

# MARIA LUISA RATTO

## PERSONAL DETAILS

- **Nationality:** Italian
- **Born:** 17<sup>th</sup> of July 1969 in Lecco (Italy)
- **Address:** Université Paris Dauphine  
Place du Maréchal de Lattre de Tassigny  
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## EDUCATION

- April 2002**      **PhD in Economics**, University of Hull (Supervisor: Simon Vicary)  
*The role of costs in tax evasion: non-selfish attitudes or pecuniary motivations?*
- June 1995**      **MSc in Economics**, Queen Mary Westfield College (University of London).
- July 1994**      **Laurea in Economics**, Catholic and University of Milan (Italy), first class degree.

## PROFESSIONAL EXPERIENCE

- Sept. 2007...**      **Maître de Conférences**  
*Université Paris-Dauphine, (LEDa)*
- Sept. 2008-Sept 2014**      **Research Associate,**  
*Centre d'études de l'emploi (CEE), Paris*
- Jan. – Sept. 2007**      **Research Fellow**  
*Policy Studies Institute, London*
- Apr. – Dec. 2006**      **Senior Officer**  
*KAI- Analysis, HM Revenue and Customs, London*
- 2004 – 2006**      **External Consultant (1 day per week)**  
*KAI- Analysis, HM Revenue and Customs, London*
- Sept. 2000 – Apr. 2006**      **Research Assistant (2000 – 2003) and Senior Research Officer (2003 – 2006)**  
*Centre for Market and Public Organisation (CMPO), University of Bristol.*

▪ **JOURNAL ARTICLES**

1. "Incentives in the Public Sector: Evidence from a Government Agency" Forthcoming at *Economic Journal* (with Simon Burgess, Carol Propper and Emma Tominey)
2. "The indirect effects of auditing taxpayers", (with Richard Thomas and David Ulph), *Public Finance Review*, Vol. 41(3), pp. 317-333, May 2013.
3. "Behavioral Responses to Taxpayer Audits: Evidence from Random Taxpayer Inquiries", (with Norman Gemmill), *National Tax Journal*, Vol. 65, pp. 33-57, March 2012.
4. "Smarter task assignment or greater effort: what makes a difference in team performance" (with Simon Burgess, Carol Propper, Stephanie von Hinke Kessler Scholder and Emma Tominey), *Economic Journal*, Vol. 120, Issue 547, pp. 968-989, 2010.
5. "Too Few Cooks Spoil the Broth: Division of Labor and Directed Production" (with Wendelin Schnedler), *The B.E. Journal of Economic Analysis & Policy*, Vol. 8, Issue 1 (Topics), Article 27, 2008.
6. "Relative performance of two simple incentive mechanisms in a public good experiment" (with Juergen Bracht and Charles Figuères), *Journal of Public Economics*, Vol. 92, pp. 54-90, February 2008.
7. "The role of incentives in the Public Sector: Issues and Evidence" (with Simon Burgess), *Oxford Review of Economic Policy*, Vol.19 (2), pp. 285-300, Summer 2003.
8. "Using financial incentives to promote teamwork in health care" (with Simon Burgess and Carol Propper), *Journal of Health Services, Research & Policy*, Vol. 7(2), April 2002.

▪ **WORKING PAPERS**

1. "Work Practices as implicit incentives to Cooperate", *CEE Working Paper 167*, October 2013.
2. "Team Structure and the Effectiveness of Collective Performance Pay" (with Emma Tominey and Thibaud Vergé), *IZA Discussion Paper No. 6747*, July 2012.
3. "Incentives in the Public Sector: Evidence from a Government Agency" (with Simon Burgess, Carol Propper and Emma Tominey), *CMPO Working Paper 11/265*, August 2011.
4. "Task-specific effort costs and the trade-off between risk and efficiency." *CMPO Working Paper 06/143*, March 2006.
5. "Tax compliance as a social norm and the deterrent effects of investigations" (with Richard Thomas and David Ulph), *CMPO Working Paper 05/127*, July 2005.
6. "Division of Labour and Directed Production" (with Wendelin Schnedler), *IZA Discussion Paper No. 1669*, July 2005.
7. "Optimal Audit Policy and Heterogeneous Agents" (with Thibaud Vergé), *CMPO Working Paper 02/054*, December 2002.
8. "Team-Based Incentives in the NHS: an Economic Analysis" (with Simon Burgess, Bronwyn Croxson, Ian Jewitt and Carol Propper), *CMPO Working Paper 01/037*, June 2001.

▪ **MISCELLANY**

1. “The effect of a rise in the tax rate on evasion when concealing income is a costly activity” (with Simon Vicary), mimeo.
2. “Tax Compliance: how social norms and the threat of audit influence taxpayers’ behaviour”, *Research in Public Policy, Bulletin of the Centre for Market and Public Organisation*, Issue 1, pp. 16-17, Autumn 2005.
3. “Tackling Tax Evasion: the role of ethics and the cost of cheating”, *Market and Public Organisation Bulletin*, Issue 7, pp. 12-16, June 2002.

▪ **OFFICIAL REPORTS**

1. *Evidence on the effect of Pathways to Work on existing claimants.* (with Helen Bewley and Richard Dorsett), *Department for Work and Pension Research Report* No. 488, 2008.
2. *Testing for Preventive effects of Taxpayer Audit: Results from Random Audits of Self-Assessment (SA) Taxpayers in 2000. Report 1: Medium-Sized Businesses.* (with Norman Gemmell). Project Report for HM Revenue and Customs, November 2006.
3. *Testing for Preventive effects of Taxpayer Audit: Results from Random Audits of Self-Assessment (SA) Taxpayers in 2000. Report 2: Small-Sized Businesses and Individual Non-complex Taxpayers.* (with Norman Gemmell). Project Report for HM Revenue and Customs, November 2006.
4. *Self-assessed taxpayers: evidence on individuals’ characteristics and behaviour from a random sample of the population.* Project Report for HM Revenue and Customs, March 2006.
5. *Filing behaviour: to what extent do personal characteristics, opportunities and past behaviour matter?* Project Report for HM Revenue and Customs, March 2006.
6. *Evaluation of the Introduction of the Makinson Incentive Scheme in HM Customs and Excise* (with Simon Burgess, Carol Propper, Stephanie von Hinke Kessler Scholder and Emma Tominey), Interim Report for HM Customs and Excise, August 2005.
7. *Tax compliance as a social norm*, Project Report for HM Revenue and Customs, January 2005.
8. *Evaluation of the Introduction of the Makinson Incentive Scheme in Child Support Agency* (with Simon Burgess, Carol Propper and Emma Tominey), Interim Report for Child Support Agency, May 2004.

**WORK IN PROGRESS**

- “Limited commitment to enforcement and the evolution of tax compliance” (with Marcello d’Amato and Riccardo Martina).
- “The Effects of Penalty Information on Compliance in a Tax Experiment” (with Norman Gemmell).
- “Work practices as implicit incentives to cooperate”.

**ACADEMIC ACTIVITIES**

▪ **GRANTS AND AWARDS**

- MSc Fellowship, from the Catholic University of Milan, 1994-1995.
- PhD Fellowship, from the University of Hull, 1997-2000.

- Co-investigator on “An Evaluation of Team-based Incentives in the Provision of Public Services”, project funded by HM Treasury, Department for Work and Pensions and HM Customs and Excise, £133,864.
- **TEACHING**
  - Université Paris Dauphine, Lectures in :
    - *Microéconomie* (L1 ~ first year), 2007-2009
    - *Incomplete Markets, Returns-to-Assets and Fiscal Policy* (L3 ~ third year), 2007-2009
    - *Risk, Investment and Insurance Analysis* (M1 ~ Master), 2009-...
    - *Théorie des Jeux et Théorie des Contrats* (M1 ~ Master) 2007-2010
    - *Collective Decision Making* (M1 ~ Master), 2010-...
    - *Microéconomie Financière (TD, L3 ~ Classes, third year)* 2011-2013
    - *Consumer Choice* (L3 ~ third year), 2010-...
- **PRESENTATIONS AT MAJOR CONFERENCES**
  - *Journées Louis-André Gérard-Varet*, 2016 (Aix-en-Provence)
  - *Shadow Conference 2015*, University of Exeter, Tax Administration Research Centre.
  - *Workshop on Research Advances in Organizational Behavior and Human Resources Management*, 2011 (Université Paris-Dauphine)
  - *Econometrics of Healthy Human Resources*, 2010 (Università’ La Sapienza, Roma)
  - *Journées Louis-André Gérard-Varet*, 2009 (IDEP, Marseille)
  - *Macroeconomic and Policy Implications of Underground Economy and Tax Evasion*, 2009 (Università Bocconi, Milano)
  - Annual Conference of the *Royal Economic Society* 2005 (Nottingham).
  - Annual Conference of the *European Association of Labour Economics* 2004 (Lisbon).
  - *Public Economic Theory Conference* 2002 (Paris),
  - *Public Economic Theory Conference* 2003 (Duke University),
  - *Public Economic Theory Conference* 2004 (Beijing).
  - *Public Economics Weekend* 2004 (Warwick).
  - *Industrial and Health Economics* workshop 2003 (Barcelona).
- **SEMINARS:** Università’ Federico II (Naples), Università’ degli Studi di Salerno (Salerno), City University (London), Catholic University of Milan, Université Paris I Panthéon-Sorbonne, Université du Maine (Les Mans), Paris-Jourdan-PSE (Groupe de Travail « Risques »), Centre d’études de l’emploi (CEE, Paris), Agenzia delle Entrate (Rome).
- **REFEREE FOR:** *Economica*, *Journal of Economic Surveys*, *Review of Economic Studies*, *Labour Economics*, *Journal of Public Economic Theory*, *The B.E. Journal of Economic Analysis & Policy*, *International Economic Review*, *Revue Economique*, and *International Tax and Public Finance*.

## LANGUAGES

- Italian (mother tongue)
- English (fluent)
- French (fluent)
- German (basic)