

Georgia Kaplanoglou, Professor

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Year of birth: 1971

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EDUCATION

- 2000 **PhD**, University of Cambridge, Faculty of Economics and Politics, UK
Thesis title: Distributional and Efficiency Aspects of the Greek Indirect Tax System: A Microsimulation Analysis
Supervisor: David M. Newbery
- 1994 **Master of Philosophy in Economics**, University of Cambridge, Faculty of Economics and Politics, UK
- 1993 **Bachelor in Business Administration**, Athens University of Economics and Business (rank: 1st in her year)
- 1991 **Postgraduate Diploma in Business Analysis**, University of Lancaster
- 1990 **Certificate of Computer Programming**, Control Data Greece Inc (duration 432 hours).

SCHOLARSHIPS AND OTHER AWARDS

- 2015 G. Kaplanoglou and V.T. Rapanos (2015), “Evolutions of consumption inequality and poverty in Greece: the impact of the crisis and austerity policies”, – **Winning Paper in the category “Inequality and the Crisis”** at the Progressive Economy Annual Forum, **European Parliament (co-chairs: J-P Fitoussi and J. Stiglitz)** – (June 2015-Brussels).
- 2014 G. Kaplanoglou, V.T. Rapanos and I. Bardakas, (2014), “Does fairness matter for the success of fiscal consolidations?”, – **Winning Paper in the category “Rethinking Economic Policy”** at the Progressive Economy Annual Forum, **European Parliament (co-chairs: J-P Fitoussi and J. Stiglitz)** – (March 2014-Brussels).
- 1996-1998 European Communities “Training and Mobility of Researchers” **Marie Curie fellowship** (Fourth Framework Programme), Brussels.
- 1995-1996 Postgraduate Research Studentship by the **Economic and Social Research Council**, UK.
- 1993 Honorary Scholarship from **George Halkiopoulos Foundation**.

1990-1
1989, 1990, 1991

ERASUS-ECTS Scholarship from the European Commission
Scholarship from the **State Scholarships Foundation** for
outstanding performance in the Athens University of Economics
and Business.

TEACHING EXPERIENCE

- June 2009 – Economics Department, University of Athens
- *Public Finance* (2009/10, 2010/11, 2011/12, 2012/13, 2013/14, 2014/15, 2015/16, 2016/17, 2017/18, 2018/19, 2019/20)
 - *Microeconomic Analysis* (2009/10, 2010/11, 2011/12).
 - *Political Economy of Social Policy* (2011/12, 2012/13, 2013/14, 2014/15, 2015/16, 2016/17, 2017/18, 2018/19, 2019/20, 2020/21)
 - *Public Finance* in English for ERASMUS and CIVIC students (2009/10, 2010/11, 2011/12, 2012/13, 2013/14, 2014/15, 2015/16, 2016/17, 2017/18, 2018/19, 2019/20).
 - *Advanced Microeconomics* in the Doctoral Programme UADPhilEcon (2011/12, 2012/13, 2013/14, 2014/15, 2015/16, 2016/17, 2017/18, 2018/19, 2019/20, 2020/21).
 - *Topics in the Economics of Inequality* in the Doctoral Programme UADPhilEcon (2010/11).
 - *Economic Policy with an Emphasis on Tax Policy* in the MSc in Applied Economics and Finance (2010/11, 2011/12, 2012/13, 2013/14, 2014/15, 2015/16, 2016/17, 2017/18, 2018/19, 2019/20).
 - *Economic Policy* in the MSc in Applied Economics and Finance – Public Audit (2015/16, 2016/17, 2017/18, 2018/19, 2019/20, 2020/21).
- 2006-2007 University of Central Greece, Department of Regional Economic Development
- *Microeconomic Theory I*
 - *Microeconomic Theory II*
 - *Introductory Economics*
- 2003-2004 Hellenic Open University
- *Quantitative Methods*
- 1996-1997 **Supervisor**, University of Cambridge
- *Microeconomics and Economics of the Welfare State*

PROFESSIONAL EXPERIENCE

- Feb 2020- Professor, Department of Economics, University of Athens.
- Sept 2015-Feb 2020 Associate Professor, Department of Economics, University of Athens.
- 2009-Sept 2015 Assistant Professor, Department of Economics, University of Athens.
- 1998- May 2009 Economic Research Department, Bank of Greece (2003-2006: Head of European Union Public Finance section, 2006-2009: Deputy Head of Public Budget Section, Public Finance Division)
- 1991-1992 DIMEL EPE Construction of questionnaires for public opinion polls and statistical analysis (part-time)

PARTICIPATION IN COMMITTEES

- 1998-2009 Member of the Working Group on Public Finance, European Central Bank, Frankfurt (representative of the Bank of Greece).
- 1998-2009 Member of the Working Group on General Economic Statistics (Government Finance Statistics), European Central Bank. (representative of the Bank of Greece).
- 1999-2001 Representative of the Bank of Greece at Working Party No. 1 on Macroeconomic and Structural Policy Analysis, Economic Policy Committee, OECD.
- 2000-2005: Honorary Research Associate of the Microsimulation Unit, Department of Applied Economics, University of Cambridge.
- 2001-2002: Member of the Working Group on the Reform of the Indirect Tax System in Greece, Greek Ministry of Finance.

CONFERENCES AND PRESENTATIONS (selected)

G. Kaplanoglou “Who pays indirect tax in Greece?” Fourth Conference on Economic Policy Studies, “Structural Problems of the Greek Economy” (Athens, November 1997).

G. Kaplanoglou “A microsimulation analysis of the distribution of the indirect tax burden among Greek households”, International Conference on “Microsimulation in the New Millenium”, Department of Applied Economics, University of Cambridge (Cambridge, August 1998).

G. Kaplanoglou, G. and D.M.Newbery “Distributional aspects of tax reforms”, Tenth Conference on Economic Policy Studies, “Tax Reform” (Athens, November 2002).

G. Kaplanoglou, G. and D.M.Newbery “Distributional Effects of Indirect Taxes”, International Meeting on “The Reform of the Greek Tax System”, Greek Ministry of Finance, (Athens, June 2002).

G. Kaplanoglou, G. and D.M.Newbery “Distributional aspects of indirect taxation in Greece: 1988-2002”, Banca d’ Italia, Workshop on Tax Policy (Perugia, March 2003)

G. Kaplanoglou, G. and D.M.Newbery “Redistribution through indirect taxes in Greece: vertical and horizontal effects”, Banco de España, Public Finance Workshop on “Assessing the Impact of Tax Reform” (Madrid, September 2006).

G. Kaplanoglou “Inequality and indirect taxation in Greece: 1988-2005”, Social Policy Association Conference 2009 ‘Policy features: learning from the past’, (Edinburgh, June 2009).

V.T. Rapanos and G. Kaplanoglou «Fiscal governance and budgetary outcomes: the case of Greece», LSE Hellenic Observatory Conference “Public financial management in time of crisis: fiscal realities and management challenges in Greece and the EU” (London, October 2010).

G. Kaplanoglou and V.T.Rapanos “The Greek fiscal crisis and the role of fiscal governance”, 67th Congress of the International Institute for Public Finance, “Rethinking the role of the state: Responses to recent challenges”, University of Michigan, USA (Michigan, August 2011).

G. Kaplanoglou and V.T. Rapanos «Economic and societal institutions and the tax system: the case of Greece», Academic Seminar on the Greek Economy, University of Athens, Invited Lecture (Athens, February 2012).

G. Kaplanoglou and V.T. Rapanos «Economic and societal institutions and the tax system: the case of Greece», Open Seminar on Economic History, Invited Lecture (Athens, April 2012).

G. Kaplanoglou and V.T. Rapanos «Economic and societal institutions and the tax system: the case of Greece», 68th Congress of the International Institute for Public Finance, “Public finance, public debt and global recovery”, Technische Universität Dresden, Germany (Dresden, August 2012).

G. Kaplanoglou and V.T. Rapanos “Why do Greeks evade taxes? Some new experimental evidence”, 69th Congress of the International Institute for Public Finance, “The role of the state in growth and development”, Taormina, Sicily, Italy (Taormina, August 2013).

G. Kaplanoglou and V.T. Rapanos “Who pays indirect taxes: indications from the period of the crisis”, Symposium organized by the Parliamentary Budget Office, “Fiscal Consolidation: how fair is the distribution of its burden?”, Greek Parliament(Athens, November 2013), **invited talk**.

G. Kaplanoglou, V.T. Rapanos and N. Daskalakis (2014), “Tax compliance behaviour during the crisis: the case of Greek SMEs”, 26th Annual Conference of the European Association of Evolutionary Political Economy, Unemployment and Austerity in Mediterranean European Countries, Nicosia, Cyprus (November 2014).

G. Kaplanoglou, V.T. Rapanos and I. Bardakas, (2014), “Does fairness matter for the success of fiscal consolidations?”, –(March 2014-Brussels).

G. Kaplanoglou and V.T. Rapanos (2015), “Evolutions of consumption inequality and poverty in Greece: the impact of the crisis and austerity policies”, (June 2015-Brussels).

G. Kaplanoglou and V.T. Rapanos “Evolutions of consumption inequality and poverty in Greece: the impact of the crisis and austerity policies”, 71st Congress of the International Institute for Public Finance, “Taxation in a Global Economy”, Trinity College, Dublin, Ireland (August 2015).

G. Kaplanoglou and V.T. Rapanos “Evolutions of consumption inequality and poverty in Greece: the impact of the crisis and austerity policies”, Political Economy of Reforms, “Inequality and Fairness of Political Reforms”, University of Mannheim, Mannheim, Germany (December 2016).

Invited expert, Project on the development and testing of diagnostic tools for assessing tax compliance costs, Validation and Future Directions Workshop, University of New South Wales (UNSW) Business School and KPMG Australia, Sydney, Australia (April 2018).

Invited expert to the Athens Democracy Forum discussing Sustainable Development Goal “Reducing Inequalities”, Zappeion Hall, Athens (September 2018).

G. Kaplanoglou “New Inequalities”, The Athens Concert Hall, (October 2018) **Invited talk**.

G. Kaplanoglou “Move humanity, move out of poverty”, **Keynote Speaker**, Sustainable Development Solutions Network, United Nations, Youth Symposium, Athens (December 2018).

G. Kaplanoglou, “Fiscal institutions and the monitoring of public finances: the case of Greece”, conference on “Greece and the Euro: from crisis to recovery”, The Fletcher School, Tufts University, Boston, USA (April 2019), **Invited speaker**.

G. Kaplanoglou, “Fiscal institutions and fiscal outcomes”, Scientific Meeting on “Politics and the State in Greece during the 20th and 21st centuries”, Alpha Bank Culture, Nafplio, Athens (October 2019), **Invited speaker**.

Refereeing

Has refereed articles for *Fiscal Studies*, *Journal of Economic Inequality*, *International Tax and Public Finance*, *FinanzArchiv*, *Economic Analysis and Policy*, *Journal of Southeast European and Black Sea Studies*, *European Journal of Law and Economics*, *Transport Review*, *Journal of Policy Analysis and Management*, *Policy Studies*, *Food Policy*.

Has refereed books for Routledge.

Has been external evaluator for Centre of Planning and Economic Research (Athens).

Scientific Editing

A.B. Atkinson (2017) *Inequality. What can be done?* Patakis Publications, Athens. (best seller in 2017)

**PUBLICATIONS in reverse chronological order
(books, articles and book chapters)**

1. **“Total factor productivity (TFP) and fiscal consolidation: how harmful is austerity?”**, (with I. Bardakas and I. Bournakis), *Economic Modelling* (forthcoming).
2. **“The politics of public finances”**, (with V T Rapanos), in K. Featherstone and D.A. Sotiropoulos (Eds), “The Oxford Handbook of Modern Greek Politics”, Oxford University Press, 2020, pp. 474-488.
3. **“Trust and power as determinants of tax compliance across 44 nations”**, (with L. Batrancea et al), *Journal of Economic Psychology*, 2019, vol. 74.
4. **“Evolutions of consumption inequality and poverty in Greece: the impact of the crisis and austerity policies”**, (with V T Rapanos), *Review of Income and Wealth*, 2018, Vol. 64(1), pp. 105-126.
5. **“Tax compliance behavior during the crisis: the case of Greek SMEs”**, (with V T Rapanos and N Daskalakis), *European Journal of Law and Economics*, 2016, Vol. 42 (3), pp. 405-444.
6. **“Why do people evade taxes? New experimental evidence from Greece”**, (with V T Rapanos), *Journal of Behavioural and Experimental Economics*, 2015, Vol. 56, 21-32.
7. **“Evolutions of consumption inequality and poverty in Greece: the impact of the crisis and austerity policies”**, (with V T Rapanos), (summary of previous paper), *Journal for a Progressive Economy, Special Edition: Annual Forum on Sustainable Growth*, 2015, pp. 44-48.
8. **“Does fairness matter for the success of fiscal consolidation?”**, (with V T Rapanos and I C Bardakas), *Kyklos*, 2015, Vol. 68, No. 2, 197-219.
9. **“Who pays indirect taxes in Greece? From EU entry to the fiscal crisis”**, *Public Finance Review*, 2015, Vol 43, No. 2, 529-556.
10. **“Governance, growth and the recent economic crisis: the case of Greece and Cyprus”**, (with V T Rapanos), *Cyprus Economic Policy Review*, 2014, Vol. 8, No. 1, 3-34.
11. **“Does fairness matter for the success of fiscal consolidation?”**, (with V T Rapanos and I C Bardakas), summary of previous paper, *Journal for a Progressive Economy, Special Edition: Annual Forum on Inequality*, 2014, pp. 66-67.
12. **“Tax and trust: the fiscal crisis in Greece”**, (with V T Rapanos), *South European Society & Politics*, 2013, 18(3), pp 283-304.
(within the top ten most read articles of the journal in the last five years).
13. **“Fiscal deficits and the role of fiscal governance: the case of Greece”**, (with V T Rapanos), *Economic Analysis and Policy*, 2013, 43(1), pp 5-27.

14. **“Independent Fiscal Councils and their potential role in Greece”**, (with V T Rapanos), *Economic Bulletin*, 2010, No. 33, Bank of Greece.
15. **“Horizontal inequity and vertical redistribution with indirect taxes: the Greek case”**, (with D M Newbery), *Fiscal Studies*, 2008, 29(2), pp.257-284.
16. **“Distributional Effects of Personal Income Tax Expenditure Programmes: the Case of Greece”**, (with I Loizides), *Public Finance/Finances Publiques*, 1999/published 2006, Vol. 54, No. 3-4, pp. 231-254.
17. **“Redistributive Impact of Indirect Tax Reforms: Greece 1988-2002”**, (with D M Newbery), *Fiscal Studies*, 2004, 25(2), pp.225-247
18. **“Household Consumption Patterns, Indirect Tax Structures and the Implications for Indirect Tax Harmonisation: a three country perspective”**, *The Economic and Social Review*, 2004, 35(1), pp. 83-107.
19. **“Indirect Taxation in Greece: Evaluation and Possible Reform”**, (with D M Newbery), *International Tax and Public Finance*, 2003, vol. 10, pp. 511-33.
20. **“The distributional impact of indirect taxes in Greece”**, (with D M Newbery), *Economic Bulletin*, 2003, Bank of Greece.
21. **“Distributional Aspects of Indirect Taxation in Greece: 1988-2002”**, (with D M Newbery), in Banca d’ Italia (eds) *Tax Policy*, 2003, Banca d’ Italia, Italy.
22. ***The Distributional Impact of the Proposed Tax Reform on Greek Households***, (with D M Newbery), (monograph) Centre for Planning and Economic Research, Athens.
23. **“A Microsimulation Analysis of the Distribution of the Indirect Tax Burden Among Greek Households”**, in L.Mitton, H. Sutherland and M.Weeks (eds), *Microsimulation Modelling for Policy Analysis: Challenges and Innovations*, 2000, Cambridge University Press, UK.

PUBLICATIONS IN GREEK

1. **Preface to the Greek edition of A.B. Atkinson “Inequality. What can be done?”**, 2017, Patakis Publications, pp. 11-20.
2. **“Is it true that Greeks are overtaxed?”**, 2017, in D. Katsikas, K, Filinis and M. Anastasatou (Eds), “Understanding the Greek Crisis”, Crisis Observatory, ELIAMEP, Athens.
3. **“Inequality and Poverty in Times of Crisis”**, 2016, Science and Society, Review of Political and Moral Theory, Special Issue on Inequalities, Vol. 34, pp. 109-130.

4. **“Taxation and economic growth: the Greek case”**, (with V T Rapanos) in Hellenic Bank Association (Eds), *Competitiveness and Growth: Policy Recommendations*, Hellenic Bank Association, 2014, pp. 609-637.
5. **“Who pays indirect taxes in Greece? Evidence from the period of the crisis”**, (with V T Rapanos), in Parliamentary Budget Office (ed.) *Fiscal Adjustment: How fair is the distribution of the burdens*, 2014, Athens.
6. **“Economic crisis and fiscal policy: the case of Greece”**, (with V T Rapanos), in Hardouvelis, G., Karamouzis, N. (ed.), *From the Global Crisis to the Crisis of the Eurozone and of Greece: What Comes Next?*. Livanis Publications, Athens, 2011, pp. 229-66.

Textbook

Rosen, H., T.Gayer, V.T. Rapanos and G. Kaplanoglou, (2009) **Public Finance: modern theory and the Greek reality**, Kritiki Publications (in Greek, 1051 pages).

OTHER PUBLICATIONS

- Georgia Kaplanoglou (2017) «Goodbye, Tony Atkinson», in efsyn.gr and <https://www.tony-atkinson.com/> (in Greek).
- Georgia Kaplanoglou (2015) “Is it true that Greeks are overtaxed?” ELIAMEP, Understanding the Greek crisis, April 2015, No 5 (in Greek).
- Georgia Kaplanoglou (2013), “Trust between the state and the citizen”, TA NEA WEEKEND, 26/1/2013. (in Greek)
- Georgia Kaplanoglou (2012), “OPINIONS: Families with children are punished by the new tax law”, TA NEA WEEKEND, 17/11/2012. (in Greek)
- Athanasiadis, I., Papantonakis, G., Kaplanoglou M. and Kaplanoglou, G. (2010), “Children’s perceptions of folktales and narration in Greece: Evidence from a novel micro-data set”, *Review of European Studies*, Vol. 2 (2), Canadian Centre of Science and Education, 67-86.
- Georgia Kaplanoglou (2010), “OPINIONS: For an independent fiscal council” KATHIMERINI, 29/5/2010. (in Greek)
- Georgia Kaplanoglou (2009), “The redistributive role of indirect taxation”, VIMA IDEAS, Envelope – Acute Economic Policy Issues, 1/1/2009. (in Greek)
- Georgia Kaplanoglou (2004), “Government Propositions on Corporate and Personal Tax Cuts”, *Tax Notes International*, November, pp.669-.
- Georgia Kaplanoglou (2005), “Greek Finance Ministry Approves List of Tax-Deductible Expenses”, *Tax Notes International*.