

## CARBONNIER Clément

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Member of the editorial board of *Economie et Statistique*

### Degrees

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- 2006 PhD thesis in economics from the *Ecole des Hautes Etudes en Sciences Sociales* (EHESS) and PSE, under the supervision of Thomas PIKETTY  
*Fiscalité optimale et incidences fiscales, analyses théoriques et estimations sur réformes françaises de la taxe sur la valeur ajoutée et de la taxe professionnelle, 1987-2004*
- 2004 Master's degree in Economic policy analysis from the *Ecole des Hautes Etudes en Sciences Sociales* (EHESS)
- 2004 Master's degree from *Ecole Nationale de la Statistique et de l'Administration Economique* (ENSAE)
- 2004 Master's degree from *Ecole Polytechnique*

### Previous positions

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- Since 2012 Scientific advisor to the *Conseil d'analyse économique*
- Since 2011 Co-director of the LIEPP Sciences-Po research axis “socio-fiscal policies”
- Since 2007 *Maître de conférences*, University of Cergy-Pontoise, researcher at THEMA
- 2006-08 Research fellow with the *direction du Trésor et de la Politique Economique* (DGTPE) of the French Finance Ministry
- 2004-06 Research fellow with EHESS; lecturer, University Paris 1 (Panthéon-Sorbonne)

### Funded research projects

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- 2013-2015 Research axis “socio-fiscal policies” financed by the LIEPP Sciences-Po and the IDEX Sorbonne Paris Cité, co-directed with Nathalie Morel and Bruno Palier (Sciences Po)
- 2010-2013 ANR project ITACE with Martine Carré (Dauphine) and Pascal BELAN (University of Cergy-Pontoise)
- 2010-2012 CNRS delegation (half-time)
- 2008-2012 ANR project SOLITER, coordinated by Hélène Reigner (INRETS-MA) and Matthieu Leprince (University of Rennes 1)

### Articles in English

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- 2014 *The Incidence of Non-Linear Price-Dependent Consumption Taxes* Journal of Public Economics 118, 111-119
- 2014 *Do Savers Respond to Tax incentives? The case of Retirement Savings* (avec A. Direr et I. Slimani-Houti)  
Annals of Economics and Statistics 113-114, 225-256
- 2013 *Pass-through of Per Unit and ad Valorem Consumption Taxes: Evidence from Alcoholic Beverages in France*  
B.E. Journal of Economic Analysis and policy 13, 837-863
- 2013 *Decentralization and Tax Competition Between Asymmetrical Local Governments : Theoretical and Empirical Evidence*  
Public Finance Review 41, 391 – 420
- 2007 *Who pays sales taxes? Evidence from French VAT reform, 1987-1999*  
Journal of Public Economics 91, 1219-1229

### Articles en français

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- 2012 *Commentaire de l'article d'Éric Heyer, Mathieu Plane et Xavier Timbeau « Impact économique de la 'quasi TVA sociale' »*  
Revue de l'OFCE 122, 399-405
- 2011 *Vers un autre monde (et donc une autre science économique) ?*  
Journal du MAUSS, 28 juin 2011
- 2010 *Réduction et crédit d'impôt pour l'emploi d'un salarié à domicile, conséquences incitatives et redistributives*  
Economie et statistique 427-428, 67-100
- 2009 *Différence des ajustements de prix à des hausses ou baisses des taux de la TVA : un examen empirique à partir des réformes françaises de 1995 et 2000*  
Economie et statistique 413, 3-20
- 2007 *A qui profite une baisse de la TVA dans la restauration ?*  
Regards croisés sur l'économie 1, 52-57

## Books and chapters

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- 2015 *The political economy of household services in Europe* (directed with Nathalie Morel)  
Plagrave MacMillan, Basingstoke
- 2015 *Job creation, public cost and distributive profile of tax allowances for household services in France*  
in Carbonnier Clément and Morel Nathalie (editors), “*The political economy of household services in Europe*” Plagrave MacMillan, Basingstoke
- 2012 *La TVA sociale*  
Edition Studyrama, hors collection
- 2010 *L'économie publique*  
Edition La découverte, collection Repères (ouvrage collectif)

## Notes

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- 2014 *Tax Harmonization in Europe: Moving Forward* (scientific advisor)  
Agnès Bénassy-Quéré, Alain Trannoy et Guntram Wolf, Les notes du conseil d'analyse économique n°13
- 2014 *Le coût par emploi créé, un indicateur incomplet mais utile*  
LIEPP methodological discussion paper n°3
- 2013 *Taxation of Capital Income* (scientific advisor)  
Patrick Artus, Antoine Bozio et Cécilia Garcia-Peñalosa, Les notes du conseil d'analyse économique n°9
- 2013 *Public Policy Evaluation*  
Les notes du conseil d'analyse économique, n°1
- 2013 *Faut-il élargir les allègements de cotisations sociales aux salaires élevés ?*  
LIEPP policy brief #6
- 2012 *La TVA sociale peut-elle relancer l'économie ?*  
LIEPP policy Brief #1

## Report

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- 2012 *Rapport sur la situation économique de la Nouvelle-Calédonie « Et si la prospérité n'était pas éternelle ? »*,  
Report by Etienne Wasmer and Quentin David for the Parliament of Nouvelle-Calédonie

## Colloquium proceedings

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- 2014 *LPF, L103 – L166D* in « *Secrets* », actes du seizième colloque des Invalides, éditions Du Lérot
- 2013 *Le bouilleur et le percepteur* in « *Alcools* », actes du quinzième colloque des Invalides, éditions Du Lérot
- 2008 *De la valeur et des prix* in « *Des prix* », actes du douzième colloque des Invalides, éditions Du Lérot
- 2005 *L'école de la censure floue* in « *La Censure* », actes du neuvième colloque des Invalides, éditions Du Lérot

## Working papers

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- 2014 *Payroll Taxation and the structure of qualifications and wages in a segmented frictional labor market with intra-firm bargaining*  
THEMA working paper 2014-20
- 2014 *Inégalités dans l'accumulation des différents types de patrimoine : le lien avec les inégalités économiques en general*  
LIEPP Working Paper n°32
- 2014 *Tax cuts or social investment? Evaluating the opportunity cost of French employment strategy*  
(avec Bruno Palier et Michaël Zemmour), LIEPP Working Paper n°31
- 2014 *La réduction/crédit d'impôt pour l'emploi d'un salarié à domicile est-elle efficace en tant que politique de l'emploi? Méta-analyse des évaluations empiriques, 1991-2007*  
LIEPP Working Paper n°30
- 2014 *The influence of taxes on employment of married women, evidence from the French joint income tax system*  
LIEPP Working Paper n°23
- 2011 *The optimal decentralization of public input for private production*  
THEMA working paper 2011-09
- 2007 *Evolution des distributions de revenus en France entre 1998 et 2004*

## Workshop organization

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- 2013 « **The political economy of household services** », September 7-8 in Paris  
Two days workshop organized with Nathalie Morel
- 2013 « **Indirect taxation** », July 2-3 in Paris  
Two days workshop organized with Pascal Belan and Martine Carré
- 2013 « **Public Policy Evaluation** », April 26 in Paris  
Two panels organized for CAE
- 2013 « **Comment la France a-t-elle perdu sa compétitivité ?** », January 31 in Paris  
Panel organized with Bruno Palier

## Lectures and seminars

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- 2014 **ASSET annual congress**, du 6 au 8 novembre à Aix-en-Provence  
*Social VAT in open-economy with non-constant elasticity of substitution*
- 2014 **PET14, annual congress of the Public Economics Theory Association**, July 11-13 in Seattle (USA)  
*Payroll tax incidence: the structure of qualifications and wages in a segmented frictional labor market with intra-firm bargaining*
- 2014 **13èmes journées Louis-André Gérard-Varet**, June 24-25 in Aix-en-Provence (France)  
*Payroll tax incidence: the structure of qualifications and wages in a segmented frictional labor market with intra-firm bargaining*
- 2014 **Conférence dans le cadre de l'Université Ouverte et de l'Université de Tous les Ages**, March 17 in Lyon  
*L'évaluation en expérience naturelle des politiques d'exonérations sociales et fiscales*
- 2013 « **Secrets** », **XVI<sup>ème</sup> colloque des invalides**, November 15 in Paris *LPF, L103 – L166D*
- 2013 **Annual meeting of the Association of Southern European Economic Theorists**, November 7-9 in Bilbao  
*Targeted payroll tax rebate and the structure of wages and unemployment*
- 2013 **Séminaire du LEF (AgroParistech/INRA)**, October 11 in Nancy  
*Social VAT in open economy with non-constant elasticity of substitution*
- 2013 **PET13, annual congress of the Public Economics Theory Association**, June 4-7 in Lisboa  
*The Incidence of Non-Linear Consumption Taxes*
- 2013 **12èmes journées Louis-André Gérard-Varet**, June 26-28 in Aix-en-Provence  
*The Incidence of Non-Linear Consumption Taxes*
- 2013 « **(in)égalités et croissance** », 4<sup>th</sup> seminar of the program *Modèles nationaux de croissance et protection sociale* (CEE/LIEPP Sciences Po, CEPREMAP et DREES), June 20-21 in Paris  
*Le quotient conjugal et la participation des femmes mariées au marché du travail, ou le creusement des inégalités par un dispositif non-discriminant*
- 2013 « **Politiques d'emplois, croissance et protection sociale** », 2<sup>nd</sup> seminar of the program *Modèles nationaux de croissance et protection sociale*, January 1st and February 2 in Paris  
*Le crédit d'impôt compétitivité emploi (CICE) Choc de compétitivité ou partage de la rente ?*
- 2012 « **Alcools** », **XV<sup>ème</sup> colloque des invalides**, November 16 in Paris *Le bouilleur et le percepteur*
- 2012 « **Finance et protection sociale** », 1<sup>st</sup> seminar of the program *Modèles nationaux de croissance et protection sociale* (CEE/LIEPP Sciences Po, CEPREMAP et DREES), October 3-4 in Paris  
*Assurance retraite privée, incitations fiscales et redistribution*
- 2012 **11èmes journées Louis-André Gérard-Varet**, June 18-20 in Marseille  
*Do savers respond to tax incentives? The case of retirement savings*
- 2012 **PET12, annual congress of the Public Economics Theory Association**, June 12-14 in Taipei  
*Do savers respond to tax incentives? The case of retirement savings*
- 2012 **52<sup>ème</sup> congrès annuel de la Société Canadienne de Sciences Economiques**, May 9-11 in Mont-Tremblant  
*The optimal decentralization of public input for private production*
- 2011 **10<sup>èmes</sup> journées Louis-André Gérard-Varet**, June 20-22 in Marseille  
*Per unit and ad valorem consumption taxes, estimation of the difference of shifting on prices of alcoholic beverages in France, 1993-1997*
- 2011 **PET11, annual congress of the Public Economics Theory Association**, June 1-4 in Bloomington  
*Per unit and ad valorem consumption taxes, estimation of the difference of shifting on prices of alcoholic beverages in France, 1993-1997*
- 2010 **PET10, PGPPE closing conference**, June 25-27 in Istanbul *How many towns in a country?*  
*Public investment efficiency, administrative costs, fiscal competition and the optimal size of local jurisdictions*
- 2010 **4<sup>èmes</sup> Journées « économie et espace »**, May 31-June 1<sup>st</sup> in Rennes *How many towns in a country?*  
*Public investment efficiency, administrative costs, fiscal competition and the optimal size of local jurisdictions*
- 2009 **58<sup>ème</sup> Congrès annuel de l'AFSE**, September 10-11 in Nanterre  
*Tax reduction for in-home services, labor demand and redistributiveness*
- 2009 **Low pay, low skill and low income (LOPSI) workshop**, June 26-27 in Milan  
*Tax reduction for in-home services, labor demand and redistributiveness*
- 2009 **8èmes journées d'économie publique Louis-André Gérard-Varet**, June 15-16 in Marseille  
*Tax reduction for in-home services, labor demand and redistributiveness*
- 2008 « **Des prix** », **XII<sup>ème</sup> Le colloque des invalides**, October 31 in Paris *De la valeur et des prix*
- 2008 **57<sup>ème</sup> Congrès annuel de l'AFSE**, September 18-19 in Paris  
*Fiscal competition between decentralized jurisdictions, theoretical and empirical evidence*

- 2008 **Workshop on Tax competition: how to meet the normative and political challenge**,  
August 28-29 in Montreal  
*Fiscal competition between decentralized jurisdictions, theoretical and empirical evidence*
- 2008 **7ème journées d'économie publique Louis-André Gérard-Varet**, June 12-13 in Marseille  
*Fiscal competition between decentralized jurisdictions, theoretical and empirical evidence*
- 2007 **56<sup>ème</sup> Congrès annuel de l'AFSE**, September 19-21 in Paris  
*L'impact de la fiscalité sur la participation des conjoints au marché du travail*
- 2007 **LoWer conference: What is Working for Women?**, September 10-11 in Volos  
*Spouse labor supply: fiscal incentive and income effect, evidence from French fully joint income tax system*
- 2007 **Work Pensions and Labour Economics (WPEG) Conference**, July 9-11 in Manchester  
*Spouse labor supply: fiscal incentive and income effect, evidence from French fully joint income tax system*
- 2007 **6ème journées d'économie publique Louis-André Gérard-Varet**, June 14-15 in Marseille  
*Spouse labor supply: fiscal incentive and income effect, evidence from French fully joint income tax system*
- 2007 **1<sup>er</sup> workshop du programme PGPPE**, April 2-4 in Marseille  
*Spouse labor supply: fiscal incentive and income effect, evidence from French fully joint income tax system*
- 2006 **55<sup>ème</sup> Congrès annuel de l'AFSE**, September 14-15 in Paris  
*Qui paie la TVA ? Tests empiriques sur données de fiscalité français, 1987-1999*
- 2006 **Journées doctorales de l'ADRES**, March 17-18 in Marseille  
*Les ajustements de prix sont-ils asymétriques ? Tests empiriques sur données de fiscalité française, 1995-2000*
- 2005 « **La Censure** », **IX<sup>ème</sup> colloque des Invalides**, December 16 in Paris *L'école de la censure floue*

## Referee

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Economics of Transportation ; Economie et prévision ; Economie et statistique ; Fiscal Studies ; Finanz Archiv/Public Finance ; Journal of Public Economics ; Papers in Regional Science ; Public Finance Review ; Recherche et prévision ; Regional Studies ; Revue d'économie politique ; Revue française de socio-économie.

## Expert for Public Bodies

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Hearing on “Targeting of public spendings for personal services” for the **Commission of Public Policies Evaluation and Control of the French National Assembly**, Octobre 2 2014

Hearing on “The measure of employment in personal service industry and the efficiency of public spendings for personal services” for the **French Court of Auditors**, March 26 2014

Consultation on taxation ‘*Assises de la fiscalité*’, **French Finance Ministry**, Februar & March 2014

Workshop on “Labor market perspectives in France in 2024 and conditions to full employment”, **General commission for strategy and economic foresight “France Stratégie”, Prime minister office**, November 2013

Introduction talk to the first session of the “consultation on digital industry taxation”, organized by the **National Council for Digital Industry, French Finance Ministry**, April 19 2013

## Media

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*Mieux vaut taxer la rente immobilière que la production*, with Patrick Artus, Antoine Bozio and Cécilia Garcia-Peñalosa, les Echos, November 5 2013.

*Pourquoi occuper son propre appartement constitue un revenu en nature*, Médiapart, October 1st 2013.

*Le bien-être du patient ne se compte pas en dépassement d'honoraires*, with Anne-Laure Féral-Pierssens and Yonathan Freund, Médiapart, October 18 2012.

*Halte aux «médecins pigeons» qui agitent le drapeau de la santé publique !*, with Anne-Laure Féral-Pierssens and Yonathan Freund, Libération, October 15 2012.

## Teaching

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Since 2014	<b>Microeconomics Principles</b>	undergraduate course, Sciences Po Saint-Germain-en-Laye
Since 2012	<b>Information and contracts</b>	undergraduate course, University of Cergy-Pontoise
Since 2007	<b>History of economic thought</b>	undergraduate course, University of Cergy-Pontoise
Since 2007	<b>Master's thesis direction</b>	University of Cergy-Pontoise

### **Previous teachings**

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2007-2014	<b>Microeconomics</b>	undergraduate course, University of Cergy-Pontoise
2011-2012	<b>Natural experiments for evaluating public policies</b>	Executive Master « gestion publique » of Sciences Po
2008-2010	<b>Economie publique</b>	undergraduate course, University of Cergy-Pontoise
2007-2010	<b>Economie de l'environnement</b>	graduate course, University of Cergy-Pontoise
2008-2010	<b>Corporate fellowship supervision</b>	undergraduate course, University of Cergy-Pontoise
2007-2008	<b>Econometrics</b>	graduate course, University of Cergy-Pontoise
2005-2007	<b>Lecturer for “Fundamental Concepts of Economic Analysis”</b>	undergraduate course, Sciences Po
2003-2004	<b>Lecturer in mathematics and statistics</b>	undergraduate courses, University Paris I (Panthéon-Sorbonne)
2004-2006	<b>Lecturer in microeconomics</b>	Master APE of EHESS (Paris) Microeconomics 2 – Game Theory ; Microéconomie 3 – Information and contracts
2003-2004	<b>Lecturer in statistics</b>	graduate course, University Paris I (Panthéon-Sorbonne)

### **Administrative responsibilities**

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Since 2012	Teaching schedules and teachers' service for the Economic and management department
2010-2012	Logistics
2009-2010	Teaching referent for second year undergraduates
2007-2010	Coordination with high schools