Visiting Researcher, Center for International Research on the Japanese Economy, University of Tokyo, January 2023.
- Visiting Researcher, Department of Economics, Universidad Autónoma de Barcelona, Barcelona, Spain, September 2022, February 2025, and February 2026.
- Visiting Researcher, Department of Economics, Universidad Loyola Andalucía, Sevilla, Spain, August 2022.
- Fellow, CESifo Research Network, March 2019 – Present.
- Visiting Scholar, Center for Economic Studies, Munich, January – February 2019.
- Visiting Researcher, School of Economics, University of Queensland, Australia, January – February 2018.
- Visiting Researcher, Institut d'Economia de Barcelona, Universitat de Barcelona, January 2017.
- Invited Researcher, Instituto Milenio/Basal Sistemas Complejos de Ingeniería (ISCI), July 2016 – September 2019.

- Visiting fellow, GREMAQ and IDEI, Université de Toulouse 1, France, October 2006, December 2006 - February 2007, October 2007 and August 2008.
- Visiting fellow, ZEI, Universität Bonn, Germany, October 2005.
- Visiting fellow, CSGR, University of Warwick, United Kingdom, January 2003 and February 2004.
- Visiting researcher, CREPP, Université de Liège, Belgium, January and February 2002.
- Visiting researcher, ECARES, Université Libre de Bruxelles, Belgium, 2000.
- Post-doctoral researcher, CREPP, Université de Liège, Belgium, 1999 - 2001.
- Research assistant, EDF, France, August 1994.

PUBLICATIONS IN REFEREED JOURNALS

[1] "Ramsey pricing revisited: Natural monopoly regulation with evaders" (with N. Figueroa and L. Guzmán), *Journal of Industrial Economics*, **73,** December 2025, 569-588. https://doi.org/10.1111/joie.70004

[2] "How Do Subnational Governments React to Shocks to Different Revenue Sources? Evidence from Hydrocarbon-Producing Provinces in Argentina" (with D. Jorrat, O. Manzano, B. Quiroga and P. Sanguinetti), *Journal of Urban Economics*, **136**, July 2023, 103558. https://doi.org/10.1016/j.jue.2023.103558

[3] "Tax decentralization notwithstanding regional disparities" (with A. Bellofatto), *Journal of Urban Economics*, **123**, May 2021, 103346. https://doi.org/10.1016/j.jue.2021.103346

[4] "Regional state capacity and the optimal degree of fiscal decentralization" (with A. Bellofatto), *Journal of Public Economics*, **159**, March 2018, 225-243. https://doi.org/10.1016/j.jpubeco.2017.12.010

[5] "The Political Economy of the (Weak) Enforcement of Indirect Taxes" (with P. De Donder and J.-M. Lozachmeur), *Journal of Public Economic Theory*, **15** (6), December 2013, 856-883. https://doi.org/10.1111/jpet.12032

[6] "NIMBY and mechanism design under different constitutional constraints" (with J.-M. Lozachmeur), *International Tax and Public Finance*, **17** (2), April 2010, 114-132. https://doi.org/10.1007/s10797-008-9101-0

[7] "Modernization of Tax Administrations and Optimal Fiscal Policies" (with C. Parlatore Siritto), *Journal of Public Economic Theory*, **11** (6), December 2009, 897-926. https://doi.org/10.1111/j.1467-9779.2009.01437.x

[8] "Tax enforcement may decrease government revenue" (with P. De Donder and J.-M. Lozachmeur), *Economics Bulletin*, **29** (4), October 2009, 2669-2676.

[9] "Bailouts in Federations: is a Hard Budget Constraint Always Best?" (with B. Lockwood), *International Economic Review*, **49** (2), May 2008, 577-593. https://doi.org/10.1111/j.1468-2354.2008.00490.x

[10] "The relationship between tax evasion and tax revenue in Chang, Lai and Chang (1999)", *Economics Bulletin*, **5** (14), April 2008, 1-6.

[11] "Collusion in Local Public Works", *International Economic Review*, **45** (4), November 2004, 1193-1219. https://doi.org/10.1111/j.0020-6598.2004.00302.x

[12] "Local Public Works and Intergovernmental Transfers under Asymmetric Information", *Journal of Public Economics*, **88** (1-2), January 2004, 353-375. https://doi.org/10.1016/S0047-2727(02)00164-0

CHAPTERS IN CONFERENCE VOLUMES AND BOOKS

[1] "Consideraciones sobre la sostenibilidad de la descentralización en Chile" in Arancibia, J. and S. Claro (Eds.) *Sostenibilidad y Participación en la Constitución* (2022) Ediciones el Mercurio, Santiago de Chile, 133-151.

[2] "Investing in Detection Technology as a Component of an Optimal Tax-Enforcement Policy" (with P. Olmos), *The IRS Research Bulletin: Proceedings of the 2010 IRS Research Conference*, Publication 1500 (2011), Internal Revenue Service, Washington DC, 513-530.

[3] "The impact of constitutional constraints on the construction of facilities under asymmetric information" (with J.-M. Lozachmeur), in *Anales de la Academia Nacional de Ciencias Económicas* 42 (2002), 303-309.

[4] "L'approche économique de l'analyse de la corruption", in *Anales du XIV*ème *Congrès des Economistes Belges de Langue Française* 2 (2000), 145-159.

[5] "Public works' decentralization: the impact of local political interests and multidimensional asymmetric information", in *Anales de la XXXII*ª *Reunión Anual de la Asociación Argentina de Economía Política* 2 (1997), 361-382.

[6] "Consideraciones sobre el uso del análisis matemático en la teoría económica de Antoine A. Cournot", in *Anales de la XXVII*ª *Reunión Anual de la Asociación Argentina de Economía Política* 1 (1992), 261-287.

REPORTS

[1] "The Economics of Tax Evasion", Working Paper Nº 2011/10, Corporación Andina de Fomento, Caracas, Venezuela.

OTHER PUBLICATIONS

[1] "La Corrupción en la Teoría Económica", *Revista de Administración y Economía*, **80**, Junio 2015, 8-13.

PAPERS CURRENTLY SUBMITTED AND WORKING PAPERS

[1] "Optimal taxes and penalties when the government cannot commit to its audit policy" (with L. Arozamena and P. Sanguinetti). Under revision, *Journal of Public Economic Theory*.

WORK IN PROGRESS

[1] "Tax evasion, exclusionary practices, and competition policy" (with L. Goerke).

[2] "Municipal unions" (with D. Decet, A. Piolatto, S. Vanutelli).

[3] "Natural Disasters and Tax Compliance: Evidence from Municipal Tax Collection after the Great East Japan Earthquake" (with S. Bessho and H. Ogawa).

[4] "The political economy of decentralization reforms: does heterogeneity in regional state capacities matter?" (with N. Pastrián, A. Piolatto and A. Zerbini).

OLDER WORKING PAPERS

[1] "The flypaper effect is not a puzzle" (with N. Grosman and P. Sanguinetti).

[2] "Inspectors or Google Earth? Optimal fiscal policies under uncertain detection of evaders" (with P. Olmos).

[5] "Do insurance defrauders want to be punished?" (with D. Alary), *CREPP working paper 2000/08*, Université de Liège, Belgium.

HONORS AND AWARDS

- Distinguished professor, Facultad de Economía y Administración, Universidad Católica de Chile, August 2022- July 2024.

- Prize "Reconocimiento de la Encuesta Docente", Instituto de Economía, Pontificia Universidad Católica de Chile, First semester 2017.
- Ranked among the best teaching professors at Universidad Torcuato Di Tella in 2003, 2006, 2008 and 2009.
- Prize "Universitario del año 1993", Rotary Club de Buenos Aires, Argentina. Mention.
- Prize "Editorial El Derecho" for graduating first in class, Universidad Católica Argentina, 1992.
- Honor Diploma, Universidad Católica Argentina, 1992.

GRANTS

- Grant "Puente 2024-13", Dirección de Investigación, Pontificia Universidad Católica de Chile, 2024 - 2025.
- Grant "PID2022-137707NB-100", Ministerio de Ciencia e Innovación de España, 2023-2026.
- Grant "Puente 2023-26", Dirección de Investigación, Pontificia Universidad Católica de Chile, 2023 - 2024.
- Grant "Puente 2022-08", Dirección de Investigación, Pontificia Universidad Católica de Chile, 2022 - 2023.
- Grant #1150170, Fondecyt, Comisión Nacional de Investigación Científica y Tecnológica, Chile, 2015 - 2018.
- Hermès Grant, Fondation de la Maison des Sciences de l'Homme - Paris, France, 2006 - 2007.
- Grant #26113, FONCyT, Agencia Nacional de Promoción Científica y Tecnológica, Argentina, 2006 -2008.
- Grant V 6/5/6 - MJ. 3232, Fonds National de la Recherche Scientifique, Belgium, 2002.
- Research Fellowship, Ministère de l'Education Nationale, France, 1996 - 1999.
- Fellowship, Académie de Toulouse, France, 1995.
- Grant, Consejo Nacional de Investigaciones Científicas y Técnicas, Argentina, 1993 - 1995.

TEACHING

Graduate

- Public Economics: Pontificia Universidad Católica de Chile, 2016 - present.
- Public Economics and Regulation: Pontificia Universidad Católica de Chile, 2014 – 2015; Universidad Torcuato Di Tella, 2001 – 2013; Universidad de Montevideo, 2005 - 2006, 2009 and 2013.
- Microeconomics (for lawyers): Universidad Torcuato Di Tella, 2006.
- Microeconomics: Université de Liège, 2000.

Undergraduate

- Public Finance: Pontificia Universidad Católica de Chile, 2014; Universidad Torcuato Di Tella, 2006 – 2013; Brown University, 2011.
- Intermediate Microeconomics: Brown University, 2011.
- Principles of Microeconomics: Pontificia Universidad Católica de Chile, 2015 – present; Universidad Torcuato Di Tella, 2001 - 2013.
- Game Theory: Universidad de San Andrés, 1996.

PRESENTATIONS

Lectures

"Regional characteristics and optimal fiscal decentralization", Universidad Católica del Norte, Antofagasta. 2023.

"Topics on Fiscal Federalism", CES, Ludwig-Maximilians-Universität, München. 2019.

"Topics on Fiscal Federalism", ZEI, Universität Bonn, Bonn. 2005.

Seminars

Academia Nacional de Ciencias Económicas (Buenos Aires), Australian National University (Canberra), Banco Central de Chile (Santiago de Chile), Brown University (Providence), CEA (Santiago de Chile), CORE (Louvain-la-Neuve), ECARES (Bruxelles), FIEL (Buenos Aires), Fundaçao Getulio Vargas (Rio de Janeiro, Sao Paulo), IEB (Barcelona), Inter-American Development Bank (Washington DC), IAE (Pilar), IMF - Fiscal Affairs Department (Washington DC), KOF – ETH (Zürich), Ludwig-Maximilians-Universität (München), Pontificia Universidad Católica de Chile (Santiago de Chile), SKEMA Business School (Nice), Toulouse School of Economics (Toulouse), Universidad Alberto Hurtado (Santiago de Chile), Universidad Austral (Rosario), Universidad Autónoma de Barcelona (Barcelona), Universidad de Chile (Santiago de Chile), Universidad de la República (Montevideo), Universidad de San Andrés (Buenos Aires), Universidad de Los Andes (Santiago de Chile), Universidad del CEMA (Buenos

Aires), Universidad Diego Portales (Santiago de Chile), Universidad Nacional de La Plata (La Plata), Universidad Torcuato Di Tella (Buenos Aires), Université de Liège (Liège),, University of California-Berkeley (San Francisco), University of California-Irvine (Irvine), University of Michigan (Ann Arbor), University of Queensland (Brisbane), University of Tokyo (Tokyo), University of Warwick (Coventry) and University of York (Toronto).

Schools and Workshops

XXV Workshop of Fiscal Federalism (La Plata), BCRA - Workshop on Financial Development and Regional Economies (Buenos Aires), CORE - FRANCQUI Summer School (Louvain-la-Neuve), GREQAM - CORE Spring School (Aix-en-Provence), IEB - Workshop on Fiscal Federalism (Barcelona), Joint Workshop of Fiscal Federalism (Brasília) and USaCh - Workshop on Public Economics and Growth (Santiago de Chile).

Conferences

2010 IRS Research Conference (Washington DC), American Risk and Insurance Association (Montréal), Asociación Argentina de Economía Política (Buenos Aires, Bahía Blanca, Mendoza), Association for Public Economic Theory (University of Warwick, Duke University, Beijing, Marseille, Vanderbilt University, Seoul, Istanbul, Seattle), Association Internationale des Économistes de Langue Française (Santiago de Chile), Association of Southern European Economic Theorists (Bologna), Econometric Society European Meeting (Berlin), European Association for Research in Industrial Economics (Mannheim), European Economic Association (Berlin), International Economic Association (Buenos Aires), International Institute of Public Finance (Linz, Maastricht, Uppsala, Lake Tahoe, Tokyo, Tampere, Reykjavik (online)), Jornadas del Banco Central del Uruguay (Montevideo), Jornadas Internacionales de Finanzas Públicas (Córdoba), Latin American and Caribbean Economic Association (Montevideo, Madrid, Buenos Aires), Latin American Meeting of the Econometric Society (Buenos Aires, Sao Paulo, Santiago de Chile), Annual Conference of the National Tax Association (New Orleans, Providence), Sociedad de Economía de Chile (Santa Cruz) and 2015 ZEW Public Finance Conference (Mannheim).

Panel sessions

Asociación Argentina de Economía Política (Bahía Blanca), Congrès des Economistes Belges de Langue Française (Liège) and Jornadas Internacionales de Finanzas Públicas (Córdoba).

REFEREE ACTIVITY

Academic journals

American Economic Journal: Economic Policy, *Canadian Journal of Economics*, *Economics Bulletin*, *Economic Letters*, *Economic Systems*, *Economica*, *Economics of Governance*, *European Economic Review*, *European Journal of Political Economy*, *FinanzArchiv*, *Fiscal Studies*, *German Economic Review*, *International Economic Review*, *International Tax and Public Finance*, *Journal of Comparative Economics, Journal of Development Economics*, *Journal of Economic Behavior and Organization*, *Journal of the European Economic Association*, *Journal of Industrial Economics*, *Journal of Public Economics*, *Journal of Public Economic Theory*, *Journal of Tax Administration*, *Journal of Urban Economics*, *Latin American Journal of Economics*, *Public Choice*, *Public Finance Review*, *Regional Science and Urban Economics* and *Review of Economic Studies*.

Scientific Associations and Foundations

Agencia Nacional de Promoción Científica y Tecnológica (2012), Fondecyt (2017, 2024) and Tinker Foundation (2010).

Program Committee Member

Barcelona School of Economics Summer Forum Workshop in Public Economics (2023, 2024, 2025, 2026), Jornadas Internacionales de Finanzas Públicas (2012), Latin American and Caribbean Economic Association Annual Meeting (2009, 2017), Latin American Meeting of the Econometric Society (2011, 2012) and RIDGE Forum on Public Economics (2024).

PH.D SUPERVISION

Co-Supervisor

[1] Sebastián Castillo, "Essays in Income Tax Evasion", Ph.D. in Economics, Pontificia Universidad Católica de Chile, 2022.

Member of Thesis Committee

[1] José Tello, "Essays in Political Economics and Macroeconomics", Ph.D. in Economics, Pontificia Universidad Católica de Chile, 2014.

ACADEMIC SERVICE

- Member, Academic Pastoral Council, Pontificia Universidad Católica de Chile, 2018 - present.
- Chair, Junior Committee, Instituto de Economía, Pontificia Universidad Católica de Chile, 2019 - 2022.

- Member, Senior Committee, Instituto de Economía, Pontificia Universidad Católica de Chile, 2016 - 2019.
- Coordinator, all sections of "Principles of Microeconomics", Pontificia Universidad Católica de Chile, 2016 – present.
- Coordinator, six sections of Principles of Microeconomics, Universidad Torcuato Di Tella (2006 - 2013).
- Coordinator, B.Sc. Thesis Seminar, Universidad Torcuato Di Tella (2005 - 2013).
- Member, Library's Commission, Universidad Torcuato Di Tella (2003 - 2013).

CONSULTANCIES

- September 2019 - February 2020: Public transport in three Latin American cities. Corporación Andina de Fomento (Caracas, Venezuela).
- April - September 2011: The economics of tax evasion. Corporación Andina de Fomento (Caracas, Venezuela).