

CURRICULUM VITAE

February 2026

Umberto GALMARINI

Born in Milan, Italy, on February 1, 1963

Italian citizen

Dipartimento di Diritto, Economia e Culture
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CURRENT AND PREVIOUS ACADEMIC POSITIONS

Since September 2018, full professor of Public finance, Department of Law, Economics and Cultures, University of Insubria, Como.

2001–2018, associate professor of Public finance, Department of Law, Economics and Cultures, University of Insubria, University of Insubria, Como.

Since December 2011, Affiliated researcher, Institut d'Economia de Barcelona (IEB).

1993–2001: Lecturer of Public finance, Faculty of Economics, Catholic University of Milan.

EDUCATION

1987: Laurea in Economia e Commercio (Bachelor in Economics and Management), Catholic University, Milan.

1989: M.A. in Economics, University of Warwick (UK).

1993: Ph.D. in Economics, University of Warwick (UK).

1994: Dottorato di Ricerca in Scienze Economiche (Ph.D. in Economics), joint program by University of Milan, Bocconi University, Milan, Catholic University of Milan.

TEACHING

Insubria University: Public finance, Degree in Tourism Sciences (since 2001); Economia del turismo, Degree in Tourism Sciences (since 2014); Economia politica, Degree in Tourism Sciences (2002-2013; since 2017); Economia delle aziende pubbliche e delle pubbliche amministrazioni, Degree in Law Services (2006-2010); Economics of charitable giving, Master in Fundraising (2017-2026); The economics of charitable giving and altruistic decisions, Ph.D. in Methods and Models for Economic Decisions (since 2019).

Catholic University (Milano, Cremona, Piacenza): Public finance (1997-2009); Topics in modern public economics (2005-2009, Ph.D. in Economics and Finance of Public); Public economics (2001-2005, Master in Public Economics).

University of Eastern Piedmont, Novara: Public economics (1997-1998); Public finance (1999).

University of Bergamo: Tutor in Public finance (1992-1993).

University of Warwick: Tutor in Economics (1989-1991).

Scuola Superiore dell'Economia e delle finanze (Milano): Lectures on The economics of taxation, Master in Public Economics (2012, 2013).

APPOINTMENTS AT THE UNIVERSITY OF INSUBRIA

Coordinator of the AiQua Committee for the Degree Programme in Tourism Sciences (since 1 April 2025).

Member of the Doctoral Faculty Board of the PhD programme in Methods and Models for Economic Decisions, Department of Economics (since 2019).

Member of the Technical Working Group for the monitoring and revision of the student fee system (since 5 December 2024).

Member of the University Quality Assurance Committee (from March 2016 to March 2022).

Member of the University Committee for the revision of student fees (from September 2021 to May 2022).

Member of the FAR Committee, Macro Area 8 (MIUR Area 13) (from 2015 to 2021).

Delegate for the accreditation of Degree Programmes of the Department of Law, Economics and Cultures (from 2017 to 2025).

Member of the AiQua Committee for the Degree Programme in Tourism Sciences (from 2013 to 2016; from 2022 to 2025).

Erasmus Coordinator for the Degree Programme in Tourism Sciences (from 2001 to 2025).

Member of the International Relations Committee (from 2003 to 2009).

Member of the Scientific Council of the Library of the Department of Law, Economics and Cultures (since 2013).

PAPERS PRESENTED AT CONGRESSES, SEMINARS, CONFERENCES

European Economic Association, Helsinki, August **1993**.

Paper: *Income Tax Enforcement Policy with Risk Averse Agents*.

Royal Economic Society, Swansea (UK), April **1996**.

International Institute of Public Finance, Tel Aviv, August **1996**.

Paper: *Ad Valorem Taxation on Intermediate Goods in Oligopoly* (with Giuseppe Colangelo).

International Institute of Public Finance, Cordoba, Argentina, August **1998**.

Italian Society of Public Economics (SIEP), Pavia, October **1998**.

Paper: *Tax Avoidance and Progressivity of the Income Tax in an Occupational Choice Model*.

International Institute of Public Finance, Moscow, August **1999**.

Paper: *Public Expenditure and Tax Avoidance* (with Alessandro Balestrino).

Association for Public Economic Theory (APET), University of Warwick, July **2000**.

Paper: *Tax Avoidance, Occupational Choice, and Progressive Income Taxation*.

International Institute of Public Finance, Seville, August **2000**.

Italian Society of Public Economics (SIEP), Pavia, October **2000**.

ISPE Conference on "Public Finance and Development", Cornell University, September **2001**.

Paper: *Presumptive Taxation, Markets and Redistribution* (with Alessandro Balestrino).

Association for Public Economic Theory (APET), Paris, July **2002**.

Italian Society of Public Economics (SIEP), Pavia, October **2002**.

Paper: *Search and Taxation in a Model of Underground Economic Activities* (with Dan Anderberg and Alessandro Balestrino).

Conference on *Lobbying and Institutional Structure of Policy Making*, Dipartimento di Economia Pubblica, Università “La Sapienza”, Rome, September **2002**.
International Institute of Public Finance, Prague, August **2003**.
Paper: *Fiscal Federalism and Endogenous Lobbies’ Formation* (with Massimo Bordignon and Luca Colombo).

Workshop on Fiscal Federalism, Institut d’Economia de Barcelona (IEB), June **2005**.
Exeter University, Department of Economics, Departmental Seminars, October **2007**.
Paper: *Fiscal Federalism and Lobbying* (with Massimo Bordignon and Luca Colombo).

Italian Society of Public Economics (SIEP), Pavia, September **2007**.
Paper: *Spesa Standard e Perequazione della Capacità Fiscale dei Comuni Trentini* (with Leonzio Rizzo).

Association for Public Economic Theory (APET), Istanbul, June **2010**.
International Institute of Public Finance, Uppsala, August **2010**.
Italian Society of Public Economics (SIEP), Pavia, September **2010**.
Canadian Public Economics Group (CPEG), Kingston, Ontario, November **2010**.
Paper: *Should Tax Bases Overlap in a Federation with Lobbying?* (with Alexandro Esteller-Moré and Leonzio Rizzo).

Seminars at the Institut d’Economia de Barcelona (IEB), June **2010**.
Italian Society of Public Economics (SIEP), Pavia, September **2010**.
Paper: *Local Governments Tax Autonomy, Lobbying, and Welfare* (with Sandro Brusco and Luca Colombo).

IV Workshop on Fiscal Federalism, Institut d’Economia de Barcelona (IEB), June **2011**.
Paper: *Vertical Tax Externalities in a Federation with Lobbying* (with Alexandro Esteller-Moré and Leonzio Rizzo).

Italian Society of Public Economics (SIEP), Pavia, September **2011**.
Association for Public Economic Theory (APET), Lisbon, July **2013**.
Paper: *Optimality and Distortionary Lobbying: Control Policies of Cigarettes Consumption* (with Luca Colombo).

International Institute of Public Finance, Dresden, August **2012**.
V Workshop on Fiscal Federalism, Institut d’Economia de Barcelona (IEB), June **2013**.
Association for Public Economic Theory (APET), Lisbon, July **2013**.
Paper: *Fiscal-Capacity Equalization-Grants with Taxpayers’ Lobbying* (with Alexandro Esteller-Moré and Leonzio Rizzo).

European Public Choice Society, Cambridge, April **2014**.
2nd Workshop on Federalism and Regional Policy, Siegen, Germany, April **2014**.
International Institute of Public Finance, Dublin, August **2015**.
Italian Society of Public Economics (SIEP), Ferrara, September **2015**.
Association for Public Economic Theory (APET), Paris, July **2017**.
Paper: *Party’s Discipline and Political Dynasties. Revisiting the Role of Term Limits in Electoral Systems* (with Lorenzo Boetti, Massimiliano Piacenza and Gilberto Turati).

13th Journées Louis-André Gérard-Varet, Aix en Provence, June **2014**.
Paper: *Local Infrastructures and Externalities: Does the Size Matter?* (with Massimiliano Ferraresi and Leonzio Rizzo).

Italian Society of Public Economics (SIEP), Catania, September **2017**.
Paper: *The Design of Tobacco Control Policies: Taxation, Antismoking Campaigns, and Smoking Bans* (with Luca Colombo).

Association for Public Economic Theory (APET), Strasburgo, July **2019**.
International Institute of Public Finance, Glasgow, August **2019**.

Paper: *Taxation and Regulation in a Market of Sin Goods with Persuasive Advertising* (with Luca Colombo and Stefano Colombo).

Società Italiana di Economia Pubblica (SIEP), L'Aquila, September **2022**.

Paper: *Tax Competition with Tax Avoidance: the Role of Patriotism and Tax Morale* (with Alexandro Esteller-Moré).

Società Italiana di Economia Pubblica (SIEP), Verona, September **2023**.

Paper: *Out of Sight, out of Mind: Moral Accounting, Self-Image Concerns and Information Avoidance* (with Astrid Gamba and Matteo Scacchi).

OTHER ACTIVITIES

from 2003 to 2013: Member of the *Comitato per la Finanza Locale* (Committee on Local Public Finance) of the Autonomous Province of Trento (advisory board of the local government on issues related to equalization transfers from the provincial government to the municipalities).

from 2014 to 2023: Member of the *Comitato per la modernizzazione del sistema pubblico provinciale e per lo sviluppo*, e del *Sottocomitato per la finanza locale* (Sub-committee on Local Public Finance), of the Autonomous Province of Trento.

Referee for the following academic journals: *Journal of Public Economics*, *European Journal of Political Economy*, *Scandinavian Journal of Economics*, *Oxford Economic Papers*, *International Tax and Public Finance*, *Journal of Public Economic Theory*, *Public Finance Quarterly*, *Economics & Politics*, *Fiscal Studies*, *Politica Economica*, *Energy Economics*, *Southern Economic Journal*, *Economia Politica*, *Hacienda Pública Hespánica*, *Research in Economics*, *The Italian Journal of Public Economics*, *International Review of Economics*, *Economics of Governance*, *Scottish Journal of Political Economy*, *Social Choice and Welfare*, *Journal of Tax Administration*, *International Journal of Urban and Regional Research*.

RESEARCH FUNDS

1993. *Competition and market regulation* (national coordinator: Prof. Vincenzo Denicolò). Umberto Galmarini was a member of the local research unit (coordinator: Prof. Massimo Bordignon) working on *The effects of competition regulation and tax enforcement policies on allocative efficiency and income distribution*.

1995. *The reform of regional public finance: instruments, objectives, constraints* (national coordinator: Prof. Gianfranco Cerea). Umberto Galmarini was a member of the local research unit (coordinator: Prof. Massimo Bordignon) working on *Tax autonomy, equalization, and tax evasion*.

1996. *A reassessment of financial relations between the central government and local authorities* (national coordinator: Prof. Dino Piero Giarda). Umberto Galmarini was a member of the local research unit (coordinator: Prof. Maria Flavia Ambrosanio) working on *The financing of municipalities through the general fund: current situation and an alternative model*.

1997. *Financial implications of Law 59/97 (Chapter I): conceptual and measurement issues* (national coordinator: Prof. Giancarlo Pola). Umberto Galmarini was a member of the local research unit (coordinator: Prof. Giancarlo Pola) working on *The financing of functions transferred to regions and local authorities pursuant to Law 59/97*.

2008: Istituto Regionale di Ricerca, Regione Lombardia. Title of the project: *Estimation of the expenditure needs of the Municipal governments in Lombardia*.

- 2010:** IEF (Instituto de Estudios Fiscales, Ministerio de Hacienda, Madrid). Title of the project: *Tax decentralization and lobbying: Is this interaction welfare-enhancing?* Principal Investigator: A. Esteller-Moré.
- 2010:** Ministerio de Ciencia y Innovacion, Catalan Government. Title of the project: *Tax assignment and fiscal decentralization.* (ECO2009-12928) Principal Investigator: A. Esteller-Moré.
- 2012:** Spanish Ministry of Economy and Competitiveness (ECO2012-37873). Title of the project: *Sub-central fiscal policies: efficiency, competition and redistribution.* Principal Investigator: A. Esteller-Moré. Institut de Economia de Barcelona (IEB).
- 2019.** IEF (Instituto de Estudios Fiscales, Barcelona). *Movilidad de contribuyentes y elusión fiscal en los sistemas impositivos modernos.* Principal Investigator: A. Esteller-Moré (IEB).

ARTICLES IN PEER-REVIEWED JOURNALS

- Regasa, W., Galmarini, U., Porro, G. (2024). Victim's identification and social categorization: first and second-order effects on altruistic behavior. *International Review of Economics*, 71, 959–988.
<https://doi.org/10.1007/s12232-024-00475-6>
- Boetti, L., Franzoni, F., Galmarini, U., Piacenza, M., Turati, G. (2024). *Separating the Accountability and Competence Effects of Mayors on Municipal Spending.* *B.E. Journal of Economic Analysis and Policy*, 24(2), 597–647.
<https://doi.org/10.1515/bejeap-2023-0093>
- Colombo, L., Galmarini, U. (2023). Tobacco Control: Taxation and Anti-Smoking Campaigns. The Role of Government Policies. *Journal of Policy Modeling*, 45(1), 31–57.
<https://doi.org/10.1016/j.jpplmod.2022.11.006>
- Ferraresi, M., Galmarini, U., Rizzo, L., Zanardi, A. (2019). Switch toward tax centralization in Italy: a wake-up for the local political budget cycle. *International Tax and Public Finance*, 26(4), 872–898.
<https://doi.org/10.1007/s10797-019-09531-2>
- Ferraresi, M., Galmarini, U., Rizzo, L. (2018). Infrastructures spillovers and strategic interaction: does the size matter? *International Tax and Public Finance*, 25(1), 240–272.
<https://doi.org/10.1007/s10797-017-9449-0>
- Esteller-Moré, A., Galmarini, U., Rizzo, L. (2017). Fiscal equalization and lobbying. *International Tax and Public Finance*, 24(2), 221–247.
<https://doi.org/10.1007/s10797-016-9415-2>
- Brusco, S., Colombo, L., Galmarini, U. (2014). Tax differentiation, lobbying, and welfare. *Social Choice and Welfare*, 42(4), 977–1006.
<https://doi.org/10.1007/s00355-013-0753-z>
- Galmarini, U., Pellegrino, S., Piacenza, M., Turati, G. (2014). The runaway taxpayer, or: Is prior tax notice effective againsts scofflaws? *International Tax and Public Finance*, 21, 468–497.
<https://doi.org/10.1007/s10797-013-9275-y>
- Esteller-Moré, A., Galmarini, U., Rizzo, L. (2012). Vertical tax competition and consumption externalities in a federation with lobbying. *Journal of Public Economics*, 96, 295–305.
<https://doi.org/10.1016/j.jpubeco.2011.11.003>
- Bordignon, M., Colombo, L., Galmarini, U. (2008). Fiscal federalism and lobbying. *Journal of Public Economics*, 92, 2288–2301.
<https://doi.org/10.1016/j.jpubeco.2008.05.003>

Balestrino, A., Galmarini, U. (2005). Presumptive taxation, markets and redistribution. *Politica Economica*, vol. 1, 165–186.
<https://doi:10.1429/19581>

Anderberg, D., Balestrino, A., Galmarini, U. (2003). Search and taxation in a model of underground economic activities. *Economic Inquiry*, 41(4), 647–659.
<https://doi:10.1093/ei/cbg034>

Balestrino, A., Galmarini, U. (2003). Imperfect tax compliance and the optimal provision of public goods. *Bulletin of Economic Research*, 55 (1), 37–52.
<https://doi:10.1111/1467-8586.00161>

Colangelo, G., Galmarini, U. (2001). Ad valorem taxation on intermediate goods in oligopoly. *International Tax and Public Finance*, 8(1), 53–73.
<https://doi.org/10.1023/A:1008741516400>

Colangelo, G., Galmarini, U. (1997). On the Pareto ranking of commodity taxes in a price-setting oligopoly with product differentiation. *Public Finance*, 52(1), 50–63.

Galmarini, U. (1997). On the size of the regressive bias in tax enforcement. *Economic Notes*, vol. 1, 75–102.

Galmarini, U. (1996). Coefficienti presuntivi di reddito e politiche di accertamento fiscale. *Rivista Internazionale di Scienze Sociali*, n. 2, 1996, 173–192.

OTHER PUBLICATIONS

Galmarini, U., Secomandi, R. (2025). La finanza locale decentrata nelle Regioni e Province autonome del Nord Italia. *Economia Italiana* 2025/1, 263–297.

Ferraresi, M., Galmarini, U., Rizzo, L., Zanardi, A. (2016). *Dall'imposta patrimoniale al trasferimento compensativo: l'impatto sulla spesa dei comuni italiani*. In: Lattarulo, P., Petretto, A., (Eds.), *Contributi sulla riforma dell'imposizione locale in Italia*. Carocci Editore, Roma.

Galmarini, U. (2016). *La finanza locale nella Provincia Autonoma di Trento*. In: Engl, A., Pallaver, G., Alber, E., (Eds.), *I comuni dell'Euregio Tirolo – Alto Adige – Trentino. Partecipazione, collaborazione, finanziamento. Un confronto*. Politika 2016. Annuario di politica dell'Alto Adige. Bolzano.

Tre capitoli del manuale *Scienza delle finanze*, Balestrino, A., Galli, E., Spataro, L., (Eds.), UTET, Torino, 2015.

Capitolo V.1: Il sistema tributario: definizioni, principi, finalità.

Capitolo V.2: Incentivi, efficienza, traslazione e incidenza delle imposte.

Capitolo V.3: Equità, efficienza e sistemi tributari ottimali.

Galmarini, U., Rizzo, L. (2008). Determinazione dei fabbisogni attraverso i costi standard. In: ISAE-IRES-IRPET-SRM-IRER, *La Finanza Locale in Italia, Rapporto 2008*. Franco Angeli, Milano.

Galmarini, U., Rizzo, L. (2008). Spesa standard e perequazione della capacità fiscale dei Comuni. In: Guerra, M.C., Zanardi, A., (Eds.). *La Finanza Pubblica Italiana, Rapporto 2008*. Il Mulino, Bologna.

Galmarini, U., Rizzo, L. (2006). Spesa standard e perequazione della capacità fiscale dei Comuni Trentini. In: ISAE-IRES-IRPET, *La Finanza Locale in Italia, Rapporto 2006*. Franco Angeli, Milano.

Quattro capitoli del manuale *Lezioni di teoria delle imposte*. Ambrosanio, M.F., Bordignon, M., Galmarini, U., Panteghini, P. (1997), ETAS libri, Milano.
Capitoli 5, 6, 7 e 8 su “Evasione fiscale”.

Galmarini, U. (1992). Il riequilibrio delle dotazioni finanziarie dei Comuni: i risultati di otto anni di legislazione. *Economia Pubblica*, 7/8, 361–375.

WORKING PAPERS AND WORK IN PROGRESS

Colombo, L., Colombo, S., Galmarini, U.: *Taxation, Regulation, and Persuasive Advertising in a Model of Sin Goods*.

Esteller-Moré, A., Galmarini, U. (2023). *Optimal Tax Administration Responses to Fake Mobility and Underreporting*. IEB Working Paper 2023/03.

Esteller-Moré, A., Galmarini, U.: *Fake Tax Residency and Tax Competition*.

Galmarini, U., Gamba, A., Martinez Macias, I.: *Moral Regulation in Sequential Decisions*.

Durán-Cabré, J. M., Esteller-Moré, A., Galmarini, U.: *How Much Net Wealth Tax Enforcement?*