

Fidel Picos

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Current Position Economic Analyst - Tax Policy Modelling, Unit B2 - Fiscal Policy Analysis, Joint Research Centre, European Commission, Seville (Spain), since October 2015

Tasks:

- Coordination of technical assistance to member states in the context of the Structural Reform Support Programme (current projects: EL, LT, RO, SK)
- Coordination of projects on the use of administrative data and their adaptation for modelling tools (current and foreseen projects: DK, EL, LT, LU, PT, RO, SI, SK)
- Assessment of tax-benefit reforms in the context of the European Semester (examples: EL, ES, FR, IT, LU, PT, SE)
- Participation in horizontal research projects (e.g. indirect taxation, tax evasion, measurement of at-risk-of-poverty)
- Development of the EUROMOD microsimulation tool (horizontal tasks + developer for EL and FR)
- Management of research projects with external contractors (call for tenders, monitoring, deliverables)
- Development of user-friendly tools for the assessment of tax-benefit reforms and online simulation

Education PhD in Economics: “The Dual Income Tax: a study on the viability and effects of its application to Spain”, University of Vigo, Spain, 2003

MsC in Economics, University of Vigo, 1997

Interests Tax-benefit reforms; taxation; social benefits; minimum income schemes; inequality and redistribution; microsimulation; administrative data; EUROMOD

Professional experience September 2007 September 2015
Associate professor, Department of Applied Economics, Universidad de Vigo (Spain)

Tasks: research and teaching

April 2008 November 2010
Research fellow / consultant, OECD Centre for Tax Policy and Administration, Paris (France)

Tasks: extension of the Taxing Wages analysis to include consumption taxation for the 2008 Taxing Wages Special Feature; development of a microsimulation tool for the EC-OECD project on tax wedges and effective tax rates on labour.

October 2001

August 2007

Assistant professor, Department of Applied Economics, Universidad de Vigo (Spain)

Tasks: research and teaching

September 2001

February 2005

Research fellow, Subdirección General de Estudios Tributarios, Instituto de Estudios Fiscales, Madrid (Spain)

Tasks: adaptation and dissemination of administrative microdata for research purposes; construction of Personal Income Tax microsimulation tools

November 1999

June 2001

Teaching assistant, Department of Applied Economics, Universidad de Vigo (Spain)

Tasks: research and teaching

Selected publications

Journal papers

“Shifting tax burden to top income earners: what is the best way to reduce inequality?” (2019), with J. Onrubia and M.C. Rodado, *Economics: The Open-Access, Open-Assessment E-Journal*, 13(2019-41):1-17

“A revenue neutral shift from SSC to VAT: analysis of the distributional impact for 12 EU-OECD countries” (2015), with A. Thomas, *FinanzArchiv-Public Finance Analysis*, 71(2):278-298

“Rethinking the Pfähler-Lambert decomposition to analyze real-world personal income taxes” (2014), with J. Onrubia and M.C. Rodado, *International Tax and Public Finance*, 21(4): 796-812

“Specific and general taxation of tourism activities. Evidence from Spain” (2009), with A. Gago, X. Labandeira and M. Rodríguez, *Tourism Management*, 30(3):381-392

Books and book chapters

The Personal Income Tax Return Panel 1999-2007: design, methodology and user’s guide [Panel de Declarantes de IRPF 1999-2007: diseño, metodología y guía de utilización] (2011), with J. Onrubia and C. Pérez, Instituto de Estudios Fiscales, Madrid, ES

Tax Reforms under the Microscope. Tax microsimulation in Spain: data, methodology and applications [Las reformas fiscales bajo el microscopio.

Microsimulación fiscal en España: datos, metodología y aplicaciones] (2010), with S. Díaz de Sarralde (eds.), Instituto de Estudios Fiscales, Colección Estudios de Hacienda Pública. Madrid, ES

“Consumption taxation as an additional burden on labour income” (2009), in OECD, Taxing Wages 2007-2008, 2008 Edition, OECD, Paris, FR

“Environmental Taxes in Spain: A Missed Opportunity” (2007), with A. Gago, X. Labandeira and M. Rodríguez, in Martínez-Vázquez, J. and Sanz, J.F. (eds.), Fiscal Reform in Spain: Accomplishments and Challenges, Edward Elgar, Northampton, US

Reports and technical documents

“Mortgage tax reforms in Sweden: scope for a double dividend?” (2019), with J. Hartley, I. Justo and S. Riscado, DG ECFIN Economic Briefs, 049, Brussels, BE

“In-depth analysis of tax reforms using the EUROMOD microsimulation model” (2016), with M.-L. Schmitz, JRC Working Papers on Taxation and Structural Reforms, 6/2016, European Commission, Joint Research Centre, Seville, ES

Work in progress

Revisiting income inequality in Greece: a tale of two tails, with E. Andriopoulou, A. Fasianos, C. Leventi and A. Thiemann

Moving towards a fairer minimum income scheme: the case of Spain, with A. Hernández and S. Riscado

The Tax Structure of an Economy in Crisis: Greece 2009-2017, with C. Leventi

Distributional and fiscal implications of imputed income in the Greek tax-benefit system, with C. Leventi

Selected conferences and seminars

“Revisiting income inequality in Greece: a tale of two tails”, (2020, forthcoming), with E. Andriopoulou, A. Fasianos, C. Leventi and A. Thiemann, 36th IARIW General Conference, Oslo, Norway August 24-28, 2020.

“Moving towards a subjective right approach: regional minimum income schemes in Spain” (2019), with A. Hernández and S. Riscado, Eighth Meeting of the Society for the Study of Economic Inequality (ECINEQ), Paris School of Economics, July 3-5, 2019.

“The Tax Structure of an Economy in Crisis: Greece 2009-2017” (2019), with C. Leventi, 7th World Congress of the International Microsimulation Association, Galway, Ireland, 19-21 June 2019

“Inequality, poverty and tax-benefit reforms in Greece” (2018), The EC’s Community of Practice on Fairness 3rd Workshop: “Income inequality and its policy determinants – beyond a MS level analysis, Brussels, Belgium, 11 September 2018

“Measuring the fiscal and equity impact of tax evasion: cross-country evidence using microsimulation modelling” (2016), with S. Barrios, B. Greve, M.A. Hussain, A. Paulus and S. Riscado, Third Annual MaTax Conference ZEW, Mannheim, Germany, 4-5 October 2016

“A generalization of the Pfähler-Lambert decomposition” (2013), with J. Onrubia and M.C. Rodado, 69th Annual Conference of the International Institute of Public Finance, Taormina, Sicily, Italy, 22-25 August 2013.

Selected grants and research projects

“Income inequality, mobility and redistribution: new perspectives” (2014-2015), Regional Government of Galicia, Spain (PI)

“Demonstration of a re-use process of WEEE addressed to propose regulatory policies in accordance to EU law” (2012-2015), Life +, European Union (researcher)

“Alternative ways of financing social expenditure” (2009-2010), Organisation for Economic Co-operation and Development (PI)

Several research projects on administrative data and microsimulation (2001-2012), Instituto de Estudios Fiscales (PI)

Teaching experience

Degree and master

Subjects: Personal taxation; Corporate taxation; Tax planning; Spanish and international tax systems; Regional and local taxation; Fiscal federalism; Spanish public sector; Spanish and world economy; Introduction to economics. University of Vigo, 1999-2015.

Other

Training courses on EUROMOD, Greek Ministry of Finance, 2017-2018

Training courses on personal income taxation, University of Vigo, 2004-2015 (speaker and director)

Training courses on administrative data and microsimulation, Instituto de Estudios Fiscales, Madrid, 2007-2010 (speaker)

Skills

Languages: Spanish (native), English (fluent), French (intermediate), Portuguese (intermediate)

Communication skills: used to speak in public and make presentations in very different contexts and to all kind of audiences; ability and experience in communicating complex ideas in easy ways

Organisational / managerial skills: systematic management of tasks; experience in coordinating projects and people; ability to work under pressure

Computing: EUROMOD, Stata, Office