

Kevin Spiritus

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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
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: boadwayr@econ.queensu.ca

Professor Vidar Christiansen
University of Oslo, Department of Economics
Tel: +47 22 855 121
Email: 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

Professor Bas Jacobs
Erasmus University Rotterdam, School of Economics
Tel: +31 (0) 10 408 1452
Email: 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: 1st 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

Work in Progress

- Lehmann, E., Renes, S., Spiritus, K., Zoutman, F. “**Optimal Joint Taxation**”
- 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**”. Flemsi Technical Note 16. 1, 13

Grants and Awards

Awards

- Seal of Excellence delivered by the European Commission (2018) *as the institution managing Horizon 2020 for “a high-quality project proposal in a highly competitive evaluation process”*
- 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 1st 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 2nd term: Master course "Welfare, Inequality and Poverty"
(with A. Decoster and T. Vanheukelom at KU Leuven)

2014-2015 2nd 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

- “Optimal Taxation of Capital income - Insights From Economic Theory”, 2018
Belgian Institute for Public Finance - Federaal Planbureau
- “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-EET 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 Cnossen, S. at *IIPF conference* in Taormina, 2013

Other Activities

Occasional Referee

for *Economic Journal*, *Scandinavian Journal of Economics*, *Oxford Economic Papers*, *Economica*, *International Tax and Public Finance*

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: C1 written/spoken

French: Good written/spoken

Italian: Conversational

German: Conversational