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1. Coordinates

Born in Avelgem (Belgium) 1958; Nationality: Belgian

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2. Studies

Sept. 1977 - June 1982: Master in Economics KU Leuven (Catholic University Leuven).

Oct. 1983 - Sept. 1988: PhD: *Family Size, Welfare, and Public Policy*, Faculty of Economics KU Leuven.

3. Career

October 1, 1994 -: Full-time professor Faculty of Economics and Business KU Leuven. Staff member of the Public Economics research group.

Oct. 15, 2002 – June 30, 2004: Senior Research Fellow WIDER (World Institute for Development Economics Research, Helsinki).

Oct. 1, 1992 – Oct. 1, 1994: Part-time lecturer Faculty of Economics KU Leuven (Campus Kortrijk).

Nov. 1, 1990 – Sept. 15, 1993: Research Fellow Department of Economics, KU Leuven.

Oct. 1, 1988 – Sept. 30, 1990: Visiting professor Department of Economics, KU Leuven.

Sept. 15, 1988 – Sept. 15, 1993: Full-time professor EHSAL, Brussels (School of Economics, St. Aloysius).

Oct. 1, 1987 – Sept. 15, 1988: Research assistant Department of Economics of KU Leuven.

Oct. 1, 1983 – Sept. 30, 1987: Research Fellow of N.F.W.O. (Belgian Foundation for Scientific Research).

Oct. 1, 1982 – Sept. 30, 1983: Full-time research assistant at HIVA (KU Leuven).

Nov. 1, 1981 - April 30, 1982: Part-time research assistant HIVA (Hoger Instituut voor de Arbeid – KU Leuven)

4. Research

The research interests all belong to what can be broadly defined as “applied welfare analysis”: assessment of the impact of tax reforms, analyzing changes in inequality and/or poverty (also at the global level), investigating the sensitivity of the assessment to the concepts used. Since the focus is on distributional issues, most research is based on the empirical analysis of microdata: household budget surveys, household income surveys, and administrative data. We have built and maintained several microsimulation models (indirect taxes, tax-benefit), often combined with behavioural models of labour supply or full demand systems.

We applied the methodology of “**marginal indirect tax reform**” to data of the Belgian budget survey (with E. Schokkaert). In this context, and inspired by the work of A. Barten, I also estimated detailed **demand systems** for Belgium (both Rotterdam, AID and QUAID systems, under weakly separable preferences to disaggregate as far as possible). This research resulted in the construction of a **microsimulation model for indirect taxes (ASTER)** (started in september 1992, joint work with mainly G. Van Camp and F. Vermeulen). This is a user-friendly program, that was disseminated in 1994. Since then, it has been used by academics, civil service and non-profit organisations. One of its distinguishing features

was the elaborate evaluation module, which allows to assess the impact of the reforms on different groups in the population by means of the most up-to-date analytical tools of distributional analysis. A second version (ASTER 2.0) was released in May 1995 and the program was thoroughly actualised in 2000 (ASTER 3.0) through the actualisation of the database and the improvement and fine-tuning of the simulation routines.

In 2003 we started the construction of a much **broader tax benefit microsimulation model for Belgium (MIMOSIS)**, covering personal income taxes, social transfers, and social security contributions. This was joint work with the university of Antwerp (Bea Cantillon of the Centre of Social Policy) and the university of Liège (Sergio Perelman) with whom we formed a research team of which we in Leuven take the coordination (joint work with Guy Van Camp). As a follow-up to this research we obtained a grant from the Flemish Research Foundation to build a microsimulation for Flanders (one of the three Belgian regions). We extended our project team with demographers of the university of Brussel (Patrick Deboosere), and the EUROMOD-team of ISER-Essex under the supervision of Holly Sutherland. The latter made it possible to use EUROMOD as the core engine of our new microsimulation model for Flanders (christened MEFISTO). We also made the model available to a wide public and policy makers by means of a web interface (see www.flemosi.be). To incorporate behavioural reactions in microsimulation models, we estimated **labour supply models** on Belgian data (PhD's of Orsini and Vanleenhove), and used this labour supply model to evaluate tax reform proposals, such as flat tax proposals. After the estimation of the standard multinomial logit-model, we move to the estimation of a model developed in Statistics Norway, which incorporates some aspects of labour demand in the labour supply model. The microsimulation models played a crucial role in the comparative assessment of the electoral programs which we carried out during the federal elections of June 2014 (**Rekening14**). The estimated labour supply models were used to implement recently proposed new **individual welfare metrics**, in which preferences play a crucial role (work with P. Haan).

During a stay in UNU-WIDER, Helsinki, I constructed, in collaboration with T. Shorrocks, a first version of a genuine **microsimulation model for the Russian tax and benefit system**. Also this model has been available on line for interested users: http://www.wider.unu.edu/darts_web/splash.php. The experience on the Russian microdata was exploited in a study of the distributional consequences of the transition to full cost coverage in the **housing and utilities sector in Russia** (work commissioned by the **World Bank**).

A lot of research effort has been devoted to link different sources of data by means of **statistical matching** techniques (work with Guy Van Camp and Kris De Swertdt). In order to simulate simultaneous reforms in personal income taxes and indirect taxes, one requires a single data set with expenditure and income figures. Such data sets are only rarely available. On the one hand there is a Household Budget Survey, with very detailed expenditure figures, and hence well suited to simulate indirect taxes. On the other hand, there is an administrative fiscal data set with detailed income figures from the annual tax forms, entered by taxpayers. This, evidently, is the obvious candidate to simulate personal income taxes. These data sets cannot be linked in an exact way since there is no exact overlapping information such as a unique identification number. But, both data sets contain overlapping variables that we have exploited in statistical matching techniques to construct an integrated data set for Belgium with both expenditure figures and gross income figures for 1998. The datasets available have been used to assess the distributional impact of a **shift of personal income taxes to indirect taxes**, and to measure the contribution to the **progressivity** in the Belgian personal income taxes, of different components (deductions, allowances, tax credits, rate structure). In 2001 we repeated the analysis by matching the budget survey of 2000 with income data in the fiscal forms of 2001. We improved the methodology by using **semi parametric Engel curves** to impute expenditures (work with Kris De Swertdt). Under the EC-funded project AIM-AP (directed by the EUROMOD-team), we also applied the methodology for an extension of EUROMOD to include indirect taxes, and continue to work on this EUROMOD extension with funding of the Joint Research Centre of the European Commission in Sevilla.

In 2003 we made a descriptive analysis of the Belgian **housing market** on the basis of the 1997-98 Belgian budget survey (work with B. Capéau). A formula was designed to calculate the **user cost of owner-occupied houses** (about 70% of Belgian households are owners), which embraces the main aspects of the Belgian tax treatment of housing. This formula was used to calculate the impact-effect of a change in the

transaction tax tariffs on houses bought, keeping the housing decisions (ownership, timing and size of the investment) constant. This methodology was used to make a first welfare analysis of the recent reduction of registration fees in Flanders. We continued this work in 2004 (work with Bart Capéau and Frederic Vermeulen) by estimating an **ordered logit model** to explain the timing in the life cycle of the first move to homeownership. The model has been used to simulate the impact of the lowering of the registration fees in Flanders. In 2005 we investigated how to improve upon the existing practice of house price indices by estimating a **hedonic price index for housing sales** sold on the secondary market in Belgium (work with Kris De Swerdt).

My research includes an investigation of the sensitivity of **distributional measurement** to different choices of the income unit: household, person, or equivalent persons, application of different methodologies to take into account **differences in needs** (work with E. Ooghe), an assessment of changes in the **world income distribution**, and the different views about it (work with Kristof Bosmans, Bart Capéau, Koen Decancq and Erik Schokkaert), and an analysis of the distributional consequences of some **flat tax proposals** for Belgium.

I actively participate in building a bridge between theoretical insights from the literature on **Fiscal Federalism** literature and the practice of constructing a new 'Special Finance Act' in Belgium. This Act determines the extent and form of the fiscal autonomy of the Belgian regions and communities, the grants which filled the vertical fiscal gap, and the fiscal equalization system. In 2017 we updated estimates of **interregional financial flows** in a study for the Flemish government (with W. Sas).

5. Publications

5.1 Articles in international reviewed journals

- Decoster, A., Pirttilä, J., Sutherland, H., and Wright, G. (2019), SOUTHMOD: Modelling Tax-benefit Systems in Developing Countries, *International Journal of Microsimulation*, 12 (1), 1-12.
- De Blander, R., Schockaert, I., Decoster, A. and Deboosere, P. (2017), Projected Population, Inequality and Social Expenditures: The Case of Flanders, *International Journal of Microsimulation*, 10(3), 92-133.
- Capéau, B., Decoster, A., Dekkers, G. (2016), Estimating and Simulating with a Random Utility Random Opportunity Model of Job Choice Presentation and Application to Belgium, *International Journal of Microsimulation*, 9 (2), 144-191.
- Decoster, A., Vandelannoote, D., Vanheukelom, T., Verbist, G. (2016), Evaluating the quality of gross incomes in SILC: Compare them with fiscal data and re-calibrate them using EUROMOD, *International Journal of Microsimulation*, 9(3), 5-34.
- Decoster, A., Haan, P. (2015), Empirical welfare analysis with preference heterogeneity, *International Tax and Public Finance*, 22(2), 224-251, doi:10.1007/s10797-014-9304-5.
- Vandelannoote, D., Vanleenhove, P., Decoster, A., Ghysels, J., Verbist, G. (2015), Maternal employment: the impact of triple rationing in childcare, *Review of Economics of the Household*, 13 (3), 685-707 (online 7 December 2014).
- Decoster, A., Flawinne X. and Vanleenhove, P. (2014), Generational accounting in Belgium: fiscal sustainability at a glance, *Empirica, Journal of European Economics*, 41 (4), 663-686, DOI: 10.1007/s10663-013-9223-1 (online 22 May 2013).
- Decoster, A., Haan, P. (2014), Welfare Effects of a Shift of Joint to Individual Taxation in the German Personal Income Tax, *FinanzArchiv / Public Finance Analysis*, 70 (2), 1-26, DOI:10.1628/001522114.
- Bosmans, K., Decancq, K. and Decoster, A. (2014), The Relativity of Decreasing Inequality Between Countries. *Economica*, 81, 276-292. doi: 10.1111/ecca.12059.
- Bargain, O., Decoster, A., Dolls, M., Neumann, D., Peichl, A., Siegloch, S., (2013), Welfare, Labor Supply and Heterogeneous Preferences: Evidence for Europe and the US, *Social Choice and Welfare*, 41 (4), 789-817, DOI: 10.1007/s00355-012-0707-x.

- Decoster, A. and Vanleenhove, P. (2012), In-work tax credits in Belgium: an analysis of the Jobkorting using a discrete labour supply model, *Brussels Economic Review- Cahiers Economiques de Bruxelles*, 55(2), 1-30.
- Decoster, A., Loughrey, J., O'Donoghue, C. and Verwerft, D. (2011), Microsimulation of indirect taxes, *International Journal of Microsimulation*, 4(2), 41-56.
- Decoster, A., Loughrey, J., O'Donoghue, C. and Verwerft, D. (2010), How regressive are indirect taxes. A microsimulation analysis for five European countries, *Journal of Policy Analysis and Management*, 29(2), 326-350 (Impactfactor 1,526).
- Decancq Koen , Decoster André and Schokkaert Erik (2009), The Evolution of World Inequality in Well-being, *World Development*, 37(1), 11-25, (Impactfactor 1,565)
- Decoster A., Orsini K. and Van Camp G. (2006), *Stop the grief and back to work! An evaluation of the government's plan to activate widows and widowers*, Cahiers Economiques de Bruxelles/Brussels Economic Review, 49(2), 121-145.
- Decoster, A. and Ooghe, E. (2006), A bounded index test for robust heterogeneous welfare comparisons, *Review of Income and Wealth*, 52(3), 361-376, (Impactfactor 0,57).
- Capéau B. and Decoster A. (2005), The rise or fall of world inequality. A spurious controversy?, *World Economic Papers*, Vol. 3, 37-53.
- Capéau, B., Decoster, A., and Vermeulen, F. (2005), Homeownership and the life cycle: an ordered logit approach, *Applied Economics Quarterly*, 51(4), p.345-357. (Impactfactor 0,473)
- Lambert, P. and Decoster, A. (2005), The Gini coefficient reveals more, *Metron – International Journal of Statistics*, 63 (3), 373-400.
- Decoster, A. (2005), How progressive are indirect taxes in Russia, *Economics of Transition*, 13 (4), 705-729 (Impactfactor 1,0).
- Decoster, A. and Schokkaert, E. (2001), The Choice of Inequality Measure in Empirical Research on Distributive Judgments, *Journal of Economics-Zeitschrift Fur Nationalökonomie* 9, p. 197-222 (Impactfactor 0,525).
- Decoster, A., Standaert, I., Valenduc, C., and Van Camp, G. (2002), What Makes Personal Income Taxes Progressive? The Case of Belgium, *Cahiers Economiques de Bruxelles/Brussels Economic Review* 45 (3), p. 91-112.
- Decoster, A. and Van Camp, G. (2001), Redistributive Effects of the Shift From Personal Income Taxes to Indirect Taxes: Belgium 1988-93, *Fiscal Studies* 22 (1), p. 79-106 (Impactfactor 0,737).
- Decoster, A., Schokkaert, E. and Van Camp, G. (1997), Is redistribution through indirect taxes equitable, *European Economic Review*, 41(3-5), 599-608, (Impactfactor 0,958).
- Decoster, A., Schokkaert, E. and Van Camp, G. (1997), Horizontal Neutrality and Vertical Redistribution with Indirect Taxes, in: S. Zandvakili (ed.), *Research on Economic Inequality*, Volume 7, 219-239.
- Decoster A. en Schokkaert E. (1990) Tax Reform Results with Different Demand Systems, *Journal of Public Economics*, 41,277-296, (Impactfactor 1,096)
- Decoster A. en Schokkaert E. (1989) Equity and Efficiency Aspects of a Reform of Belgian Indirect Taxes, *Recherches Economiques de Louvain*, 55(2),155-176.
- Decoster A. en Vleminckx A. (1983) De financiële situatie van werkzoekenden, *Cahiers Economiques de Bruxelles*, 98, 167-193.

5.2 Articles in other journals

- Capéau, B., Decoster, A., Vanderkelen, J. en Van Houtven, S. (2021), De inkomensschok van het virus, de demper van de welvaartsstaat en de gaten in het vangnet, *Leuvense Economische Standpunten*, 2021/187, Leuven (Belgium): KU Leuven.
- Decoster, A., Minten, T., Spinnewijn, J. en Van Houtven, S. (2020), De inkomensongelijkheid in sterfte tijdens de COVID-19 crisis in België, *Leuvense Economische Standpunten*, 2020/184, Leuven (Belgium): KU Leuven.
- Decoster, A., Minten, T. and Spinnewijn, J. (2020), The income gradient in mortality during the COVID-19 crisis: evidence from Belgium, *COVID Economics*, Issue 50, pp. 74-100.
- Decoster, A., Van Lancker, W., Vanderkelen, J. en Vanheukelom, T. (2020), Sociaaleconomische kenmerken van werknemers en zelfstandigen in sectoren getroffen door de lockdown, *Leuvense Economische Standpunten*, 2020/177, Leuven (Belgium): KU Leuven. Verscheen ook als COVIVAT Beleidspaper nr.3.
- Decoster, A. (2020) Adem inhouden voor een nieuwe fiscaliteit, *Samenleving en Politiek*, 2020-5, p. 54-59; ook verschenen in *De Gids op Maatschappelijk Gebied*.
- Decoster, A. (2020) Covid-19: een dodelijk virus voor onze overheidsfinanciën? *Tijdschrift voor Bank- en Financiewezenen*, 2020/4.
- Capéau, B., Cherchye, L., Decancq, K., Decoster, A., De Rock, B., Maniquet, F. Nys, A., Périlleux, G., Ramaekers, E. , Rongé, Z., Schokkaert, E. en Vermeulen, F. (2019), En faut-il peu pour être heureux? Conditions de vie, bonheur et bien-être en Belgique, *Regards Economiques* 144, UC Louvain.
- Cockx, B., Decoster, A., Dejemeppe, M., Spinnewijn, J. et Van der Linden, B. (2018), Une baisse plus rapide des allocations de chômage est-elle à recommander? *Regards Economiques - Focus*, UC Louvain, 24 september 2018.
- Decoster, A., Vanheukelom, T. en Verbist, G. (2018), Financiële werkprikkels en herverdeling onder Michel I, *Leuvense Economische Standpunten*, 2018/172, Leuven (Belgium): KU Leuven.
- Capéau, B., Decoster, A., Maes, S. en Vanheukelom, T. (2018), Betaalt de taxshift zichzelf terug?, *Leuvense Economische Standpunten*, 2018/168, Leuven (Belgium): KULeuven.
- Decoster, A., Dedobbeleer, K., Maes, S. (2017), Wat vertellen fiscale gegevens over het aandeel van de topinkomens in België tussen 1990 en 2013?, *Leuvense Economische Standpunten*, 2017/164, 1-8 pp, Leuven (Belgium): KULeuven.
- Decoster, A., Sas, W. (2015). De economische theorie van het federalisme. Was de 6^{de} staatshervorming een schot in de roos? *Bank- en Financiewezenen*, 2015 (2), 151-157, Larcier.
- Decoster, A. en Vanheukelom, T. (2015), 20 jaar belastingen en uitkeringen in België in vogelperspectief, *Leuvense Economische Standpunten* LES 2015/148, 1-8 pp. Leuven (Belgium): KULeuven CES.
- Bosmans, K., Decancq, K. en Decoster, A (2014), Neemt de ongelijkheid in de wereld nu toe of af? *Leuvense Economische Standpunten* LES 2014/144, 1-5 pp. Leuven (Belgium): KULeuven CES.
- Decoster, A., Perelman, S., Vandellanoot, D., Vanheukelom, T. et Verbist, G. (2014), Prélèvements fiscaux et prestations sociales en Belgique : l'impact de vingt années de réformes, *Revue française d'économie*, 2014/4 (Volume XXIX), p. 87-127. DOI 10.3917/rfe.144.0087.
- Decoster, A., Sas, W. (2014). Is er nog een 7^{de} staatshervorming nodig? *Samenleving en Politiek*, 2014 (1), 30-41.
- Decoster A, et Valenduc C. (2013), L'autonomie accrue des régions en matière d'impôt des personnes physiques: premiers éléments d'évaluation, *Documentatieblad Ministerie van Financiën*, 73(3), 1-26.
- Decoster, A. (2013), Vrijdenken over een belastinghervorming, *De Gids op Maatschappelijk gebied*, April 2013, 5-21

- Decancq K., Decoster A., Spiritus K. en Verbist G. (2012), MEFISTO: een nieuw microsimulatiemodel voor Vlaanderen, *Belgisch Tijdschrift voor Sociale Zekerheid*, 53e jaargang, 4e trimester.
- Decoster, A., Sas, W. (2012). De nieuwe financieringswet: anders, maar ook beter? *Leuvense Economische Standpunten* LES 2010/137, 1-35 pp. Leuven (Belgium): KULeuven CES.
- Decoster, A., Sas, W. (2012). De nieuwe financieringswet: anders en beter? *Samenleving en Politiek* 2012 (1), 12-21.
- Decoster A. et Perelman S. (2011), Inégalités et pauvreté: Introduction, *Reflets et perspectives de la vie économique*, 50(4), 5-11.
- Decoster, A., Proost, S. (2010). Waarom een splitsing van de personenbelasting geen goed idee is. *Leuvense Economische Standpunten* LES 2010/133, 1-22 pp. Leuven (Belgium): KULeuven CES.
- Decoster, A., De Swerdt, K. (2010). Effecten van een voorgestelde regionale inkomstenbelasting op de regionale ontvangsten. *Leuvense Economische Standpunten* LES2010/131, 1-18 pp. Leuven: KULeuven CES.
- Decoster, A., De Swerdt, K., and Orsini, K. (2010), A Belgian flat income tax: effects on labour supply and income distribution, *Review of Business and Economics* 55(1), 23-54.
- Decoster A, Valenduc C. et Verdonck M (2009), L'autonomie fiscale des Régions en Belgique : Evaluation et perspectives, *Documentatieblad Ministerie van Financiën*, 69(4), 167-191.
- Decoster A. en De Swerdt K. (2008), Twee Belgische vlaktaksvoorstellen doorgelicht [*Distributional Analysis of two Belgian flat tax proposals*], *Leuvense Economische Standpunten*, n. 125, Leuven.
- Decoster A. en Orsini K. (2007), Verdient een vlaktaks zichzelf Terug? [*The earning back effect of a Belgian flat tax*] *Leuvense Economische Standpunten*, n. 117, Leuven.
- Decoster A. and De Swerdt K. (2005), Why and how to construct a genuine Belgian price index of house sales?, *Tijdschrift voor Economie en Management*, 51(2), 309-329..
- Decoster A. and Van Camp G. (2005), Hoe vlak is onze taks? Is een vlaktaks "fair"? [*How flat is the current tax? Is a flat tax fair?*], *Leuvense Economische Standpunten*, nr. 110, Centrum voor Economische Studiën.
- Capéau, B., Decoster, A., and Vermeulen, F. (2004), Het effect van de verlaging van de Vlaamse registratierechten: simulaties met een geordend logitmodel [*Effect of the reduction of transactions taxes on the secondary housing market: simulations with an ordered logit model*], *Kwartaalschrift Economie*, 1, 63-82.
- Capéau, B. and Decoster, A. (2003), The rise or fall of world inequality. Big issue or apparent controversy?, *Tijdschrift voor Economie en Management*, 48(4), 547-572.
- Decoster A. and Van Camp G. (2000), De hervorming van de personenbelasting: lessen uit de hervormingen 1988-1993 [*reform of the Belgian personal income tax: lessons to be drawn from the 1988-93 reform*], *Leuvense Economische Standpunten* nr.99, C.E.S. (K.U.Leuven).
- Decoster A. en Van Camp G. (1996) Verdelingseffecten van een alternatieve financiering van de sociale zekerheid door indirecte belastingen [*Distributional effects of alternative financing of social security*], *Documentatieblad van het Ministerie van Financiën*, 56(4), 3-45.
- Decoster A. (1995) A Microsimulation Model for Belgian Indirect Taxes - With a Carbon/Energy Tax Illustration, *Tijdschrift voor Economie en Management*, 40(2), 133-156.
- Decoster A., Schokkaert E. en Van Camp G. (1995) Zijn indirecte belastingen altijd regressief? [*How regressive are indirect taxes*] *Samenleving en Politiek*, juni 1995.
- Decoster A. (1993), Fédéraliser la Sécurité Sociale: Enjeux Eth(n)iques - Une Problématique Remarquable, *La Revue Nouvelle*, 11, 39-48.

- Decoster A. en Schokkaert E. (1993) Federalisering van de Sociale Zekerheid: Cijfers en Waarden [*Regionalisation of social security: facts and values*], *De Gids op Maatschappelijk Gebied*, 84(10), 747-759.
- Decoster A. (1992) Federalisering van de sociale zekerheid : een morele vraag ? [*Regionalisation of social security: a question about values?*], *Ethische Perspectieven*, 2(1), 9-12.
- Decoster A., Proost S. en Schokkaert E. (1992) Hervorming van indirecte belastingen : winnaars en verliezers [*Winners and losers of a reform of indirect taxes*], *Leuvense Economische Standpunten* nr.63., C.E.S. (K.U.Leuven)
- Decoster A., Houthuys P., Nicaise I., Pacolet J., en Wouters R. (1985) Herverdelen volgens draagkracht [*Redistribution according to ability to pay*], *De Gids op Maatschappelijk Gebied*, 76(8-9), 681-689.
- Decoster A., Houthuys P., Nicaise I., Pacolet J., en Wouters R. (1985) Sociale Zekerheid en Personenbelasting [*Social security and personal income tax*], *Belgisch Tijdschrift voor Sociale Zekerheid*, augustus 1985, 691-727.

5.3 Working Papers, Reports and mimeo's

- Capéau, B., De Sadeleer, L., Maes, S. and Decoster, A. (2021), *Nonparametric welfare analysis for discrete choice: levels and differences of individual and social welfare*, Discussion Paper Series DPS 21.06, Department of Economics KU Leuven. Also available as CESifo Discussion Paper 9071.
- Capéau, B., Decoster, A., Vanderkelen, J. en Van Houtven, S. (2021), *De impact van de COVID-19 schok voor loon- en weddetrekkenden in 2020*, COVIVAT Beleidsnota 9, KU Leuven Department of Economics, <http://www.covivat.be>.
- Akoguz, E., Capéau, B., Decoster, A., De Sadeleer, L., Güner, G., Manios, K., Paulus, A. and Vanheukelom, T. (2020), *A new indirect tax tool for EUROMOD*, Final Report JRC Project no. JRC/SVQ/2018/B.2/0021/OC, KU Leuven Department of Economics.
- Decoster, A., Minten, T. and Spinnewijn, J. (2020), *The income gradient in mortality during the COVID-19 crisis: evidence from Belgium*, Department of Economics, Discussion Paper Series DPS20.18, KU Leuven.
- Capéau, B., Decoster, A. and De Sadeleer, L. (2019), *Interpersonal comparisons by means of money metric utilities: why one should use the same reference prices for all*, Discussion Paper Series DPS19.05, Department of Economics KU Leuven.
- Decoster, A., Vanheukelom, T. and Van Houtven, S. (2019), *An evaluation of the methods to forecast tax revenues*, Final Report project Belgian Ministry of Finance S&L/DA/2017/117, Department Of Economics KU Leuven.
- Decoster, A., Perelman, S., Vandelannoote, D., Vanheukelom, T., Verbist, G. (2018), *Which way the pendulum Swings. Equity and efficiency of 26 years of tax-benefit reforms in Belgium*, Discussion Paper DPS 18.16, Department of Economics KU Leuven.
- Capéau, B., Decoster, A., Maes, S. and Vanheukelom, T. (2018), *Piecemeal modelling of the effects of joint direct and indirect tax reforms*, Discussion Paper DPS 18.10, Department of Economics, KU Leuven; also available as: EUROMOD Working Paper EM 14/18.
- Decoster, A., Dedobbeleer, K., Maes, S. (2017), *Using Fiscal Data To Estimate The Evolution Of Top Income Shares In Belgium From 1990 To 2013*, Department of Economics, Discussion Paper Series DPS17.18, KU Leuven.
- De Agostini, P., Capéau, B., Decoster, A., Figari, F., Kneeshaw, J., Leventi, C., Manios, K., Paulus, A. Sutherland, S., Vanheukelom, T. (2017), *EUROMOD Extension to Indirect Taxation*, EUROMOD Technical Note Series EMTN 3.0, Final Report Joint Research Centre Sevilla Contract No. 198961-2015 A10-UK.

- Decoster, A. Sas, W. en Vanheukelom, T. (2017), *Het rapport over de interregionale financiële stromen in België: wat, hoe, en waarom?* Mimeo.
- Decoster, A. en Sas, W. (2017), *Interregionale financiële stromen in België van 2000 tot 2020*, rapport voor de Studiedienst van de Vlaamse Regering.
- Decoster, A. en Vanheukelom, T. (2017), *Impactberekening van de Vlaamse kinderbijslaghervorming op het armoederisico*, rapport voor de Vlaamse Regering.
- Capéau, B. and Decoster, A. (2016), *Getting tired of work, or re-tiring in absence of decent job opportunities? Some insights from an estimated Random Utility/Random Opportunity model on Belgian data*, EUROMOD Working Paper 4-16.
- Decoster, A. and Spiritus, K. (2016), *SInTax: microsimulation of VAT and Excises in the context of EUROMOD*, mimeo.
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- Decoster, A. (2011). *Verzwegen politieke keuzes in de discussies over de Financieringswet*, *Opinie in De Standaard*, 17 mei 2011.
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- Decoster, A. (2011). *Lessen uit Sudan*, Opinie in De Standaard, 8 januari 2011.
- Decoster, A. en Proost S. (2010). *Waarom een splitsing van de personenbelasting geen goed idee is*, Opinie in De Standaard, 13 december 2010.
- Decoster, A. en Proost S. (2010). *De hoge prijs van fiscale autonomie*, Opinie in De Morgen, 24 november 2010.
- Decoster, A. (2010). *Het valt wel op te maken wie gelijk heeft*, Opinie in De Standaard, 25 oktober 2010.
- Decoster, A. (2010). *Kritische vragen bij de roep om fiscale autonomie*, mimeo.
- Decoster, A. (en Van Parijs P. (2010). *Verwacht geen mirakels van responsabilisering*, Opinie in De Standaard, 2 september 2010.
- Decoster, A. (2010). *De ene solidariteit is de andere niet* Opinie in De Morgen, 28 mei 2010.
- Decoster, A. (2010). *Wie is mijn volk?*, Opinie in De Standaard, 28 mei 2010.
- Decoster A. (2009) *Trauma's en hysterie*, Opinie in De Standaard, 29 september 2009.
- Decoster A. (2009) *Waarom de federale uier leeg is (De grove taal van Dewever)*, Opinie in De Standaard, 16 juni 2009.
- Decoster A. (2009) *Waarom economen van mening verschillen*, Opinie in De Standaard, 16 maart 2009.
- Decoster A. (2009) *Nonsens over de staatsschuld*, Opinie in De Standaard, 20 februari 2009.
- Decoster A. (2008) *Pro&Contra: Vlaktaks? Ja-Nee*, Interview Knack, 19 november 2008.
- Decoster A. (2008) *Voorbij het populistisch discours*, Opinie in De Standaard, 10 november 2008.
- Decoster A. (2008) *De kost van cadeau's*, Opinie in De Tijd en in De Morgen, 18 maart 2008.
- Decoster A. (2007) *Hoezo een grote staatshervorming is nodig?*, Opinie in De Standaard, 21 september 2007.
- Decancq, K. and Decoster A. (2007) *Is dit nog "fair"? Is dit nog ernstig?*, Opinie in De Standaard, 8 juni 2007.
- Decoster, A. (2005), *Armoede is nog geen geschiedenis*, Dossier in De Standaard.

6. PhD's: supervision and examiner

6.1 Supervisor

6.1.1 Ongoing

- Liebrecht De Sadeleer on the collective model of labour supply with demand side restrictions
- Toon Vanheukelom on tax benefit modelling
- Sebastiaan Maes on non parametric individual welfare metrics in labour supply models

6.1.2 Completed

- Spiritus Kevin: *Optimizing Feasible Tax Systems with Heterogeneous Populations: Solution Methods and Applications to Household Savings* (June, 7th 2017).
- Sas Willem: *Efficient Federalism? Taking Taxation to another Level of Government* (October, 3rd 2016).
- Vanleenhove Pieter: *Essays on the effects of the tax-benefit structure on labor supply: empirical evidence for Belgium* (Sept, 26 2014).
- Orsini Kristian: *Making Work Pay: Insights from Microsimulation and Random Utility Models* (May, 5th 2008).

Vermeulen Frederic: *Modelling household labour supply and consumption in a collective framework*, (november 2003).

6.2 Examiner

Collado, Diego, A servant to two masters - Constraints of making work pay on poverty reduction in North-western EU countries (Faculty of Social Sciences University Antwerp), November 2020), supervisors: Bea Cantillon & Tim Goedemé.

Etgeton, Stefan, *The impact of pension reforms on income inequality, savings and health*, (Freie Universität Berlin, Febr 15th 2019), supervisor Peter Haan.

Tarantchenko, Ekaterina , *Essays on the Effects of Retirement and Labour Market Policies in Belgium* (U Liège, Jan 11th 2019), supervisor: A. Jousten.

Heyndrickx, Christophe, *Essays in transport and energy economics*, KU Leuven, supervisor Stef Proost.

de Boer, Henk-Wim, *Essays on Tax Benefit Reforms in a Discrete Choice Framework*, (Faculty of Economics and Business Administration of the Vrije Universiteit Amsterdam, September 2016), supervisor Maarten Lindeboom.

van der Wielen, Wouter, *Federal fiscal discipline with uncertainty: applications to the EU* (KU Leuven Department of Economics December 2015), supervisor: Stef Proost.

Lefebvre Mathieu, *Habilitation pour diriger les recherches*(Université de Strasbourg, September 2015).

Buyse Tim, *Public pension and debt policies in general equilibrium* (Faculty of Economics and Business Administration University of Ghent, June 2014), supervisor Freddy Heylen

Jara Xavier, *Structural labour supply and preferences for job attributes* (KU Leuven Department of Economics, october 2013)

Vandyck Toon, *Energy and mobility policy in a federal state* (KU Leuven Department of Economics, september 2013) , supervisor: Stef Proost.

Mussard Stéphane, *Habilitation pour diriger les recherches* (Université de Montpellier, June 2013)

Haeck Catherine, *Essays on the determinants of human capital development and the workings of educational institutions* (KU Leuven Department of Economics, april 2012).

Zuluaga Blanca, *Essays on Schooling Decisions and Poverty*, (Department of Economics KU Leuven December, 2010).

Loughrey Jason, *The Welfare Impact of Macro-Economic changes on Agriculture and other markets in Ireland 1987-2005*, (University of Galway January 12th 2010), supervisor: Cathal O'Donoghue.

Decancq Koen, *Multidimensional inequality measurement*, (Department of Economics KU Leuven June 15th 2009).

Truyts Tom, *Diamonds are a Girl's Best Friend: Five Essays on the Economics of Social Status*, (Department of Economics KU Leuven Febr 27th 2008; co-supervisor)

De Rock, B. *Collective choice behavior: non parametric characterization*, (Department of Economics KU Leuven December, 3rd 2008)

Thuysbaert, B. *Econometric essays on the measurement of poverty*, (Department of Economics KU Leuven, April 2007).

Saveyn, B. *Environmental policy in a federal state*, (Department of Economics KU Leuven, February 2007).

Verpoorten, M. *Conflict and survival, an analysis of shocks, coping strategies and economic mobility in Rwanda 1990-2002* (Department of Economics KU Leuven, May 2006).

Liberati P., *Three essays on the redistributive effects of taxes and benefits*, external examiner at Department of Economics of Cambridge University (January 12th 2005), supervisor: David Newberry

- Ooghe, E., Essays in multi-dimensional social choice (Department of Economics KU Leuven, April 2003)
- Verbist, G. Social and Fiscal Redistribution in Belgium (Faculty of Applied Economics UFSIA, May 2002), supervisor: Bea Cantillon.
- Calthrop, E. Economics and Parking Policy (Department of Economics KU Leuven, November 2001).
- Van Dender, K. Aspects of Congestion Pricing for Urban Transport (Department of Economics KU Leuven, October 2001).
- Nicaise I. Poverty and Human Capital (Department of Economics KU Leuven, September 1996).
- Wijaya M.: Voluntary Reciprocity as a Social Insurance System. A Game Theoretic Approach (Department of Economics KU Leuven, January 1996).
- Van de gaer, D.: Equality of Opportunity and Investment in Human Capital (Department of Economics KU Leuven, October 1993).

7. Teaching

- 2015- present: *Public Finance* in Master program KU Leuven (Master in Beleidseconomie).
- 2006- present: *Public Economics* in second year undergraduate KU Leuven.
- 2001- 2007: *Techniques for policy evaluation* in fourth year undergraduate KU Leuven.
- 1998 - present: *Welfare, Inequality and Poverty* in Master of Advanced Studies of Economics Program in KU Leuven.
- 1992 - present: *Introductory Course in Economics* for first year undergraduate at KU Leuven, and KU Leuven Campus Kortrijk in both the Faculty of Economics and the Faculty of Law.
- 1999: *Finances Publiques* in graduate program, Programme du Troisième Cycle Interuniversitaire en Economie, Ouagadougou, Burkina Faso.
- 1989: *Intermediate Microeconomics* in Masters Program in Economics Parahyangan University Bandung (Indonesia)
- 1993 - 2004: *Macroeconomics* in second year undergraduate KU Leuven Campus Kortrijk.
- 1988 - 1993: *Introductory Course in Economics* for first year undergraduate at E.H.S.A.L (School for Economics Brussels).
- 1988-1990: *Advanced Mathematical Economics* in Advanced Masters Program in Economics KU Leuven.

8. Distinctions and awards

- October 1990: P.W. Seghers price for doctoral dissertation: *Family Size, Welfare, and Public Policy*.
- May 2015: Maatschappijprijs KU Leuven, for research with broad societal impact (project Rekening14).
- June 2015: Taxman Award (prize from jury and prize from the public).

9. International collaboration

- Participation in WIDER-project (Helsinki) to build microsimulation models for African countries, Vietnam and Ecuador.
- coordinating the Belgian national team of the international EUROMOD consortium, the microsimulation model of the European Union; responsible within the network for the extension of EUROMOD with indirect taxes
- member of the Board of the International Microsimulation Association;
- member of scientific Board of the Tax Administration Research Centre, a joint research centre of the University of Exeter and the Institute for Fiscal Studies in London;
- collaboration with the Research Department of Statistics Norway (Rolf Aaberge) to estimate a structural labour supply model;

- collaboration with DIW Berlin (Peter Haan) to evaluate tax reforms by means of structural labour supply models;
- senior research officer at UNU-WIDER (Helsinki) in 2001-2002; participating in the SOUTHMOD-project to build microsimulation models for African countries.

10. Service (social/governmental & corporate)

- Expert in several commissions erected to write the new Belgian Special Finance Act (2010-2014), which organizes the financial relationships between the different levels of government in Belgium; in this perspective: about 20 lectures about the special finance act for trade unions, political parties, European commission, etc.
- Invited as expert for the IMF mission to Belgium (2013, 2015);
- Invited expert at hearing in the federal parliament on a future Belgian tax reform (2013);
- Member of the recruiting committee for a general director of the Belgian Federal Planning Bureau (2014);
- academic coordinator of the project on the cost of election programs of the Belgian political parties for the federal and regional elections of May 2014, with numerous meeting with the stakeholders in media and political gremia.