

STEFANO TOSO
Curriculum vitae

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Positions

2012 - present: Full Professor in Public Finance at the School of Economics, Management and Statistics, University of Bologna
2006 - 2012: Full Professor in Public Finance at the Faculty of Political Sciences, University of Bologna
2000 - 2006: Associate Professor in Public Finance at the Faculty of Political Sciences, University of Bologna
1992 - 2000: Researcher in Economics at the Faculty of Political Sciences, University of Bologna
1986 - 1988: Economist at the Bank of Italy, Rome

Education

1992: Ph. D. in Economics, University of Bologna, Italy
1990: Visiting Scholar at the London School of Economics
1988: Master of Arts in Economics, University of Warwick
1985: Laurea (B.A.) in Political Sciences, University of Bologna, Italy

Grants and Scholarship

Scholarship Bonaldo Stringher (Bank of Italy), 1987
Scholarship Ente Luigi Einaudi (Rome), 1988

Research Affiliation

CAPP (Centre for Analysis of Public Policies), University of Modena and Reggio Emilia-University of Bologna
Member of the Scientific Committee of the Ermanno Gorrieri Foundation for Social Studies (Modena)

Main Research Interests

Inequality, poverty and tax-benefit policies.

Main Past/Current Research and Consulting Activities

Collaboration to the Quarterly Forecasting Report of the Italian Economy edited by Prometeia

Association, a Foundation of Applied Econometric Research and Forecasting (1993-1999).
Consultant of the Minister of Finance (1995).
Consultant of the Commission of Inquiry on Poverty and on Deprivation - Head of the Government (1994-1996).
Consultant of the Technical Commission on Public Spending - Ministry of Treasury (1997-1999).
Consultant of the Commission of Inquiry on Social Exclusion – Head of the Government, Dept. of Social Affairs (2000-2001).
Participant in international research projects financed by European Commission (EUROMOD - A European Tax-benefit model, 2000-2003; MICRESA - Micro-level analysis of the European Social Agenda: combating poverty and social exclusion through changes in social and fiscal policy, 2003-2006).
Member of the working group for the revision of the methodology to estimate absolute poverty in Italy (National Institute of Statistics, ISTAT) (2004-2009).
Member of the Scientific Committee of the Gramsci Institute - Regione Emilia-Romagna (Bologna) (2010-2022)
Member of the Scientific Commission on absolute poverty (National Institute of Statistics, ISTAT) (2021-2023).

Teaching Activity

Undergraduate (lauree magistrali) 1997–present: Public Policies and Income Redistribution; Inequality, Poverty and Public Policy
Undergraduate (lauree triennali) 2000–2007: Microeconomics
Undergraduate (lauree triennali) 2007–present: Public Economics
Graduate (dottorato di ricerca) 2003–2007: Theory of inequality and poverty measurement
Collegio Superiore (Univ. of Bologna) 2016–2021: Topics in economics of inequality, poverty and public policies

Academic Activity

Papers presented at invited seminars
European Economic Association; University of Milan; Bocconi University; Applied Econometrics Association meetings; Società Italiana di Economia Pubblica - SIEP (various meetings); Centre for Household, Income, Labour, and Demographic Economics - CHILD; International Association for the Research in Income and Wealth – IARIW meetings; Fondazione E. Gorrieri per gli studi sociali, Modena (various meetings); University of Trento; University of Udine; Eurocities – Network of Local Authority Observatories on Active Inclusion (NLAO); Espanet Italia – Cà Foscari, University of Venice (various meetings); University of Bologna, Dept. of Political and Social Sciences; Johns Hopkins University.

Referee Activity

Economia Politica, Economica, Politica Economica/Journal of Economic Policy, Rivista Italiana di Politiche Pubbliche/Italian Journal of Social Policy, Rivista Italiana degli Economisti, Politiche sociali/Social Policies, Rivista Italiana di Economia Demografia e Statistica/The Italian Journal of Economic, Demographic and Statistical Studies.

Institutional academic activity

Degree Program director (coordinatore) of the Master (Laurea magistrale) in Economia e politica economica, School of Economics, Management and Statistics, University of Bologna (2014-2017; 2020-2023).

Degree Program director (coordinatore) of the Bachelor (Laurea) in Economia, mercati e istituzioni, School of Economics, Management and Statistics, University of Bologna (2015-2018).

Member of the Scientific Committee of the Collegio Superiore (University of Bologna) (2018-2022).

Main Publications

(books and articles in peer-reviewed journals or in national/international books)

‘The political drivers of antipoverty policy in Italy: persistence, change and reversal’ (2025) (with Rosa Mulè), *Modern Italy*, pp. 1–14 <https://doi.org/10.1017/mit.2024.50>

‘The political economy of Berlusconi’s tax-benefit policy: rhetoric or reality?’ (2024) (with Rosa Mulè), *Contemporary Italian Politics*, 16:4, pp. 452-466 <https://doi.org/10.1080/23248823.2024.2395168>

‘Le politiche per l’assistenza’ (Public finance in Italy 2022-2023. Social assistance policies) (2023), (with M. Baldini), in M. Baldini, M. D’Antoni, C. Mazzaferro, L. Rizzo and S. Toso (eds.), *La finanza pubblica italiana. Rapporto 2022-2023*, Bologna, Il Mulino, pp. 143-162.

‘The role of the left to the path to a minimum income policy in Italy’ (2023) (with Rosa Mulè), *Journal of Modern Italian Studies*, 28:5, 602-617, DOI: 10.1080/1354571X.2023.2258667

‘Le politiche per l’assistenza’ (Public finance in Italy 2021. Social assistance policies) (2022), (with M. Baldini), in M. Baldini, S. Toso (eds.), *La finanza pubblica italiana. Rapporto 2021*, Bologna, Il Mulino, pp. 115-139.

‘Le politiche per l’assistenza’ (Public finance in Italy 2020. Social assistance policies) (2021), (with M. Baldini), in G. Arachi, M. Baldini, S. Toso (eds.), *La finanza pubblica italiana. Rapporto 2020*, Bologna, Il Mulino, pp. 45-70.

‘La pensione di cittadinanza: un’occasione persa?’ (Citizenship Pension: A Wasted Opportunity?) (2019), (with M. Baldini and C. Mazzaferro), *La Rivista delle Politiche sociali*, n. 3/2019, pp. 63-84.

‘Le politiche per l’assistenza: il reddito di cittadinanza’ (Public finance in Italy 2019. Social assistance policies: the Citizenship Income) (2019), (with M. Baldini, G. Gallo and L. Lusignoli), in G. Arachi, M. Baldini (eds.), *La finanza pubblica italiana. Rapporto 2019*, Bologna, Il Mulino, pp. 81-113.

‘Il reddito di base: fondamenti teorici e problemi applicativi’ (Basic income: theoretical foundations and problems of implementation), in *Rivista del Diritto della Sicurezza Sociale*, anno XVIII, n. 4/2018, pp. 731-738.

‘Il reddito minimo in Italia: una ricostruzione storico-analitica’ (Minimum income in Italy: an historical and analytical overview), in *Nuove (e vecchie) povertà: quale risposta? Reddito d’inclusione, reddito di cittadinanza e oltre*, a cura delle Fondazioni Astrid e Circolo Fratelli Rosselli, Bologna, Il Mulino 2018, pp. 223-237.

‘Le politiche di reddito minimo in Italia’ (Minimum income policies in Italy), in *Quaderni Rassegna Sindacale - Lavori*, anno XIX, n. 3/2018, pp. 131-144.

‘Assistenza e ammortizzatori sociali’ (Public finance in Italy 2018. Social assistance and social shock absorbers) (2018), (with G. Gallo), in G. Arachi, M. Baldini (eds.), *La finanza pubblica italiana. Rapporto 2018*, Bologna, Il Mulino, pp.77-99.

‘Previdenza e assistenza’ (Public finance in Italy 2017. Social insurance and social assistance) (2017), (with M. Baldini), in G. Arachi, M. Baldini (eds.), *La finanza pubblica italiana. Rapporto 2017*, Bologna, Il Mulino, pp.103-130.

‘Il tema della condizionalità: principi e ipotesi in campo’ (Targeting welfare: principles and practical applications) (2017), *Italianieuropei*, vol. 2/17, pp. 115-121.

Reddito di cittadinanza. O reddito minimo? (Basic Income. Or minimum income?) (2016), Bologna, Il Mulino.

‘Assistenza e ammortizzatori sociali’ (Public finance in Italy 2016. Social assistance and social insurance in the labour market) (2016), (with M. Baldini), in G. Arachi, M. Baldini (eds.), *La finanza pubblica italiana. Rapporto 2016*, Bologna, Il Mulino, pp.89-112.

‘Crisi economica, distribuzione del reddito e politiche sociali’ (Public finance in Italy 2015. Economic crisis, distribution of income and social policies) (2015), (with M. Baldini), in G. Arachi, M. Baldini (eds.), *La finanza pubblica italiana. Rapporto 2015*, Bologna, Il Mulino, pp.85-110.

‘Gli interventi a sostegno del reddito e di contrasto della povertà’ (Income maintenance and fight to poverty) (2015), (with S. Ruffini), in Scuola Superiore di Politiche per la Salute, *Evoluzione del welfare regionale nel contesto del federalismo*. Ricerca svolta per la Regione Emilia-Romagna.

‘Selettività ed equità nella spesa di welfare in Italia: il nuovo Isee’ (Selectivity and equity in the Italian welfare expenditure) (2014), *Nuove Tutele*, III (1), pp. 29-35.

‘Austerità fiscale, distribuzione del reddito e politiche sociali negli anni della grande recessione’ (Public finance in Italy 2014. Fiscal austerity, income distribution and social policies in the years of the great recession) (2014), (with M. Baldini), in A. Zanardi (ed.), *La finanza pubblica italiana. Rapporto 2014*, Bologna, Il Mulino.

‘La riforma dell’Isee: una nuova chance per l’universalismo selettivo’ (The reform of targeting criteria in Italy: a new chance for the selective universalism) (2014), *Politiche sociali*, I(1), pp. 121-126.

‘Sostegno del reddito e lotta alla povertà: le politiche pubbliche in tempo di crisi’ (Public finance in Italy 2013. Income maintenance and fight to poverty: the role of public policies during the crisis) (2013), (with M. Baldini), in A. Zanardi (ed.), *La finanza pubblica italiana. Rapporto 2013*, Bologna, Il Mulino.

‘Ammortizzatori sociali e spesa per assistenza: la via impervia delle riforme’ (Public finance in Italy 2012. Labour market and social assistance: the impervious way for reforms) (2012), (with M. Baldini), in A. Zanardi (ed.), *La finanza pubblica italiana. Rapporto 2012*, Bologna, Il Mulino.

‘Ammortizzatori sociali e spesa per assistenza: l’impatto della crisi e le risposte di policy’ (Public finance in Italy 2011. Labour market and social assistance: the impact of the crisis and policies’ responses) (2011), (with M. Baldini), in M.C. Guerra, A. Zanardi (eds.), *La finanza pubblica italiana. Rapporto 2011*, Bologna, Il Mulino.

‘Origini familiari e scelte di istruzione’ (Family background and choices of education) (2010), (with D. Filippis), in M. Baldini, P. Bosi e P. Silvestri (eds.), *Le città incartate. Mutamenti nel modello emiliano alle soglie della crisi*, Bologna, Il Mulino.

‘L’Isee e la spesa per assistenza ai non autosufficienti’ (Targeting criteria and Long term care) (2010), in Gori C. (ed.), *Il sistema di protezione e cura delle persone non autosufficienti. Prospettive, risorse e*

gradualità degli interventi, Ministero del Lavoro, Roma. Disponibile all'indirizzo: <http://www.lavoro.gov.it/Lavoro/Strumenti/StudiStatistiche/>

‘Come migliorare e potenziare l’Indicatore della situazione economica’ (How to improve the targeting criteria in the Italian public assistance expenditure) (2010), (with M. Baldini), in G. Ciccione, M. Franzini and E. Saltari (eds.), *L’Italia possibile. Equità e crescita*, Milano, F. Brioschi Editore.

‘Ammortizzatori sociali e spesa per assistenza: il mancato approdo delle riforme’ (Public finances in Italy 2000-2009. Labour market and social policies) (2010), (with E. Pisano), in M.C. Guerra, A. Zanardi (eds.), *La finanza pubblica italiana. Rapporto 2010*, Bologna, Il Mulino.

Diseguaglianza, povertà e politiche pubbliche (Inequality, poverty and public policies) (2009), (with M. Baldini), Second Edition, Bologna, Il Mulino.

‘The Distribution of Total Wealth in Italy: 1991-2002’ (2009), (with C. Mazzaferro), *Review of Income and Wealth*, vol. 55, n. 3, pp. 779-802.

‘Previdenza e assistenza: misure anticrisi e congelamento delle riforme’ (Public finances in Italy 2009: Social insurance and social policies) (2009), (with C. Mazzaferro), in M.C. Guerra, A. Zanardi (eds.), *La finanza pubblica italiana. Rapporto 2009*, Bologna, Il Mulino.

‘Cinque vie per ridurre la diseguaglianza tra i redditi’ (Five ways to reduce income inequality) (2008), (with M. Baldini), Confindustria Centro Studi, *Scenari Economici*, Giugno 2008, N. 2.

‘Previdenza e assistenza: spinte riformatrici e speranze disattese’ (Public finances in Italy 2008: Social insurance and social policies) (2008), (with C. Mazzaferro), in M.C. Guerra, A. Zanardi (eds.), *La finanza pubblica italiana. Rapporto 2008*, Bologna, Il Mulino.

‘Chi ha beneficiato delle riforme del nostro sistema di tax-benefit? Le ultime due legislature a confronto’ (Who gained from the reforms of the Italian tax-benefit system? A comparison between the last two governments) (2007) (with M. Baldini and M. Morciano), in A. Brandolini, C. Saraceno (eds.), *Povertà e benessere. Una geografia delle diseguaglianze in Italia*, Bologna, Il Mulino.

‘Povertà minorile e politiche pubbliche: una prospettiva europea’ (Child poverty and public policies: a European perspective) (2007) (with D. Mantovani), in A. Brandolini, C. Saraceno (eds.), *Povertà e benessere. Una geografia delle diseguaglianze in Italia*, Bologna, Il Mulino.

‘Family Transfers and Child Poverty in Greece, Italy, Spain and Portugal’, (2007), (with M. Matsaganis, C. O'Donoghue, H. Levy, M. Coromaldi, M. Mercader-Prats, C. Farinha Rodrigues and P. Tsakloglou), in O. Bargain (ed.), *Micro-simulation in Action: Policy Analysis in Europe Using EUROMOD*, Amsterdam, Elsevier.

‘Previdenza e assistenza: primi passi e incertezze sulla strada delle riforme’ (Public finances in Italy 2007: Social insurance and social policies) (2007), (with C. Mazzaferro), in M.C. Guerra, A. Zanardi (eds.), *La finanza pubblica italiana. Rapporto 2007*, Bologna, Il Mulino.

‘L’ISE alla prova dei fatti: uno strumento irrinunciabile, ma da riformare’ (The Economic Condition Indicator in action: a necessary tool which has to be reformed) (2006), *La Rivista delle Politiche sociali*, n. 3/2006, pp. 261-276. Also in L. Guerzoni (ed.), *Le politiche di sostegno alle famiglie con figli. Il contesto e le proposte*, Fondazione E. Gorrieri per gli studi sociali – Il Mulino, Bologna, 2007.

‘Il sistema di welfare: analisi di una legislatura’ (2006) (Public finances in Italy 2006: Social insurance and social policies), (with C. Mazzaferro), in M.C. Guerra, A. Zanardi (eds.), *La finanza pubblica italiana. Rapporto 2006*, Bologna, Il Mulino.

‘Reforming Family Transfers in Southern Europe: Is there a Role for Universal Child Benefits?’ (2006), (with M. Matsaganis, C. O'Donoghue, H. Levy, M. Coromaldi, M. Mercader-Prats, C. Farinha Rodrigues and P. Tsakloglou), *Social Policy and Society*, 5(2), pp. 189-197.

‘Il sistema di welfare: riforme a passo di gambero?’ (Public finances in Italy 2005: Social insurance and social policies) (2005), (with C. Mazzaferro), in M.C. Guerra, A. Zanardi (eds.), *La finanza pubblica italiana. Rapporto 2005*, Bologna, Il Mulino.

‘L’accumulazione della ricchezza e i rapporti tra generazioni’ (Household wealth accumulation and intergenerational relationships) (2004), (with C. Mazzaferro), in M. Baldini, P. Bosi e P. Silvestri (eds.), *La ricchezza dell’equità. Distribuzione del reddito e condizioni di vita in un’area a elevato benessere*, Bologna, Il Mulino.

Diseguaglianza, povertà e politiche pubbliche (Inequality, poverty and public policies) (2004), (with M. Baldini), Bologna, Il Mulino.

‘Il sistema italiano di welfare tra esigenze di riforma e segnali di discontinuità’ (Public finances in Italy 2004: Social insurance and social policies) (2004), (with C. Mazzaferro), in M.C. Guerra, A. Zanardi (eds.), *La finanza pubblica italiana. Rapporto 2004*, Bologna, Il Mulino.

‘Riforma del welfare: una legislatura persa’ (Welfare reform in Italy: a lost chance for the government in power) (2003), (with P. Onofri), *Italianieuropei*, vol. 4/03, pp. 47-55.

‘Il sistema italiano di welfare fra l’Europa e federalismo’ (Public finances in Italy 2003: Social insurance and social policies) (2003), (with C. Mazzaferro), in M.C. Guerra, A. Zanardi (eds.), *La finanza pubblica italiana. Rapporto 2003*, Bologna, Il Mulino.

‘L’impatto distributivo della spesa per assistenza nell’Europa meridionale’ (The distributive impact of social assistance expenditure in Southern Europe) (2002), (with C. O'Donoghue *et al.*), in Atella V. (ed.), *Sesto Rapporto CNEL sulla distribuzione e redistribuzione del reddito in Europa. 2001-2001*, CNEL, Roma.

‘Targeting Welfare in Italy: Old Problems and Perspectives on Reform’ (2002), (with M. Baldini and P. Bosi), *Fiscal Studies*, vol. 23, n. 1, pp. 51-75.

‘La spesa per previdenza e assistenza: riforme in corso e nuovi scenari’ (Public finances in Italy 2001: Social insurance and social policies) (2001), (with C. Mazzaferro), in L. Bernardi, A. Zanardi (eds.), *La finanza pubblica italiana. Rapporto 2001*, Bologna, Il Mulino.

L’efficacia selettiva dell’Ise e suoi effetti sulle diverse fasce di beneficiari’ (The selective effectiveness of the Economic Condition Indicator and its effects on different groups of beneficiaries) (2000), (with M. Baldini), *L’Assistenza Sociale*, n. 2/3 aprile-settembre 2000, pp. 31-53.

‘La spesa per la protezione sociale: interventi settoriali o nuovi modelli?’ (Public finances in Italy 2000: Social insurance and social policies) (2000) (with C. Mazzaferro), in L. Bernardi (ed.), *La finanza pubblica italiana. Rapporto 2000*, Bologna, Il Mulino.

Selettività e assistenza sociale. Vecchi e nuovi criteri di means-testing nella spesa di welfare in Italia (Selectivity and social assistance. Old and new means-testing criteria in the Italian welfare expenditure) (2000), (ed.), Milano, Franco Angeli.

‘Distribuzione personale del reddito e tassazione progressiva’ (Personal distribution of income and progressive taxation) (2000), in P. Bosi (ed.), *Corso di scienza delle finanze*, Bologna, Il Mulino, Second edition.

‘Previdenza e assistenza: le ultime misure e gli scenari futuri’ (Public finances in Italy 1999: Social insurance and social policies) (1999), (with C. Mazzaferro), in L. Bernardi (ed.), *La finanza pubblica italiana. Rapporto 1999*, Bologna, Il Mulino.

‘Politiche assistenziali’ (Social assistance policies) (1998), in *Enciclopedia dell’Economia*, Novara, Istituto Geografico De Agostini.

‘La spesa pubblica per l’assistenza in Italia. L’impatto distributivo e sulla povertà’ (Social assistance in Italy. The redistributive impact) (1998), *Industria e Sindacato*, XL(7), pp. 13-18.

‘Previdenza e assistenza: gli interventi adottati ed i problemi aperti’ (Public finances in Italy 1998: Social insurance and social policies) (1998), (with C. Mazzaferro), in L. Bernardi (ed.), *La finanza pubblica italiana. Rapporto 1998*, Bologna, Il Mulino.

‘Selettività o universalismo? Il dilemma delle politiche assistenziali’ (Selectivity or universalism? The dilemma of social assistance) (1998), *Politica economica*, XIV(1): 65-96.

‘Modelli di microsimulazione dinamici e analisi di lungo periodo delle politiche fiscali’ (Dynamic Microsimulation Models and Long Run Analysis of Fiscal Policy) (1996), in G. Muraro e M. Rey (eds.), *Ineguaglianza e Redistribuzione*, Milano, F. Angeli.

‘Una proposta di riforma dell’Irpef e dell’istituto dell’assegno al nucleo familiare’ (A Proposal of reform of personal income tax and family allowance in Italy) (1996), (with M. Matteuzzi), in A. Fossati e S. Giannini (eds.), *I nuovi sistemi tributari*, Milano, F. Angeli.

‘Recenti riforme dell’imposta personale sul reddito: una prospettiva internazionale’ (Recent Reforms of the Personal Income Tax: an International Perspective) (1995), *Rivista di diritto finanziario e scienza delle finanze*, LIV(3), pp. 507-526.

‘L’Irpef: dinamica, interventi e proposte di riforma’ (Public finances in Italy 1995: Personal income taxation) (1995), in L. Bernardi (ed.), *La finanza pubblica italiana. Rapporto 1995*, Bologna, Il Mulino.

‘Sulle misure della distribuzione e redistribuzione del reddito’ (On the measures of Distribution and Redistribution of Income) (1994), in N. Rossi (ed.), *La transizione equa 1992-1993. Secondo rapporto CNEL sulla distribuzione e redistribuzione del reddito in Italia*, Bologna, Il Mulino.

Curva di Lorenz, Debito Pubblico, Deficit Pubblico, Indice di Gini, Ineguaglianza Economica’ (Lorenz Curve, Public Debt, Public Deficit, Gini Index, Economic Inequality) (1994), in S. Zamagni (ed.), *Politica Economica, Enciclopedia dell’Impresa (vol. II°)*, Torino, UTET.

‘Ordinamenti completi ed incompleti nella misurazione della diseguaglianza’ (Complete and Partial Orderings in the Measurement of Inequality) (1994), *Economia Politica*, IX(1), pp. 103-137.

‘Tassazione progressiva del reddito e correzione del fiscal drag: effetti redistributivi e di benessere sociale’ (Progressive Income Taxation and Fiscal Drag Compensation: Redistributive and Social Welfare Effects) (1993), (with S. Lugaesi), *Politica economica*, IX(1), pp. 105-127.

‘Aumento dei contributi sociali e addizionale Irpef: un’analisi dell’impatto redistributivo’ (Social Security Contributions vs. Personal Income Taxation: an Analysis of the Differential Redistributive Impact) (1993), (with S. Lugaesi), *Economia pubblica*, 24-25(1), pp. 31-35.

‘The Italian School of Public Finance at the turn of the twentieth century and the Ricardian Equivalence Theorem’ (1992), *History of Political Economy*, 24(4), pp. 819-841.

‘Ricardian Equivalence in Retrospect: Modern Views and the Contribution of the Italian Tradition of Public Finance’ (1989), *Rivista di diritto finanziario e scienza delle finanze*, XVIII (1), pp. 3-27.

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