

CARBONNIER Clément

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Co-director of the research axis “socio-fiscal policies”, LIEPP, Sciences Po

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Scientific advisor to the *Conseil d'Analyse Economique* (Economic advisor council)

113 rue de Grenelle, 75007 Paris, France ; Email: clement.carbonnier@cae-eco.fr

Member of the editorial board of *Economie et Statistique*

Degrees

- 2014 Research direction capacitation (HDR) from the *University of Cergy-Pontoise*, awarded by Pascal Belan, Yannick L'Horty, Etienne Lehman, Gareth Myles, Thomas Piketty, Stephen Smith, Alain Trannoy and Etienne Wasmer: “*Using taxes as a tool for social or economic policy*”
- 2006 PhD thesis in economics from the *Ecole des Hautes Etudes en Sciences Sociales* (EHESS) and PSE, under the supervision of Thomas Piketty, awarded by Guy Gilbert, Jacques Le Cacheux, Emmanuel Saez and Alain Trannoy: “*Fiscalité optimale et incidences fiscales, analyses théoriques et estimations sur réformes françaises de la taxe sur la valeur ajoutée et de la taxe professionnelle, 1987-2004*”
- 2004 Master’s degree in Economic policy analysis from the *Ecole des Hautes Etudes en Sciences Sociales* (EHESS)
- 2004 Master’s degree from *Ecole Nationale de la Statistique et de l'Administration Economique* (ENSAE)
- 2004 Master’s degree from *Ecole Polytechnique*

Positions

- Since 2012 Scientific advisor to the *Conseil d'analyse économique*
- Since 2011 Co-director of the research axis “socio-fiscal policies”, LIEPP Sciences-Po
- Since 2007 *Maître de conférences*, University of Cergy-Pontoise, researcher at THEMA
- 2006-08 Research fellow with the *Direction Générale du Trésor et de la Politique Economique* (DGTPE) of the French Finance Ministry
- 2004-06 Research fellow with EHESS; lecturer at University Paris 1 (Panthéon-Sorbonne)

Funded research projects and direct funding

- 2015-2016 Director of the CICE multidisciplinary evaluation project funded by *France Stratégie* (CGSP) and LIEPP, Sciences Po
- 2014-2019 Prime d’encadrement doctoral et de recherche (PEDR)
- 2011-... Co-direction of the research axis “socio-fiscal policies” funded by the LIEPP Sciences-Po and the IDEX Sorbonne Paris Cité, co-directed with Nathalie Morel (Sciences Po)
- 2010-2013 ANR project ITACE with Martine Carré-Tallon (Dauphine) and Pascal BELAN (University of Cergy-Pontoise)
- 2010-2012 CNRS delegation (half-time)
- 2008-2012 ANR project SOLITER, coordinated by Hélène Reigner (INRETS-MA) and Matthieu Leprince (University of Rennes 1)

Articles in English

- 2016 “*Tax cuts or social investment? Evaluating the opportunity cost of French employment strategy*” (with Bruno Palier et Michael Zemmour), *Cambridge Journal of Economics*, forthcoming
- 2014 “*The Incidence of Non-Linear Price-Dependent Consumption Taxes*”, *Journal of Public Economics* 118, 111-119
- 2014 “*Do Savers Respond to Tax incentives? The case of Retirement Savings*” (with A. Direr et I. Slimani-Houti), *Annals of Economics and Statistics* 113-114, 225-256

- 2013 “*Pass-through of Per Unit and ad Valorem Consumption Taxes: Evidence from Alcoholic Beverages in France*”, B.E. Journal of Economic Analysis and policy 13, 837-863
- 2013 “*Decentralization and Tax Competition Between Asymmetrical Local Governments: Theoretical and Empirical Evidence*”, Public Finance Review 41, 391 – 420
- 2007 “*Who pays sales taxes? Evidence from French VAT reform, 1987-1999*”, Journal of Public Economics 91, 1219-1229

Articles in French

- 2016 “*La réduction/crédit d’impôt pour l’emploi d’un salarié à domicile est-elle efficace en tant que politique de l’emploi ?*”, Travail et emploi, forthcoming
- 2015 “*L’impact des prix de l’immobilier sur les inégalités et leur mesure*”, Revue économique, vol. 66 (6), pp. 1029-1044.
- 2015 “*Décomposition du caractère régressif de la taxe d’habitation*”, Pouvoirs locaux n°104, 48-55.
- 2012 “*Commentaire de l’article d’Éric Heyer, Mathieu Plane et Xavier Timbeau « Impact économique de la ‘quasi TVA sociale’ »*”, Revue de l’OFCE 122, 399-405
- 2011 “*Vers un autre monde (et donc une autre science économique) ?*”, Journal du MAUSS, 28 juin 2011
- 2010 “*Réduction et crédit d’impôt pour l’emploi d’un salarié à domicile, conséquences incitatives et redistributives*”, Economie et statistique 427-428, 67-100
- 2009 “*Différence des ajustements de prix à des hausses ou baisses des taux de la TVA : un examen empirique à partir des réformes françaises de 1995 et 2000*”, Economie et statistique 413, 3-20
- 2007 “*A qui profite une baisse de la TVA dans la restauration ?*”, Regards croisés sur l’économie 1, 52-57

Books and chapters

- 2015 “*The political economy of household services in Europe*” (directed with Nathalie Morel), Plagrave MacMillan, Basingstoke
- 2015 “*Taking the low road: the political economy of household services in Europe*” (with Nathalie Morel), in Carbonnier Clément and Morel Nathalie (editors), “*The political economy of household services in Europe*” Plagrave MacMillan, Basingstoke, chapter 1
- 2015 “*Job creation, public cost and distributive profile of tax allowances for household services in France*”, in Carbonnier Clément and Morel Nathalie (editors), “*The political economy of household services in Europe*” Plagrave MacMillan, Basingstoke, chapter 12
- 2012 “*La TVA sociale*”, Edition Studyrama, hors collection
- 2010 “*L’économie publique*”, (with L. Bach, A. Bozio, G. Cassan, G. Fack, E. Frot, J. Grenet et C. Landais), Editions La découverte, collection Repères

Notes

- 2015 “*Faut-il remettre en question les baisses de cotisations sociales ?*” Débats du LIEPP n°2 (with Bruno Palier and Michael Zemmour, contributions of Yannick L’Horty and Jean-Luc Tavernier, comments of Christophe Caresche and Alain Lambert).
- 2015 “*Faire prospérer les PME*”, Les notes du conseil d’analyse économique n°25.
- 2015 “*Promouvoir l’égalité des chances à travers le territoire*”, (scientific advisor), Philippe Askenazy and Philippe Martin, Les notes du conseil d’analyse économique n°20
- 2015 “*Coût d’opportunité des politiques d’emploi en France : ce qu’on pourrait faire au même prix*”, LIEPP policy brief #15
- 2014 “*Tax Harmonization in Europe: Moving Forward*” (scientific advisor), Agnès Bénassy-Quéré, Alain Trannoy and Guntram Wolf, Les notes du conseil d’analyse économique n°13
- 2014 “*Le coût par emploi créé, un indicateur incomplet mais utile*”, LIEPP methodological discussion paper n°3
- 2013 “*Taxation of Capital Income*” (scientific advisor), Patrick Artus, Antoine Bozio and Cécilia Garcia-Peñalosa, Les notes du conseil d’analyse économique n°9

- 2013 “*Public Policy Evaluation*”, Les notes du conseil d’analyse économique, n°1
- 2013 “*Faut-il élargir les allègements de cotisations sociales aux salaires élevés ?*”, LIEPP policy brief #6
- 2012 “*La TVA sociale peut-elle relancer l’économie ?*”, LIEPP policy Brief #1

Report

- 2012 “*Rapport sur la situation économique de la Nouvelle-Calédonie « Et si la prospérité n’était pas éternelle ? »*”, Report by Etienne Wasmer and Quentin David for the Parliament of Nouvelle-Calédonie

Colloquium proceedings

- 2014 “*LPF, L103 – L166D*”, in « *Secrets* », actes du seizième colloque des Invalides, éditions Du Lérot
- 2013 “*Le bouilleur et le percepteur*”, in « *Alcools* », actes du quinzième colloque des Invalides, éditions Du Lérot
- 2008 “*De la valeur et des prix*”, in « *Des prix* », actes du douzième colloque des Invalides, éditions Du Lérot
- 2005 “*L’école de la censure floue*”, in « *La Censure* », actes du neuvième colloque des Invalides, éditions Du Lérot

Working papers and work in progress

- “*Payroll tax cuts’ impact on wages and employment, assessing the French CICE tax credit*”, partie expérience naturelle du projet LIEPP Sciences Po d’évaluation multidisciplinaire du CICE, financé par France Stratégie.
- “*The redistributive impact of local taxes and the local distribution of income and purchasing power*”.
- “*Tax devaluation with firm heterogeneity and endogenous margins*” (avec Pascal Belan et Martine Carré).
- 2015 “*Payroll Taxation, qualifications, wages and unemployment rates in a frictional labor market with productive interactions between segments*”, <hal-01203122v2>.
- 2014 “*Tax cuts or social investment? Evaluating the opportunity cost of French employment strategy*”, (avec Bruno Palier et Michaël Zemmour), LIEPP Working Paper n°31
- 2014 “*La réduction/crédit d’impôt pour l’emploi d’un salarié à domicile est-elle efficace en tant que politique de l’emploi? Méta-analyse des évaluations empiriques, 1991-2007*”, LIEPP Working Paper n°30
- 2014 “*The influence of taxes on employment of married women, evidence from the French joint income tax system*”, LIEPP Working Paper n°23
- 2011 “*The optimal decentralization of public input for private production*”, THEMA working paper 2011-09
- 2007 “*Evolution des distributions de revenus en France entre 1998 et 2004*”

Workshop organization

- 2015 « Débat : quel est le coût d’opportunité des politiques de baisse des cotisations sociales ? », January 27 in Paris
Clément Carbonnier, Stéphane Carcillo, Yannick L’Horty, Selma Mahfouz, Bruno Palier, Jean-Luc Tavernier and Michael Zemmour
Debate organized with Bruno Palier and Michael Zemmour
- 2013 « The political economy of household services », September 7-8 in Paris
Two days workshop organized with Nathalie Morel
- 2013 « Indirect taxation », July 2-3 in Paris
Two days workshop organized with Pascal Belan and Martine Carré
- 2013 « Public Policy Evaluation », April 26 in Paris
Two panels organized for CAE
- 2013 « Comment la France a-t-elle perdu sa compétitivité ? », January 31 in Paris
Panel organized with Bruno Palier

Lectures and seminars

- 2015 PET15, annual congress of the Public Economics Theory Association, July 2-4 in Luxembourg, *Tax devaluation with firm heterogeneity and endogenous margins*
- 2015 14èmes journées Louis-André Gérard-Varet, June 15-16 in Aix-en-Provence, *Tax devaluation with firm heterogeneity and endogenous margins*

- 2015 Conference at the Université Ouverte de Cergy-Pontoise, March 12 in Cergy-Pontoise, *L'évaluation des politiques publiques : une nécessité*
- 2014 ASSET annual congress, du 6 au 8 novembre à Aix-en-Provence, *Social VAT in open-economy with non-constant elasticity of substitution*
- 2014 PET14, annual congress of the Public Economics Theory Association, July 11-13 in Seattle (USA), *Payroll tax incidence: the structure of qualifications and wages in a segmented frictional labor market with intra-firm bargaining*
- 2014 13èmes journées Louis-André Gérard-Varet, June 24-25 in Aix-en-Provence (France), *Payroll tax incidence: the structure of qualifications and wages in a segmented frictional labor market with intra-firm bargaining*
- 2014 Conférence dans le cadre de l'Université Ouverte et de l'Université de Tous les Ages, March 17 in Lyon, *L'évaluation en expérience naturelle des politiques d'exonérations sociales et fiscales*
- 2013 « Secrets », XVI^{ème} colloque des invalides, November 15 in Paris, *LPF, L103 – L166D*
- 2013 Annual meeting of the Association of Southern European Economic Theorists, November 7-9 in Bilbao, *Targeted payroll tax rebate and the structure of wages and unemployment*
- 2013 Séminaire du LEF (AgroParistech/INRA), October 11 in Nancy, *Social VAT in open economy with non-constant elasticity of substitution*
- 2013 PET13, annual congress of the Public Economics Theory Association, June 4-7 in Lisboa, *The Incidence of Non-Linear Consumption Taxes*
- 2013 12èmes journées Louis-André Gérard-Varet, June 26-28 in Aix-en-Provence, *The Incidence of Non-Linear Consumption Taxes*
- 2013 « (in)égalités et croissance », 4th seminar of the program *Modèles nationaux de croissance et protection sociale* (CEE/LIEPP Sciences Po, CEPREMAP et DREES), June 20-21 in Paris, *Le quotient conjugal et la participation des femmes mariées au marché du travail, ou le creusement des inégalités par un dispositif non-discriminant*
- 2013 « Politiques d'emplois, croissance et protection sociale », 2nd seminar of the program *Modèles nationaux de croissance et protection sociale*, January 1st and February 2 in Paris, *Le crédit d'impôt compétitivité emploi (CICE) Choc de compétitivité ou partage de la rente ?*
- 2012 « Alcools », XV^{ème} colloque des invalides, November 16 in Paris, *Le bouilleur et le perceuteur*
- 2012 « Finance et protection sociale », 1st seminar of the program *Modèles nationaux de croissance et protection sociale* (CEE/LIEPP Sciences Po, CEPREMAP et DREES), October 3-4 in Paris, *Assurance retraite privée, incitations fiscales et redistribution*
- 2012 11èmes journées Louis-André Gérard-Varet, June 18-20 in Marseille, *Do savers respond to tax incentives? The case of retirement savings*
- 2012 PET12, annual congress of the Public Economics Theory Association, June 12-14 in Taipei, *Do savers respond to tax incentives? The case of retirement savings*
- 2012 52^{ème} congrès annuel de la Société Canadienne de Sciences Economiques, May 9-11 in Mont-Tremblant, *The optimal decentralization of public input for private production*
- 2011 10^{èmes} journées Louis-André Gérard-Varet, June 20-22 in Marseille, *Per unit and ad valorem consumption taxes, estimation of the difference of shifting on prices of alcoholic beverages in France, 1993-1997*
- 2011 PET11, annual congress of the Public Economics Theory Association, June 1-4 in Bloomington, *Per unit and ad valorem consumption taxes, estimation of the difference of shifting on prices of alcoholic beverages in France, 1993-1997*
- 2010 PET10, PGPPE closing conference, June 25-27 in Istanbul, *How many towns in a country? Public investment efficiency, administrative costs, fiscal competition and the optimal size of local jurisdictions*
- 2010 4^{èmes} Journées « économie et espace », May 31-June 1st in Rennes, *How many towns in a country? Public investment efficiency, administrative costs, fiscal competition and the optimal size of local jurisdictions*
- 2009 58^{ème} Congrès annuel de l'AFSE, September 10-11 in Nanterre, *Tax reduction for in-home services, labor demand and redistributiveness*
- 2009 Low pay, low skill and low income (LOPSI) workshop, June 26-27 in Milan, *Tax reduction for in-home services, labor demand and redistributiveness*
- 2009 8èmes journées d'économie publique Louis-André Gérard-Varet, June 15-16 in Marseille, *Tax reduction for in-home services, labor demand and redistributiveness*

- 2008 « Des prix », XII^{ème} Le colloque des invalides, October 31 in Paris, *De la valeur et des prix*
- 2008 57^{ème} Congrès annuel de l'AFSE, September 18-19 in Paris, *Fiscal competition between decentralized jurisdictions, theoretical and empirical evidence*
- 2008 Workshop on Tax competition: how to meet the normative and political challenge, August 28-29 in Montreal, *Fiscal competition between decentralized jurisdictions, theoretical and empirical evidence*
- 2008 7^{ème} journées d'économie publique Louis-André Gérard-Varet, June 12-13 in Marseille, *Fiscal competition between decentralized jurisdictions, theoretical and empirical evidence*
- 2007 56^{ème} Congrès annuel de l'AFSE, September 19-21 in Paris, *L'impact de la fiscalité sur la participation des conjoints au marché du travail*
- 2007 LoWer conference: What is Working for Women?, September 10-11 in Volos, *Spouse labor supply: fiscal incentive and income effect, evidence from French fully joint income tax system*
- 2007 Work Pensions and Labour Economics (WPEG) Conference, July 9-11 in Manchester, *Spouse labor supply: fiscal incentive and income effect, evidence from French fully joint income tax system*
- 2007 6^{ème} journées d'économie publique Louis-André Gérard-Varet, June 14-15 in Marseille, *Spouse labor supply: fiscal incentive and income effect, evidence from French fully joint income tax system*
- 2007 1^{er} workshop du programme PGPPE, April 2-4 in Marseille, *Spouse labor supply: fiscal incentive and income effect, evidence from French fully joint income tax system*
- 2006 55^{ème} Congrès annuel de l'AFSE, September 14-15 in Paris, *Qui paie la TVA ? Tests empiriques sur données de fiscalité français, 1987-1999*
- 2006 Journées doctorales de l'ADRES, March 17-18 in Marseille, *Les ajustements de prix sont-ils asymétriques ? Tests empiriques sur données de fiscalité française, 1995-2000*
- 2005 « La Censure », IX^{ème} colloque des Invalides, December 16 in Paris, *L'école de la censure floue*

Referee

Economic Inquiry ; Economics of Transportation ; Economie et prévision ; Economie et statistique ; Fiscal Studies ; Finanz Archiv/Public Finance ; International Tax and Public Finance ; Journal of Public Economics ; Papers in Regional Science ; Public Finance Review ; Recherche et prévision ; Regional Studies ; Revue d'économie politique ; Revue française de socio-économie ; Revue française des affaires sociales ; Socio-Economic Review.

Expert for Public Bodies

Intervention in the closed working seminar “*Governance and organization of personal services in Europe. What lessons for France ?*” General commission for strategy and economic foresight (France Stratégie), Prime Minister Office, December 9 2014

Hearing on “*Targeting of public spending for personal services*” for the Commission of Public Policies Evaluation and Control of the French National Assembly, Octobre 2 2014

Hearing on “*The measure of employment in personal service industry and the efficiency of public spending for personal services*” for the French Court of Auditors, March 26 2014

Consultation on taxation “*Assises de la fiscalité*”, French Finance Ministry, Februar & March 2014

Intervention in the working seminar “*Labor market perspectives in France in 2024 and conditions to full employment*”, General commission for strategy and economic foresight (France Stratégie), Prime Minister Office, November 2013

Introduction talk to the first session of the “*consultation on digital industry taxation*”, organized by the National Council for Digital Industry, French Finance Ministry, April 19 2013

Press

Assumons le dynamisme de nos métropoles, avec Philippe Martin, Le Monde, le 30 juin 2015

Extrême recentrage, le 1 hebdo, February 4 2015.

Emploi, ce que l'on pourrait faire au même prix, with Bruno Palier and Michaël Zemmour, les Echos, December 1st 2014.

Mieux vaut taxer la rente immobilière que la production, with Patrick Artus, Antoine Bozio and Cécilia Garcia-Peñalosa, les Echos, November 5 2013.

Pourquoi occuper son propre appartement constitue un revenu en nature, Médiapart, October 1st 2013.

Le bien-être du patient ne se compte pas en dépassement d'honoraires, with Anne-Laure Féral-Pierssens and Yonathan Freund, Médiapart, October 18 2012.

Halte aux «médecins pigeons» qui agitent le drapeau de la santé publique !, with Anne-Laure Féral-Pierssens and Yonathan Freund, Libération, October 15 2012.

Teaching

Since 2015 *Public economics*, undergraduate course, University of Cergy-Pontoise

Since 2014 *Microeconomics Principles*, undergraduate course, Sciences Po Saint-Germain-en-Laye

Since 2007 *History of economic thought*, undergraduate course, University of Cergy-Pontoise

Since 2007 *Master's thesis direction*, University of Cergy-Pontoise

Previous teachings

2012-2015 *Information and contracts*, undergraduate course, University of Cergy-Pontoise

2007-2014 *Microeconomics*, undergraduate course, University of Cergy-Pontoise

2011-2012 *Natural experiments for evaluating public policies*, Executive Master « gestion publique » of Sciences Po

2008-2010 *Public economics*, undergraduate course, University of Cergy-Pontoise

2007-2010 *Environment economics*, graduate course, University of Cergy-Pontoise

2008-2010 *Corporate fellowship supervision*, undergraduate course, University of Cergy-Pontoise

2007-2008 *Econometrics*, graduate course, University of Cergy-Pontoise

2005-2007 *Lecturer for "Fundamental Concepts of Economic Analysis"*, undergraduate course, Sciences Po

2003-2004 *Lecturer in mathematics and statistics*, undergraduate courses, University Paris I (Panthéon-Sorbonne)

2004-2006 *Lecturer in microeconomics*, Master APE of EHESS (Paris) Microeconomics 2 – Game Theory and Microéconomie 3 – Information and contracts

2003-2004 *Lecturer in statistics*, graduate course, University Paris I (Panthéon-Sorbonne)

Administrative responsibilities

Since 2012 Teaching schedules and teachers' service for the Economic and management department

2010-2012 Logistics

2009-2010 Teaching referent for second year undergraduates

2007-2010 Coordination with high schools

Recommendations

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Etienne WASMER

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