

Camille LANDAIS

Born : February, 1 1981

Citizenship: French

University of California- Berkeley

Department of Economics

508 Evans Hall #3880

Berkeley, CA 94720-3880

Phone : 1 415 658 1499

E-mail : camille_landais@berkeley.edu

<http://www.jourdan.ens.fr/~clandais/>

FIELDS

Primary : Public Finance, Labor Economics

Secondary : Applied Microeconomics, Microeconometrics

POSITION

2008- **Post-Doctoral Fellow, University of California-Berkeley**

EDUCATION

- 2005-2008** **PhD in Economics, Paris School of Economics (PSE), *Summa cum Laude***
Thesis : « *Essays in public finance: taxation, top incomes and household behaviours* »
Thesis committee: T. Piketty, A.B. Atkinson, B. Salanié
Special Award from the French Economic Association (AFSE) for Best PhD Dissertation in Economics
- 2003-2005** IEP Degree, Sciences-Po Paris
- 2002-2003** **M.A. in Economics with highest honors, PSE (former DELTA).**
- 2000-2001** B.A. in Economics, University Paris I Panthéon-Sorbonne, *with highest honors.*
B.A. in History, University Paris I Panthéon-Sorbonne.
- 2000-2005** **Ecole Normale Supérieure (Ulm)**

REFERENCES

Prof. Emmanuel Saez UC Berkeley 549 Evans Hall #3880 Berkeley, CA 94720-3880 USA 510 642-4631 saez@econ.berkeley.edu	Prof. Raj Chetty Harvard University Littauer Center 226, Cambridge, MA, 02138 USA 617-744-9492 chetty@fas.harvard.edu	Prof. Thomas Piketty Paris School of Economics 48 Bv Jourdan 75014 Paris France 01 43 13 62 50 piketty@ens.fr
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HONORS, AWARDS & FELLOWSHIPS

- 2009** *Special Award from the French Economic Association (AFSE) for Best PhD Dissertation in Economics
*Russell Sage Foundation Research Grant
*French Ministry for Cultural Affairs: Research Grant for project on the evaluation of the effects of the 2003 Tax Reform on cultural institutions
- 2008** *Young Economist Award, International Institute of Public Finance, for the paper: "*Are tax incentives for charitable giving efficient: Evidence from France*"
*Presidential Award, Russell Sage Foundation
*Lavoisier fellowship, French Ministry of Foreign Affairs
*CEPREMAP Research Grant
*Best Econ Blog (for **Ecopublic**), *Challenges* magazine
- 2005-2008** *Doctoral fellowship, French Ministry for Research
- 2000-2004** *Ecole Normale Supérieure, Full fellowship

PAPERS & PUBLICATIONS

- "Charitable giving and tax policy in the presence of tax cheating: Theory and evidence from the U.S. and France" (with G. Fack) **Job Market Paper**

Abstract: The tax treatment of charitable contributions is a highly debated policy issue. This paper contributes to this debate by showing how tax cheating modifies the traditional approach to subsidizing private philanthropy. We break down the behavioral response of charitable contributions to tax policies into changes in real contributions versus changes in tax sheltering through "cheating" contributions. First, we develop a model of charitable contributions in the presence of "cheating" contributions and present formulas for the optimality of tax subsidies for contributions. In addition to the standard price elasticity of reported charitable contributions, two new parameters appear in the formulas: the share of "cheating" contributions in total reported contributions and the price elasticity of "cheating" contributions. Second, we estimate those three sufficient statistics for optimal policy analysis using tax data from the United States and France. Using U.S. tabulated tax statistics and micro tax data, we build long-term series of contributions and marginal tax rates for the top U.S. income groups since 1917. We use those series to obtain robust estimates of the standard price elasticity of reported charitable contributions. We use two tax enforcement reforms to estimate the two new parameters: the 1969 tightening of rules for contributions to private foundations in the United States and a 1983 French reform requiring taxpayers to document their contributions. In both cases, we find sizeable responses to the tax enforcement regime, implying that the share of "cheating" contributions that we estimate is significant. We also find that the price elasticity of reported contributions falls significantly after the 1983 French reform, allowing us to back out the price elasticity of "cheating" contributions. A simple calibration based on our estimates shows that the issue of tax evasion through charitable contributions is a first-order consideration for the design of optimal subsidies.

- "Are tax incentives for charitable giving efficient ? Evidence from France " (with G. Fack), forthcoming *American Economic Journal: Economic Policy*
- "Taxation and international mobility of superstars: evidence from the European Football market" (with H. Kleven & E. Saez)
- "Cultural integration in France" (with Y. Algan & C. Senik) in *Cultural integration in Europe*, (Y. Algan & A. Manning eds), CEPR/Oxford University Press, forthcoming, 2010
- "The elasticity of taxable income and the optimal taxation of top income: evidence from an exhaustive panel of highest-income households" (with P.-Y. Cabannes)
- "Top Incomes in France (1998-2006): booming inequalities ?"

In French:

- *Economie des politiques publiques* [Economics of Public Policy], La Découverte, collection Repères, forthcoming 2010
- "L'efficacité des incitations fiscales aux dons", (with G. Fack) *Economie & Statistique*, forthcoming, 2010
- "Did French « Quotient Familial » boost fertility? ", *Economie Publique*, n°13, 2003(2)

TEACHING

Public Economics, (Undergraduate) UC Berkeley
International Economics, Université Paris 1 Panthéon Sorbonne
The Economics of Taxation, Université Paris 1 Panthéon Sorbonne
Microeconomics, Université Paris 1 Panthéon Sorbonne

OTHER PROFESSIONAL ACTIVITIES

2006-2007 **Internship, INSEE (National Institute of Statistics), Wealth & Income Division**
2006 **Internship, French Ministry of Finance, Taxation department**
2004-2005 **Associate Consultant Intern, Bain&Company: Strategic Consulting**

Seminars & Conferences

UC Berkeley Public Finance Seminar (2009)

UC Berkeley Public Finance Lunch Seminar (2008)

NBER Trans-Atlantic Public Economic Seminar 2008

Institute for Fiscal Studies & UCL, London, Public Finance Seminar (2008)

International Institute for Public Finance Annual Congress 2008

CREST-INSEE Microeconometrics seminar (2008)

Spring Meeting of Young Economists 2008

Lunch Seminar-PSE (2003, 2006, 2007)

Fourgeaud Seminar-French Ministry of Finance (2003, 2009)

Seminar "Inequalities" INSEE

LABSI International Conference 2007

Colloquium « Social realities in Europe & Public policies »-Centre d'Analyse stratégique Paris

Refereeing activity:

Journal of Public Economics, Journal of the European Economic Association, FinanzArchiv, Public Finance, Population Studies, Economie et statistiques, Recherches et Prévisions

OTHER

Languages : French (native), English (fluent), German, Italian & Portuguese (intermediate)

Blog: Member of **ECOPUBLIX**, blog related to public economics (www.ecopublic.eu)