

# Kevin Spiritus

June 2017

Department of Economics  
Erasmus University Rotterdam  
Burgemeester Oudlaan 50  
3062 PA Rotterdam (The Netherlands)

Phone: +31 (0) 10 408 13 98  
Email: [spiritus@ese.eur.nl](mailto:spiritus@ese.eur.nl)  
Website: <http://kevinspiritus.eu>

Academic fields of interest:  
**Optimal Taxation, Dynamics of Inequality, Social Justice**

## Graduate Studies

PhD in Economics at KU Leuven, 2014-2017

Thesis title: **Optimizing Feasible Tax Systems with Heterogeneous Populations:  
Solution Methods and Applications to Household Savings**

### References:

Professor Robin Boadway  
Queen's University Kingston, Department of Economics  
Tel: +1 (613) 533-2266  
Email: [boadway@econ.queensu.ca](mailto:boadway@econ.queensu.ca)

Professor Vidar Christiansen  
University of Oslo, Department of Economics  
Tel: +47 22 855 121  
Email: [vidar.christiansen@econ.uio.no](mailto:vidar.christiansen@econ.uio.no)

Professor André Decoster (supervisor)  
KU Leuven, Department of Economics  
Tel: +32 (0) 16 326 823  
Email: [andre.decoster@kuleuven.be](mailto:andre.decoster@kuleuven.be)

Professor Bas Jacobs  
Erasmus University Rotterdam, School of Economics  
Tel: +31 (0) 10 408 1452  
Email: [bjacobs@ese.eur.nl](mailto:bjacobs@ese.eur.nl)

## Education

**Master of Advanced Studies in Economics**, Dept. of Economics, KU Leuven **2012**

*Magna cum laude*

Doctum Colloquium

Thesis title: "Differentiated VAT Rates with Non-Optimal Linear Income Taxes"

Supervisor: Professor André Decoster

Courses attended include: Adv. Time Series Analysis; Dynamic Methods; Adv. Econometrics; Adv. Macroeconomics; Adv. Microeconomics; Welfare Economics; Welfare, Inequality and Poverty

**Master in Public Economics**, Dept. of Economics, KU Leuven **2010**

*Magna cum laude*

Thesis title: "Tax Pressure and Unemployment"

Promotor: Professor Patrick Van Cayseele      Co-promotor: Professor Paul Van Rompuy

**Master in Physics**, Institute for Theoretical Physics, KU Leuven **2006**

Thesis title: "Dimensional Reduction of Minimal 5-Dimensional Supergravity"

Promotor: Professor Antoine Van Proeyen

**Courses in Computer Science**, Hasselt University **2001-2005**

Courses attended relating to Logic, Algorithms and Data Structures, Information Theory, Computational Complexity Theory, Databases and Object-Oriented Programming

### Further Courses Attended

Fairness and Social Welfare, Université Louvain La Neuve (Prof. François Maniquet) **2014**

Advanced Public Economics, Erasmus University Rotterdam (Prof. Bas Jacobs) **2013**

Public Policy in an Uncertain World, CEMMAP London (Prof. Charles Manski)

Dynamic Economics in Practice, PEPA London (Monica Costa Dias and Cormac O'Dea)

Microsimulation Training Course, CEMMAP London (Prof. Alan Duncan) **2012**

Fundamental Neurophysiology, Faculty of Medicine, KU Leuven (Prof. Philip Joris) **2006**

## Visiting Scholarships

September - December, 2015:

Queen's University, Department of Economics, Kingston, Canada

Host: Professor Robin Boadway

November 24 - December 6, 2013:

University of Cambridge, Faculty of Economics, United Kingdom

Spring semester 2004:

Università Degli Studi di Milano, Dipartimento di Fisica, Italy (Erasmus stay)

## Professional Experience

### KU Leuven

*September 2010 - December 2013*

**Research Assistant** for project FLEMOSI: development of microsimulation models

- Maintain Belgian implementation of EUROMOD microsimulation model
- Develop SInTax, integrating indirect taxes into EUROMOD
- Implement housing policy for Belgium
- Coordinate development of online microsimulation model MEFISTO
- Export of MEFISTO and training to Austrian Bundesministerium für Arbeit, Soziales und Konsumentenschutz to create Sozialreform-Mikrosimulation

### KBC Banking Group, Brussels

*December 2009 - August 2010*

#### Process Manager Risk Management

- Optimization of the Internal Capital Adequacy Assessment Process (ICAAP)  
Capital requirements are calculated based on risk exposure, meeting new regulatory and supervisory expectations

*June 2008 - November 2009*

#### Technical Designer

- Management and extension of the NextGen framework (proprietary XSLT/CSS platform used for Online Banking)
- Redesign of the "KBC Payment Button", for secure payment of online purchases

### Laboratory of Auditory Neurophysiology, Leuven

*September 2005 - May 2008*

#### Industrial Engineer

- Development of software and integration of solutions for acquisition and analysis of experimental data
- Analysis and modelling of experimental data
- General ICT (backup and security strategies, management of servers, user support)

### Student Employment

*August 2004 - June 2006*

Telenet Technical Advisor at IP Globalnet: 1<sup>st</sup> level support to residential customers

Application Manager at IP Globalnet: development of reporting software and tools, reporting to customers such as Telenet, Mobistar, Opel

*1998 - 2004*

Self-employed technician for Compudoc: computer repair

Lifeguard at swimming pool Kapermolen, Hasselt

## Research Output (per topic)

### Optimal Taxation

#### Working Papers

- Spiritus, K., Boadway, R. (2017). "The Optimal Taxation of Risky Capital Income: The Rate-of-Return Allowance". CESifo Working Paper No. 6297

- Spiritus, K. (2017) "Characterizations for Optimal Multidimensional Taxation with Multidimensional Heterogeneity of Agents"

Work in Progress

- Jacobs, B., Gerritsen, A., Rusu, A., Spiritus, K. "Optimal Taxation of Capital Income When Rates of Return Are Heterogeneous"

## Poverty, Inequality and Welfare

Work in Progress

- Decoster, A., Maes, S., Spiritus, K., Vanheukelom, T. "Top Income Shares in Belgium"
- Decoster, A., Schokkaert, E., Spiritus, K. "Intergenerational Inequality in Welfare: Facts and Values"

## Microsimulation

Peer Reviewed Publications in Belgium

- Decancq, K., Decoster, A., Spiritus K., Verbist, G., (2011). "Mefisto: een Nieuw Microsimulatiemodel voor Vlaanderen". Belgisch Tijdschrift voor Sociale Zekerheid, jaargang 2011, 4e trimester

Working Papers

- Ochmann, R., Spiritus, K., Decoster, A. (2013). "Integrating Indirect Taxation into EUROMOD. Documentation and Results for Germany". EUROMOD Working Papers, EM20, nr. 13. Essex: EUROMOD at the Institute for Social and Economic Research
- Ochmann, R., Spiritus, K., Decoster, A. (2014). "Integrating Indirect Taxation into EUROMOD. Documentation and Results for Belgium". EUROMOD Working Papers, EM12/14. Essex: EUROMOD at the Institute for Social and Economic Research

Technical Notes

- Hufkens, T., Vanhille, J., Spiritus, K. (2013). "EUROMOD Country Report Belgium 2009-2012". Essex: EUROMOD at the Institute for Social and Economic Research
- Decoster, A. and Spiritus, K. (2014). "SInTax: Microsimulation of VAT and Excises in the context of EUROMOD. User manual". Flemosi Technical Note 16. 1, 13

## Grants and Awards

Awards

- KU Leuven Maatschappijprijs for project Rekening 14 (2015)  
*"Society Award" for relevant scientific research; the project also won the Belfius Press Price 2015 and supervisor André Decoster received the Taxman Award 2015*
- Fonds Dillemans Excellence Scholarship (2010)  
*For social engagement of outstanding students*

Research and Mobility Grants

- Belgian Science Policy (BELSPO) research funding, CRESUS project (2014-2017)
- Fund for Scientific Research (FWO) travel grant: visit to Queen's University, Canada (2015)
- Flanders Innovation & Entrepreneurship (IWT) research funding, FLEMOSI project (2010-2013)

## Teaching

Lecturing

2017-2018 3rd block: "Tax Policy" (with Bas Jacobs at Erasmus University Rotterdam)  
Students in Master Fiscal Economics

2017-2018 2nd block: "Micro-economics" (at Erasmus University Rotterdam)  
Students in Bachelor Econometrics and Operations Research

2016-2017 1<sup>st</sup> semester: "Public Finance" (with A. Decoster and W. Sas at KU Leuven)  
Undergraduate economics students and students in the Public Economics master program

#### Hands-on Sessions

2015-2016 2<sup>nd</sup> term: Master course "Welfare, Inequality and Poverty"  
(with A. Decoster and T. Vanheukelom at KU Leuven)

2014-2015 2<sup>nd</sup> term: Master course "Welfare, Inequality and Poverty"  
(with A. Decoster and T. Vanheukelom at KU Leuven)

2012: "Microsimulation for Policymaking in Times of Crisis"  
(DG EMPL - European Commission conference)  
Teaching policy makers to use the FLEMOSI web interface

#### Academic Advisor

2012-2017: Guiding undergraduate thesis students (KU Leuven)

#### External Training

2013: MEFISTO training (one-week training at Bundesrechenzentrum, Vienna)

## Public Outreach

#### Press and Public Debate

- "Young Economists and their Solutions", 2016  
Interview for *Generation What?*
- "De Europese Centrale Bank Kan de Economie Aanzwengelen met een Beperkt Monetair Basisinkomen", April 9 2015  
Op-ed for newspaper *De Tijd* (with Sas, W.)
- "Rekening 14 - Een Vergelijking Tussen de Partijprogramma's. Eindrapport", 2014  
Collaboration with television broadcaster *VRT/De Redactie* and newspapers *De Tijd* and *De Standaard* to simulate party programs for 2014 federal elections (with Decoster, A., De Swerdt, K., Sas, W., Spiritus, K., van der Wielen, W., Vanheukelom, T., Vanleenhove, P.)
- "Accijnsverhoging Alcohol Slechts Beperkte Impact op Consumptie", August 5 2013  
Interview for *Knack* magazine

#### Policy Notes

- "Wie Draagt de Last van een BTW-Verhoging?", 2012  
Policy note (with Decoster, A.)

#### Peer Reviewed Book Chapters

- Vanderborght, Y., Spiritus, K. "Het Basisinkomen als Remedie Tegen de Armoede".  
Armoede in België - Jaarboek 2016

#### Presentations for General Audience

- "Panama Papers: About the Cost of Tax Evasion", 2016  
Metaforum

#### Presentations for Policy Makers

- "The Optimal Taxation of Household Savings: The Rate of Return Allowance", 2016  
*Belgian Science Policy* workshop 'Measuring and mobilizing wealth for a cohesive, inclusive and fair society'

- “Intergenerational Inequality in Welfare: Facts and Values”, 2013  
*Belgian Institute for Public Finance - Federaal Planbureau*
- “Assessing VAT-Reforms by Means of Microsimulation Models”, 2012  
*European Commission workshop TAXUD - ECFIN - JRC (2012)*
- “FLEMOSI: Implementing a New Country”, 2012  
*Austrian Federal Ministry of Labour, Social Affairs and Consumer Protection*
- “FLEMOSI: Integrating VAT-Policies”, 2012  
*Flemish Agency for Innovation by Science and Technology*

#### Microsimulation Models

- **SInTax** Simulation of Indirect Taxes (2011-2012)  
Developed simulation model in Stata. Allows estimating Engel curves, imputing expenditures and simulating changes in liabilities in counterfactual tax systems. The model has been integrated into EUROMOD and the online MEFISTO model, and is made available in various countries  
(*European Commission JRC Seville* for Europe and planned part of *United Nations University UNU-WIDER* project SOUTHMOD for developing countries)
- **EUROMOD** (2010-2013)  
Extended Belgian implementation (taxation of housing and policy updates)

#### Websites

- **FLEMOSI** <http://www.flemosi.be/> (2011-2013)  
Online platform allowing the public to simulate policy reforms and evaluate budgetary and distributional impact. Mostly aimed at policy workers, journalists, students and interested civilians. I coordinated the technical aspects of the project.
- **SORESİ** <http://soresi.sozialministerium.at/Soresi2/en/Vollversion/Home/Index> (2013)  
Export of MEFISTO model from the FLEMOSI website for use by the *Austrian Federal Ministry of Labour, Social Affairs and Consumer Protection*. I provided technical guidance and training.

#### Seminars and Conference Presentations

##### Characterizations for Optimal Multidimensional Taxation with Multidimensional Heterogeneity of Agents

- 2018: *invited seminar* at Norwegian School of Economics
- 2017: *invited seminar* at Umeå School of Business and Economics
- 2017: IIPF, Tokyo, Japan
- 2017: NTA, Philadelphia, United States

##### Optimal Taxation of Risky Capital Income: The Rate-of-Return Allowance

joint work with Robin Boadway

- 2017: PET, Paris, France
- 2016: *invited seminar* at University of Oslo, Norway
- 2016: NTA, Baltimore, United States
- 2016: CORE, Louvain-La-Neuve, Belgium
- 2016: Public Economics seminar, KU Leuven, Belgium
- 2016: IIPF, South Lake Tahoe, United States

##### Optimal Taxation of Capital Income when Rates of Return are Heterogeneous

joint work with Bas Jacobs, Aart Gerritsen and Alexandra Rusu

- 2016: AEA, San Francisco, United States
- 2015: Winter School on Inequality and Social Welfare Theory, Canazei, Italy
- 2015: CPEG, Kelowna, Canada
- 2015: IIPF Doctoral School on Tax Systems, Warsaw, Poland

- 2014: PE-ETE joint workshop, KU Leuven, Belgium
- 2014: IIPF, Lugano, Switzerland
- 2014: CORE Welfare Seminar, Louvain La Neuve, Belgium

### Intergenerational Inequality in Welfare: Facts and Values

joint work with André Decoster and Erik Schokkaert

- 2015: Public Econ Workshop: Generational justice and pensions, KU Leuven, Belgium
- 2014: Winter School on Inequality and Social Welfare Theory, Canazei, Italy

### The Taxation of Commodities and Capital Returns When Taxes on Earnings Are Not Optimal

- 2013: CORE Welfare Seminar, Louvain La Neuve, Belgium
- 2013: Journées Louis-André Gérard-Varet, Aix en Provence, France
- 2013: PET, Lisbon, Portugal
- 2013: ECINEQ, Bari, Italy
- 2013: IIPF, Taormina, Italy
- 2012: Public Economics Seminar, KU Leuven, Belgium

### Simulating Indirect Taxes in EUROMOD

- 2011: EUROMODupdate Project Meeting, Riga, Estonia

### Discussions

- "Optimal Taxation with Work Experience as a Risky Investment" by Perrault, L. at *CPEG meeting* in Montreal, 2016
- "Optimal Redistribution with Unionized Labor Markets" by Jacobs, B. and Hummel, J. at *IIPF conference* in South Lake Tahoe, 2016
- "Does Inequality Affect the Consumption Patterns of the Poor?" by Marjit, S., Santra, S. and Hati, K. K. at *Conference on Public Economics of Inequality*, Schwanenwerder, Berlin, 2014
- "Investing in the Youngest: the Optimal Child Care Policy" by Carta, F. at *Journées LAGV*, 2013
- "Can VATs Replace Trade Taxes in Africa?" by Crossen, S. at *IIPF conference* in Taormina, 2013

## Other Activities

### Occasional Referee

for *International Tax and Public Finance*, *Oxford Economic Papers*, *Economica*

### Organisation of Reading Groups

at Department of Economics, KU Leuven, Belgium

### Organisation of Workshops

2017 : Erasmus School of Economics/Tinbergen Institute Workshop on Public Economics

## Other Skills

### Computer Skills

Professional and life-long experience in a series of programming languages (procedural, object-oriented and machine language), including *Stata*, *Java*, *C/C++* and *MATLAB*

Good knowledge of *Microsoft Windows*, *Lyx* and *Microsoft Office* including *VBA*; working knowledge of *Linux* and *LaTeX*

### Languages

Dutch: Native language  
 English: Excellent written/spoken  
 French: Good written/spoken  
 Italian: Conversational  
 German: Conversational