

SÉBASTIEN LAFFITTE
<https://sebastien-laffitte.eu/>
slaffitte@gmail.com
sebastien.laffitte@cyu.fr

Personal Information: 28/09/1994, French.

Current Status:

Assistant Professor (*Chaire Professeur Junior*), CY Cergy Paris University and THEMA, since 2023

International Tax Observatory Research Fellow, since 2024

Past Experience:

- 2022- 2023 ECARES, Université Libre de Bruxelles, post-doctoral researcher (Marie Skłodowska-Curie Fellow)
- 2021-2022 UC Berkeley, Economic department, Fulbright Scholarship.
- 2020-2021 Sciences Po, Economic Department, Teaching and research officer.
- Sept.-Dec. 2019 ECARES, Université Libre de Bruxelles, research visit
- 2017-2022 PhD in Economics (ENS Paris-Saclay, Université Paris-Saclay)
- 2016-2017 London School of Economics (Centre for Economic Performance), pre-doctoral researcher

Working Papers:

Profit Shifting Frictions and the Geography of Multinational Activity (with Alessandro Ferrari, Mathieu Parenti and Farid Toubal). *CEPR Discussion Paper, ECARES Discussion Paper and EU Tax Observatory Working Paper*.

The Market for Tax Havens, *EU Tax Observatory Working Paper 22 [IIPF Young Economist Award]*

Publications:

"Multinationals' Sales and Profit Shifting in Tax Havens" (with Farid Toubal), *American Economic Journal: Economic Policy*, Vol. 14, No. 4, pp.371-94, November 2022.

"Global banking: Endogenous competition and risk taking" (with Ester Faia, Maximilian Mayer, and Gianmarco Ottaviano), *European Economic Review*, Vol.133, 2021

"Foreign Expansion, Competition and Bank Risk" (with Ester Faia and Gianmarco Ottaviano), *Journal of International Economics*, Vol.118, pp.179-199, 2019

Book Chapters:

"Automation, Globalization and Vanishing Jobs: A Labor Market Sorting View" (with Ester Faia, Maximilian Mayer and Gianmarco Ottaviano), in "Robots and AI: A New Economic Era", Routledge, Editors Gene Grossman and Lili Yan Ing, 2022

Also CEPR Discussion Paper (14787) and CEP Discussion Paper (1695)

“The Emergence and Expansion of Tax Havens, 1850-2000: Insights From a New Dataset” in “Tax Evasion and Tax Havens since the Nineteenth Century”, Palgrave Macmillan, Editors Sébastien Guex and Hadrien Buclin, 2023

Work in Progress:

The Incidence of the Corporate Income Tax: Evidence from France, (with Manon François, Clément Malgouyres and Mathieu Parenti)

Negotiating Taxes (with Eva Davoine and Wouter Leenders)

Other publications, Policy Notes and non-refereed publications:

International Taxation

Revisiting Formulary Apportionment in the UN Tax Negotiations: Design Choice and Policy Implications (with Samuel Delpeuch, Elvin Le Pouhaër, Quentin Parrinello and Giulia Varaschin, EU Tax Observatory Note, 2026

“Conseillers et cabinets, les acteurs de l’évasion fiscale”, *Questions Internationales*, Décembre 2025.

“L’impôt minimum global – Une réforme du système d’imposition international des entreprises”, *Questions Internationales*, Décembre 2025.

“Taxer les multinationales à l’ère du retour de l’unilatéralisme” (with A. Ferrari, M. Parenti and F. Toubal), *Lettre du Cepii*, July 2025.

“Pour une politique européenne de fiscalité internationale” (with Samuel Delpeuch), *Esprit*, July 2025.

“Effective Tax Blacklists: Rethinking Criteria For the 21st Century” (with Edoardo Montagner), *EU Tax Observatory Report 8*, 2025.

“Taxation of Multinationals: Design and Quantification” (with Julien Martin, Mathieu Parenti, Baptiste Souillard and Farid Toubal), *Focus du CAE 64*, 2021.

“International Corporate Taxation after Covid-19: Minimum Taxation as the New Normal” (with Julien Martin, Mathieu Parenti, Baptiste Souillard and Farid Toubal), *Cepii Policy Brief n°2020-30*, 2020. Also available as a *VoxEu* column.

“L’argent caché : paradis fiscaux, optimisation et évasion fiscale”, *Regards croisés sur l’économie*, 24(1), 149-162, 2019

“Unitary Taxation in Light of the North American Experience” (with Samuel Delpeuch), *CAE Focus n°37*, 2019.

“Profit Shifting in France: Evidence from Firm-Level Administrative Databases” (with Mathieu Parenti, Baptiste Souillard and Farid Toubal), *CAE Focus n°36*, 2019

“Quel reporting pays par pays pour les futures réformes ?” (with Samuel Delpeuch, Hélène Paris, Mathieu Parenti, Baptiste Souillard and Farid Toubal), *CAE Focus n°38*, 2019

“L'évitement fiscal des multinationales : le rôle clé des plateformes de vente installées dans les paradis fiscaux” (with Farid Toubal), *Lettre du CEPPII*, n°397, 2019

Other Topics

“Has Financial Fair Play Changed European Football?” (with Ariela Caglio, Donato Masciandaro, and Gianmarco Ottaviano), *Sports Economics Review*, Volume 3, September 2023, 100018

“Automation, globalisation, and vanishing jobs: A labour market sorting view” (with Ester Faia, Maximilian Mayer and Gianmarco Ottaviano), *VoxEu*, 2020 (17th June)

“Financial Fair Play: Globalisation and regulation in the European football industry” (with Ariela Caglio, Donato Masciandaro and Gianmarco Ottaviano), *VoxEu*, 2019 (19th December)

“Foreign expansion, competition, and bank risk” (with Ester Faia and Gianmarco Ottaviano), *VoxEu*, 2018 (20th September).

Professional Activity:

Referee activity	<i>American Economic Journal: Economic Policy, American Economic Review: Insights, Applied Economics, Canadian Journal of Economics, Economic Journal, Economic Policy, Economica, European Economic Review, International Tax and Public Finance, Journal of Economic Behavior and Organization, Journal of Banking and Finance, Journal of International Economics, Journal of Multinational Financial Management, Journal of Public Economic Theory, Journal of Public Economics, PLoS One, Review of International Economics, The Social Sciences Journal.</i>
Conferences/ Seminars/ Discussions	<p>2018: ENS Paris-Saclay, CREST PhD seminar, CESifo Global Economy annual conference, CEPPII seminar, ETSG, 111th NTA's Annual Conference on Taxation.</p> <p>2019: Paris working group on Taxation, Journées LAGV, RIEF meetings, ZEW Summer Workshop for Young Economists, ZEW MaTax, Oxford Centre for Business Taxation Doctoral Conference.</p> <p>2020: Université Libre de Bruxelles, CEPS internal virtual seminar (discussion).</p> <p>2021: ENS Paris-Saclay seminar, Tax Evasion or Avoidance and Tax Havens Conference (Lausanne), National Tax Association Congress.</p> <p>2022: AEA meetings (poster), UC Berkeley Public Finance seminar, UC Berkeley Economic History Lunch, Mannheim Taxation Conference, CEPS/EPEE workshop.</p> <p>2023: AMSE, THEMA (CY Cergy University), Ifo Institute, ECARES (Université Libre de Bruxelles), KU Leuven, King's College, ADRES, EU Tax Observatory, CESifo Area Conference on Public Economics, Barcelona Workshop on the economics of Taxation, <i>FIW Workshop on "Firms, Workers and Institutions"</i>, Paris Working Group on Taxation.</p> <p>2024: CESifo-LMU Workshop "The Regulation of Multi-Firm Groups", EUTax Observatory, OECD Workshop on Profit Shifting and Investment, CYU, Oxford CBT Academic Symposium, IIPF Annual Conference, Erasmus University Workshop "The Netherlands: a Tax Paradise?"</p>

Other **2025:** JRC's "7th Fiscal Policy Modelling Workshop", Università della Svizzera italiana, Workshop on the Economics of Taxation (EUTO – IEB), NBER Business Taxation, EUTAX-GT Fiscalité joint seminar, ETH Zurich
2020: CEPS internal virtual seminar organization, **2023, 2024, 2025:** EJME Mock Job Interviews.

Honors, Scholarships, and Fellowships:

2024	IIPF Young Economist Award (for <i>The Market for Tax Havens</i>).
2023-2028	Chaire Professeur Junior, THEMA and CY Cergy Paris University (€200k)
2023	Marie Skłodowska-Curie Actions Fellowship (€175k)
2021-2022	Fulbright scholarship (research visit to UC Berkeley, \$20k).
2019-2021	BOOSTER (ENS Paris-Saclay), co-investigator (€30k)
2017-2020	French Ministry for Research, Full Ph.D. Fellowship.
2016-2017	École Normale Supérieure Paris-Saclay, ARPE scholarship to visit the London School of Economics.
2013-2017	École Normale Supérieure Paris-Saclay, Full Fellowship (<i>normalien</i>).

Teaching Experience:

2024	Job Market Training and placement, CYU Cergy-Paris University
2023-...	Economics of Globalization, CYU Cergy-Paris University
2023-...	Introduction to Finance, CYU Cergy-Paris University
2023	Research Topics, ECARES, Université Libre de Bruxelles.
2023	International Economics (master), ECARES, Université Libre de Bruxelles.
2021	Introduction to Economics (CORE textbook), Sciences Po, course of Prof. Algan.
2020	International Economics, ENS Paris-Saclay, course of Prof. Toubal
2019	Intern recruitment and supervision, ENS Paris-Saclay with Prof. Toubal

Guest Lectures:

"Globalization, multinational firms and international taxation" (1 session, NHH, 2026).

Supervision:

Marylou Colombet (PhD, co-supervision, from 2024), Usama Jamal (Post-Doc, from 2025).

Wide audience and policy talks:

Débats de l'égalité (World Inequality Lab, PSE, 2020), French National Assembly (Hearing for the [report](#) about the heterogeneity of effective tax rate among firms, 2023), Le Coing (Blanot, 2024), Université Pour Tous de Bourgogne (Autun, 2024), CY Cergy-Paris Open University (Cergy, 2024), NUTJ (online, 2025), La Combine (La Grand-Combe, 2025), Etika (Luxembourg, 2025), Cause Toujours (Valence, 2025)

See also : <https://sebastien-laffitte.eu/project.html>