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## CURRICULUM VITAE

### HELMUTH CREMER

**Citizenship**            Belgian

**Marital Status**        Married, 3 children

**Address**                Toulouse School of Economics  
Université Toulouse Capitole  
1 Esplanade de l'Université  
31080 Toulouse Cedex 06  
F-31015 Toulouse Cedex  
France  
Phone: +33 5 61 12 86 06  
E-mail: helmuth.cremer@tse-fr.eu

#### Degrees

Ph.D. in Economics, University of Louvain, 1987, within the framework of the European Doctoral Program in Quantitative Economics. (Jointly organized by the Universities of Louvain and Bonn and the London School of Economics). Dissertation: Essays in Public Economics.

#### Fields of interest

Public Economics, Industrial Organization, Family and Population Economics.

#### Fellowships

Fellowship from “Fonds National de la Recherche Scientifique” (Belgium), 1981–85.

ISA (Istituto di Studi Avanzati), University of Bologna, Visiting Fellow, October 2018.

#### Current positions & affiliations

Professor of Economics, Université Toulouse Capitole, since October 1993.

Fellow: CEPR, CESifo, GLO and IZA.

## Past positions

Senior member of *Institut universitaire de France* (Promotion 2006), Chair of Public Economics, 2007–2017.

Junior member of *Institut universitaire de France*, (1996–2001).

Associate Professor, Department of Economics, Virginia Polytechnic Institute and State University, (1993–1994).

Professeur Associé, Département d’Economie, Université Toulouse 1 Capitole, (1992–1993).

Assistant Professor, Department of Economics, Virginia Polytechnic Institute and State University (1988–1993).

Instructor, Department of Economics, University of Liège (1987–1988).

## Administrative and collective responsibilities

Member of the “Conseil du laboratoire”, GREMAQ/TSE-R, 2013–2020.

Member of the “Conseil Economique de la Nation”, (Council of Economic Advisors of the French Minister of Finance), 2005–2009.

Director of the TSE doctoral program, 2000–2005 and 2007–2009.

Member of the “Board of Management”, International Institute of Public Finance, 2009–2015.

Member of the “Conseil d’Administration”, Ecole d’Economie de Toulouse, 2011–2015.

## Editorial activities

**Editor:** Journal of Public Economic Theory (2018–), Berkeley Electronic Journal of Economic Analysis & Policy (2010–2012).

**Managing editor:** German Economic Review (2006–2014).

**Associate editor:** Journal of Public Economics (1997–2012), Journal of Public Economic Theory (2002–2018), BE Journal in Economic Analysis and Policy (2001–2010), *Économie Publique* (2008–), Journal of Population Economics (2008–), *Finanzarchiv* (2010–), *Annals of Public and Cooperative Economics* (2016–).

**Advisory editor:** Public Finance Review (2018–).

## Bibliometrics

h-index 52 (Google Scholar)

## Publications

### Articles in refereed journals

1. “Coinsurance vs. copayments: reimbursement rules for a monopolistic medical product with competitive health insurers”, with J-M. Lozachmeur, forthcoming, *Journal of Health Economics*, 2022.
2. “Asymmetric information, strategic transfers and the design of long-term care policies”, with C. Canta, forthcoming, *Oxford Economic Papers*, 2022.
3. “A political economy of loose means-testing in targeted social programs”, with J. Klimaviciute and P. Pestieau, *Economics Letters*, **202**, 2021, 109810.
4. “Household bargaining, spouses’ consumption patterns and the design of commodity taxes”, with J.M Lozachmeur and K. Roeder, *Oxford Economic Papers*, **73**, 2021, 225–247.
5. “Uncertain altruism and non-linear long-term care policies,” with C. Canta, **54**, *Canadian Journal of Economics*, 2021, 259–283.
6. “Caregivers in the Family: Daughters, Sons and Social Norms”, with F. Barigozzi and K. Roeder, *European Economic Review*, **130**, 2020, Article 103589.
7. “Honor thy father and thy mother”or Not: Uncertain family aid and the design of social long term care insurance”, with C. Canta and F. Gahvari, *Social Choice and Welfare*, **55**, 2020, 687–734.
8. “Having it all, for all: child-care subsidies and income distribution reconciled”, with F. Barigozzi and K. Roeder, *Journal of Economic Behavior & Organization*, 2020, **176**, 188–211.
9. “Long term care policy with nonlinear strategic bequests”, with C. Canta, *European Economic Review*, **119**, 2019, 548–566.
10. “The gender gap in informal child care: theory and some evidence from Italy”, with F. Barigozzi and C. Monfardini, *Economia Italiana*, 2019/3, 63–98.
11. “Till taxes do us part: tax penalties or bonuses and the marriage decision”, with F. Barigozzi and K. Roeder, *European Economic Review*, **118**, 2019, 37–50.
12. “Income taxation of couples, spouses’ labor supplies and the gender wage gap”, with Kerstin Roeder, *Economics Letters*, **175**, 2019, 71–75.
13. “Women’s career choices, social norms and child care policies”, with F. Barigozzi and K. Roeder, *Journal of Public Economics*, **168**, 2018 162–173.
14. “Means-tested Long-Term-Care and family transfers”, with P. Pestieau, *German Economic Review*, **19**, 2018, 351–364.

15. “Uncertain altruism and the provision of long term care”, with F. Gahvari and P. Pestieau, *Journal of Public Economics*, **151**, 2017, 12–24.
16. “Restoring Ramsey tax lessons to Mirrleesian tax settings: Atkinson-Stiglitz and Ramsey reconciled”, with F. Gahvari, *Social Choice and Welfare*, **49**, 2017, 11–35.
17. “Long-term care and lazy rotten kids”, with K. Roeder, *Journal of Public Economic Theory*, **19**, 2017, 583-602.
18. “Social Insurance with Competitive Insurance Markets and Risk Misperception” with K. Roeder, *Journal of Public Economics*, **146**, 2017, 138–147.
19. “Rotten spouses, family transfers and public goods”, with K. Roeder, *Journal of Population Economics*, **30**, 2017, 141–161.
20. “Household bargaining and the design of couples’ income taxation” with J.-M. Lozachmeur, D. Maldonado and K. Roeder, *European Economic Review*, **89**, 2016, 454–470.
21. “The design of long-term care insurance contracts”, with J.M. Lozachmeur and P. Pestieau, *Journal of Health Economics*, **50**, 2016, 330–339.
22. “Earmarking and the political support of fat taxes”, with C. Goulaou and K. Roeder, *Journal of Health Economics*, **50**, 2016, 258–267
23. “The design of insurance coverage for medical products under imperfect competition,” with D. Bardey and J.-M. Lozachmeur, *Journal of Public Economics*, **137**, 2016, 28–37.
24. “Life expectancy heterogeneity and the political support for collective annuities”, with P. De Donder, *Scandinavian Journal of Economics*, **118**, 2016, 594–615.
25. “Social long-term care insurance with two-sided altruism”, with P. Pestieau and K. Roeder, *Research in Economics*, **70**, 2016, 101–109.
26. “Means testing versus basic income: The (lack of) political support for a universal allowance”, with K. Roeder, *Economics Letters*, **136**, 2016, 81–84.
27. “Energy taxes and oil price shocks”, with F. Gahvari and N. Ladoux, *The BE Journals in Economics Analysis & Policy (Advances)*, **15**, 2015, 475–501.
28. “Atkinson and Stiglitz theorem in the presence of a household production sector”, with F. Gahvari, *Economics Letters*, **126**, 2015, 91–95.
29. “United but (un-)equal: Human capital, probability of divorce and the marriage contract”, with P. Pestieau and K. Roeder, *Journal of Population Economics*, **28**, 2015, 195–217.
30. “Transfers within a three generations family: when the rotten kids turn into altruistic parents”, with K. Roeder, *Economics Letters*, **124**, 2014, 392–395.

31. “Social long-term care insurance and redistribution”, with P. Pestieau, *International Tax and Public Finance*, **21**, 2014, 955–974.
32. “Competition in Two-Sided Markets with Common Network Externalities”, with D. Bardey and J-M. Lozachmeur, *Review of Industrial Organization*, **44**, 2014, 327–359.
33. “Endogenous altruism, redistribution, and long term care”, with F. Gahvari and P. Pestieau, *The BE Journals in Economics Analysis & Policy (Advances)*, **14**, 2014, 499–525.
34. “Migration and social insurance”, with C. Goulão, *Louvain Economic Review/Recherches Economiques de Louvain*, **80**, 2014, 5–29.
35. “Long-term care policy, myopia and redistribution”, with K. Roeder, *Journal of Public Economics*, **108**, 2013, 33–43.
36. “Network investment under legal and ownership unbundling”, with P. De Donder, *Review of Network Economics*, **12**, 2013, 27–59.
37. “The economics of Long-Term-Care: A survey”, with P. Pestieau and G. Ponthières, *Nordic Economic Policy Review*, **2**, 2012, 107–148.
38. “Accidental bequests: a curse for the rich and a boon for the poor”, with F. Gahvari and P. Pestieau, *Scandinavian Journal of Economics*, **114**, 2012, 1437–1459.
39. “Doctors’ Remuneration Schemes and Hospital Competition in a Two-Sided Market”, with D. Bardey and J.-M. Lozachmeur, *The BE Journals in Economics Analysis & Policy (Contributions)*, **12**, 2012.
40. “Taxing sin goods and subsidizing health care”, with P. De Donder, D. Maldonado and P. Pestieau, *Scandinavian Journal of Economics*, **114**, 101–123, 2012.
41. “Charities and the political support for estate taxation”, with G. Casamatta and P. Pestieau, *Economics Letters*, **115**, 2011, 423–426.
42. “Fertility, human capital accumulation, and the pension System”, with F. Gahvari and P. Pestieau, *Journal of Public Economics*, **95**, 2011, 1272–79.
43. “Environmental Cost and Universal Service Obligation in the Postal Sector”, with F. Boldron, C. Borsenberger, P. De Donder, D. Joram and B. Roy, *Review of Network Economics*, **10**, 2011, 1–16.
44. “Unequal Wages for Equal Utilities”, with P. Pestieau and M. Racionero, *International Tax and Public Finance*, **18**, 2011, 383–398.
45. “Income taxation of couples and the tax unit choice”, with J-M. Lozachmeur and P. Pestieau, *Journal of Population Economics*, **25**, 2011, 763–778.

46. “Travailler moins pour travailler plus longtemps”, with P. De Donder, D. Maldonado and P. Pestieau, *Annales d'Économie et de Statistique*, **101–102**, 2011, 257–270.
47. “The tax treatment of intergenerational wealth transfers”, with P. Pestieau, *CESifo Economics Studies*, **57**, 2011, 365–401.
48. “Stochastic fertility, moral hazard, and the design of pay-as-you-go pension plans”, with F. Gahvari and P. Pestieau, *CESifo Economics Studies*, **57**, 2011, 332–348.
49. “Myopia, redistribution and pensions”, with P. Pestieau, *European Economic Review*, **55**, 2011, 165–175.
50. “Repeated electoral competition over non-linear income tax schedules”, with G. Casamatta and P. De Donder, *Social Choice and Welfare*, **35**, 2010, 535–574.
51. Commodity taxation under habit formation and myopia, with P. De Donder, D. Maldonado and Pierre Pestieau, *The BE Journal in Economics Analysis & Policy (Contributions)*, **10**, Article 89, 2010.
52. “Education and Social Mobility”, with P. De Donder and P. Pestieau, *International Tax and Public Finance*, **17**, 2010, 357–377.
53. “Income tax reform in France: a case study”, with F. Gahvari and N. Ladoux, *Finanzarchiv*, **66**, 2010, 121–133.
54. “Environmental tax design with endogenous earning abilities (with applications to France)”, with F. Gahvari and N. Ladoux, *Journal of Environmental Economics and Management*, **59**, 2010, 82–93.
55. “Tagging and income taxation: theory and an application”, with F. Gahvari and J-M Lozachmeur, *American Economic Journal: Economic Policy*, **2**, 2010, 31–50.
56. “Collective annuities and redistribution”, with J-M. Lozachmeur and P. Pestieau, *Journal of Public Economic Theory*, **12**, 2010, 23–43.
57. “Longevity and annuities: An introduction”, with P. Pestieau, *Journal of Public Economic Theory*, **12**, 2010, 1–5.
58. “On the value added taxation status of national postal operators”, with P. De Donder, P. Dudley and F. Rodriguez, *The Review of Network Economics*, **8** (3), 2009, 233–254.
59. “Redistribution and social security with rational and myopic individuals: non-linear pension schemes”, with P. De Donder, D. Maldonado and P. Pestieau, *Southern Economic Journal*, **76**, 2009, 86–99.
60. “Use and misuse of unemployment benefits for early retirement”, with J-M. Lozachmeur and P. Pestieau, *European Journal of Political Economy*, **25**, 2009, 174–185.

61. “Piracy prevention and the pricing of information goods”, with P. Pestieau, *Information Economics and Policy*, **21**, 34–42, 2009.
62. “Price Controls in the Postal Sector: A Welfare Analysis of Alternative Control Structures”, with P. De Donder, P. Dudley and F. Rodriguez, *Review of Network Economics*, Berkeley Electronic Press, **7** (2), 2008.
63. “Pensions with heterogeneous agents and endogenous fertility”, with F. Gahvari and Pierre Pestieau, *Journal of Population Economics*, **21**, 2008, 961–981.
64. “Worksharing: a calibrated model”, with E. Billette de Villemeur, F. Boldron and B. Roy, *Review of Network Economics*, **7**, 2008, 272–293.
65. “Designing a linear pension scheme with forced savings and wage heterogeneity”, with P. De Donder, D. Maldonado and P. Pestieau, *International Tax and Public Finance*, **15**, 2008, 547–562.
66. “Political competition within and between parties: An application to environmental policy”, with P. De Donder and F. Gahvari, *Journal of Public Economics*, **92**, 2008, 532–547.
67. “Social desirability of earnings tests”, with J-M. Lozachmeur and P. Pestieau, *German Economic Review*, **9**, 2008, 114–134.
68. “Social Security and Retirement Decision. A Positive and Normative Approach”, with J-M. Lozachmeur and P. Pestieau, *Journal of Economic Surveys*, **22**, 2008, 213–233.
69. “Costs and benefits of vertical divestiture”, with J. Crémer and P. De Donder, *Communications & Strategies*, **68**, 2007, 41–56.
70. “Environmental taxes: Majority-voting equilibrium or party unanimity Nash equilibrium”, with P. De Donder and F. Gahvari, *The BE Journals in Economics Analysis & Policy (Advances)*, **7**, Article 32, 2007.
71. “Voting over type and generosity of a pension system when some individuals are myopic”, with P. De Donder, D. Maldonado and P. Pestieau, *Journal of Public Economics*, **91**, 2007, 2041–2061.
72. “Worksharing, access and bypass: the structure of prices in the postal sector”, with E. Billette de Villemeur, B. Roy and J. Toledano, *Journal of Regulatory Economics*, **32/1**, 2007, 67–85.
73. “Retirement age and health expenditures”, with J-M. Lozachmeur and P. Pestieau, *Annales d’Economie et de Statistique*, **83-84**, 2007, 167–186.
74. “Disability testing and retirement”, with J-M. Lozachmeur and P. Pestieau, *The BE Journals in Economics Analysis & Policy (Contributions)*, **7**, Article 10, 2007.

75. “Which border taxes? Origin and destination regimes with fiscal competition in output and emission taxes”, with F. Gahvari, *Journal of Public Economics*, **90**, 2006, 2121–2142.
76. “Pensions with endogenous and stochastic fertility”, with F. Gahvari and P. Pestieau, *Journal of Public Economics*, **90**, 2006, 2303–2321.
77. “Intergenerational transfer of human capital and optimal education policy”, with P. Pestieau, *Journal of Public Economic Theory*, **8**, 2006, 529–545.
78. “Is there a political support for the double burden on prolonged activity ?”, with G. Casamatta and P. Pestieau, *Economics of Governance*, **7**, 2006, 133–142.
79. “Recent work on the theory of early retirement”, with J-M. Lozachmeur and P. Pestieau, *Hacienda Publica Española*, **179/4**, 2006, 9–24.
80. “Optimal tax and education policy when agents differ in altruism and productivity”, with P. Pestieau, E. Thibault and J-P. Vidal, *Annals of Economics and Finance*, **6**, 2005, 209–228.
81. “Environmental taxation in open economies: unilateralism or partial harmonization”, with F. Gahvari, *Southern Economic Journal*, **72**, 2005, 352–371.
82. “Départ à la Retraite et Taxation Optimale”, with J-M. Lozachmeur and P. Pestieau, *Revue d’Economie Politique*, **115**, 2005, 197–211.
83. “Voting on pensions with endogenous retirement age”, with G. Casamatta and P. Pestieau, *International Tax and Public Finance*, **12**, 2005, 7–28.
84. “Assurance privée et protection sociale”, with P. Pestieau, *Revue d’Economie Politique*, **114**, 2004, 577–586.
85. “Optimal retirement and disability benefits with audit”, with J-M. Lozachmeur and P. Pestieau, *Finanzarchiv*, **60**, 2004, 278–295.
86. “Political sustainability and the design of environmental taxes”, with P. De Donder and F. Gahvari, *International Tax and Public Finance*, **11**, 2004, 703–719.
87. “Taxes, budgetary rule and majority voting”, with P. de Donder and F. Gahvari, *Public Choice*, **119**, 2004, 335–358.
88. “Environmental taxation, tax competition, and harmonization”, with F. Gahvari, *Journal of Urban Economics*, **55**, 2004, 21–45.
89. “Social security, retirement age and optimal income taxation”, with J.-M. Lozachmeur and P. Pestieau, *Journal of Public Economics*, **88**, 2004, 2259–2281.
90. “Multi-dimensional heterogeneity and the design of tax policies”, *The Baltic Journal of Economics*, **4**, 2003, 35–45.



91. “The double dividend of postponing retirement”, with P. Pestieau, *International Tax and Public Finance*, **10**, 2003, 419–434.
92. “Public goods with costly access”, with J.-J. Laffont, *Journal of Public Economics*, **87**, 2003, 1985–2012.
93. “Capital income taxation when inherited wealth is not observable”, with P. Pestieau and J.C. Rochet, *Journal of Public Economics*, **87**, 2003, 2475–2490.
94. “Optimal pricing and price-cap regulation in the postal sector”, with E. Billette de Villemeur, B. Roy and J. Toledano, *Journal of Regulatory Economics*, **24**, 2003, 49–62.
95. “Access to pipelines in competitive gas markets”, with F. Gasmi and J.-J. Laffont, *Journal of Regulatory Economics*, **24**, 2003, 5–33.
96. “Environmental taxes with heterogeneous consumers: an application to energy consumption in France”, with F. Gahvari and N. Ladoux, *Journal of Public Economics*, **87**, 2003, 2791–2815.
97. “Social insurance competition between Bismarck and Beveridge”, with P. Pestieau, *Journal of Urban Economics*, **54**, 2003, 181–196.
98. “Family size and optimal income taxation”, with A. Dellis and P. Pestieau, *Journal of Population Economics*, **16**, 2003, 37–54.
99. “Imperfect observability of emissions and second-best emission and output taxes”, with F. Gahvari, *Journal of Public Economics*, **85**, 2002, 385–407.
100. “Effets externes et taxation optimale : une application à la taxation de l’énergie en France”, with F. Gahvari and N. Ladoux, *Revue Economique*, **53**, 2002, 933–949.
101. “Competition in gas markets” with J.-J. Laffont, *European Economic Review*, **46**, 2002, 928–935.
102. “Structure optimale des prix dans le secteur postal” with E. Billette de Villemeur, B. Roy and J. Toledano, *Revue Economique*, **53**, 2002, 449–458.
103. “Nonlinear pricing, redistribution and optimal tax policy”, with F. Gahvari, *Journal of Public Economic Theory*, **4**, 2002, 139–161.
104. “Incentive contracts and the compensation of health care providers”, with M. Allard and M. Marchand, *Economie Publique*, **3**, 2001, 37–54.
105. “Direct versus indirect taxation : The design of the tax structure revisited” with P. Pestieau and J.-C. Rochet, *International Economic Review*, **42**, 2001, 781–799.
106. “Second-best pollution levies and the structure of preferences”, with F. Gahvari and N. Ladoux, *Southern Economic Journal*, **68**, 2001, 258–280.

107. “Demographic Shock and Social Security: A Political Economy Perspective” with G. Casamatta and P. Pestieau, *International Tax and Public Finance*, **8**, 2001, 417–431.
108. “Second-best taxation of emissions and polluting goods”, with F. Gahvari, *Journal of Public Economics*, **80**, 2001, 169–197.
109. “Entry and competition in the postal market: foundations for the construction of entry scenarios”, with J.-P. Florens, A. Grimaud, S. Marcy, B. Roy and J. Toledano, *Journal of Regulatory Economics*, **19**, 2001, 107–121.
110. “Universal Service: an economic perspective” with F. Gasmi, A. Grimaud and J.-J. Laffont, *Annals of Public and Cooperative Economics*, **72**, 2001, 5–43.
111. “Non-linear taxation of bequests, equal sharing rules and the tradeoff between inter-and intra-family inequalities”, with P. Pestieau, *Journal of Public Economics*, **79**, 2001, 35–53.
112. “The political economy of social security”, with G. Casamatta and P. Pestieau, *Scandinavian Journal of Economics*, **102**, 2000, 503–522.
113. “Reforming our pension system: Is it a demographic, financial or political problem ?”, with P. Pestieau, *European Economic Review*, **44**, 2000, 974–983.
114. “Political sustainability and the design of social insurance”, with G. Casamatta and P. Pestieau, *Journal of Public Economics*, **75**, 2000, 341–364.
115. “Tax Evasion, fiscal competition and economic integration”, with F. Gahvari, *European Economic Review*, **44**, 2000, 1633–1657.
116. “La taxation des biens polluants”, with F. Gahvari and N. Ladoux, *Revue Française d’Economie*, **14**, 1999, 33–60.
117. “Uncertainty and optimal uniform commodity taxes”, with F. Gahvari, *Southern Economic Journal*, **66**, 1999, 156–167.
118. “Uncertainty, commitment and optimal taxation”, with F. Gahvari, *Journal of Public Economic Theory*, **1**, 1999, 51–70.
119. “Excise tax evasion, tax revenue and welfare”, with F. Gahvari, *Public Finance Review*, **27**, 1999, 96–104.
120. “On the taxation of polluting products in a differentiated industry,” with J. Thisse, *European Economic Review*, **43**, 1999, 575–594.
121. “Prestations familiales et imposition des revenus”, with A. Dellis and P. Pestieau, *Economie Publique*, **1-2**, 1999, 145–159 .
122. “Delaying inter vivos transmissions under asymmetric information”, with P. Pestieau, *Southern Economic Journal*, **65**, 1998, 332–330.

123. "On optimal taxation of housing", with F. Gahvari, *Journal of Urban Economics*, **43**, 1998, 315–335.
124. "Externalities and optimal taxation," with F. Gahvari and N. Ladoux, *Journal of Public Economics*, **70**, 1998, 343–364.
125. "Risk sharing in licensing", with A. Bousquet, M. Ivaldi and M. Wolkowicz, *International Journal of Industrial Organization*, **16**, 1998, 535–554.
126. "Social insurance, majority voting and labor mobility," with P. Pestieau, *Journal of Public Economics*, **68**, 1998, 397–420.
127. "Tax competition and tax evasion", with F. Gahvari, *Nordic Journal of Political Economy*, 1997.
128. "Income redistribution in an economic union : the tradeoff between inter- and intra-national redistribution", with P. Pestieau, *International Tax and Public Finance*, **4**, 1997, 325–335.
129. "Investment in local public services: Nash equilibrium and social optimum," with M. Marchand and P. Pestieau, *Journal of Public Economics*, **65**, 1997, 23–36.
130. "In-kind transfers, self-selection and optimal tax policy," with F. Gahvari, *European Economic Review*, **41**, 1997, 97–114.
131. "Service quality, competition and regulatory policies in the postal sector", with M. De Rycke and A. Grimaud, *Journal of Regulatory Economics*, **11**, 1997, 5–19.
132. "Mobility and redistribution," with V. Fourgeaud, M. Leite Monteiro, M. Marchand and P. Pestieau, *Public Finance/Finance Public*, **51**, 1996, 325–352.
133. "Distributive implications of European integration", with P. Pestieau, *European Economic Review*, **40**, 1996, 747–757.
134. "Bequests as a heir 'discipline device'," with P. Pestieau, *Journal of Population Economics*, **9**, 1996, 405–414.
135. "Redistributive taxation and social insurance," with P. Pestieau, *International Tax and Public Finance*, **3**, 1996, 281–295.
136. "Interregional redistribution through tax surcharges," with M. Marchand and P. Pestieau, *International Tax and Public Finance*, **3**, 1996, 157–173.
137. "The optimal level and profile of unemployment insurance benefits in a model of employment mismatch," with M. Marchand and P. Pestieau, *Labour Economics*, **2**, 407–420, 1996.
138. "Tax evasion and the optimum general income tax," with F. Gahvari, *Journal of Public Economics*, **60**, 1995, 235–249.

139. “Uncertainty, optimal taxation and the direct versus indirect tax controversy,” with F. Gahvari, *Economic Journal*, **105**, 1995, 1165–79.
140. “Licence de brevet et partage du risque: résultats de simulation”, with A. Bousquet, M. Ivaldi and M. Wolkowicz, *Annales des Télécommunications*, **50**, 1995, 297–305.
141. “Uncertainty and optimal taxation: in defense of commodity taxes,” with F. Gahvari, *Journal of Public Economics*, **56**, 1995, 291–310.
142. “Commodity taxation in a differentiated oligopoly,” with J.-F. Thisse, *International Economic Review*, **35**, 1994, 613–633.
143. “Tax evasion, concealment and the optimal linear income tax,” with F. Gahvari, *Scandinavian Journal of Economics*, **96**, 1994, 219–239.
144. “Employee control and oligopoly in a free market economy,” with J. Crémer, *Annales d’Economie et de Statistique*, **33**, 1994, 29–50.
145. “L’apport des théories économiques récentes à la planification indicative,” with J. Crémer, *Revue Economique*, 1993, 57–74.
146. “Education for attention: A Nash bargaining solution to the bequest-as-exchange model,” with P. Pestieau, *Public Finance/Finances Publiques*, **48**, 1993, 85–97.
147. “Tax evasion and optimal commodity taxation,” with F. Gahvari, *Journal of Public Economics*, **50**, 1993, 261–275.
148. “Tax evasion and the structure of indirect taxes and audit probabilities,” with F. Gahvari, *Public Finance/Finances Publiques*, **47**, (Supplement), 1992, 351–366.
149. “Duopoly with employee-controlled and profit-maximizing firms: Bertrand vs. Cournot competition,” with J. Crémer, *Journal of Comparative Economics*, **16**, 1992, 241–258.
150. “Intergenerational transfers within the family,” with D. Kessler and P. Pestieau, *European Economic Review*, **36**, 1992, 1–16.
151. “Bequests, filial attention and fertility,” with P. Pestieau, *Economica*, **58**, 1991, 359–375.
152. “Location models of horizontal differentiation: A special case of vertical differentiation models,” with J.-F. Thisse, *Journal of Industrial Economics*, **39**, 1991, 383–390.
153. “Mixed oligopoly with differentiated products,” with M. Marchand and J.-F. Thisse, *International Journal of Industrial Organization*, **9**, 1991, 43–53.
154. “Evading, auditing and taxing: the equity-compliance tradeoff,” with P. Pestieau and M. Marchand, *Journal of Public Economics*, **43**, 1990, 67–92.

155. “Residential choice and the supply of local public goods,” *Journal of Urban Economics*, **27**, 1990, 168–187.
156. “The public firm as an instrument for regulating an oligopolistic market,” with M. Marchand and J.-F. Thisse, *Oxford Economic Papers*, **41**, 1989, 283–301.
157. “A case for differential inheritance taxation,” with P. Pestieau, *Annales d’Economie et de Statistique*, **9**, 1988, 167–182.
158. “Les déterminants de la mobilité résidentielle: une analyse probit,” with H.-J. Gathon, *Cahiers Economiques de Bruxelles*, **115**, 1987, 53–75.
159. “Fertility differentials and the regressive effect of public debt,” with D. Kessler and P. Pestieau, *Economica*, **54**, 1987, 78–87.
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