

CURRICULUM VITAE - ANDRE MARIE JOSEPH DECOSTER

Full Professor Faculty of Business and Economics KU Leuven Belgium

February 2024

1. Coordinates

Born in Avelgem (Belgium) 1958; Nationality: Belgian

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2. Studies

Sept. 1977 - June 1982: Master in Economics KU Leuven (Catholic University Leuven).

Oct. 1983 - Sept. 1988: PhD: *Family Size, Welfare, and Public Policy*, Faculty of Economics KU Leuven.

3. Career

October 1, 1994 -: Full-time professor Faculty of Economics and Business KU Leuven. Staff member of the Public Economics research group.

Oct. 15, 2002 – June 30, 2004: Senior Research Fellow WIDER (World Institute for Development Economics Research, Helsinki).

Oct. 1, 1992 – Oct. 1, 1994: Part-time lecturer Faculty of Economics KU Leuven (Campus Kortrijk).

Sept. 15, 1988 – Sept. 15, 1993: Full-time professor EHSAL, Brussels (School of Economics, St. Aloysius).

Oct. 1, 1987 – Sept. 15, 1988: Research assistant Department of Economics of KU Leuven.

Oct. 1, 1983 – Sept. 30, 1987: Research Fellow of N.F.W.O. (Belgian Foundation for Scientific Research).

Oct. 1, 1982 – Sept. 30, 1983: Full-time research assistant at HIVA (KU Leuven).

Nov. 1, 1981 - April 30, 1982: Part-time research assistant HIVA (Hoger Instituut voor de Arbeid – KU Leuven)

4. Research

My research interests belong to “applied welfare analysis”: assessment of the impact of tax reforms, analysing changes in inequality and/or poverty (also at the global level), investigating the sensitivity of the assessment to the concepts used. Since the focus is on distributional issues, most research is based on the empirical analysis of microdata: household budget surveys, household income surveys, and administrative data. We have built and maintained several microsimulation models (indirect taxes, tax-benefit), often combined with behavioural models of labour supply or full demand systems.

5. Selected Publications

Capéau, B., Decoster, A. and Van Houtven, S. (2024) Piecemeal Modeling of the Effects of Joint Direct and Indirect Tax Reforms, *Public Finance Review*, 52(1), 111-149,
<https://doi.org/10.1177/10911421231198738>

Capéau, B., Decoster, A. and De Sadeleer, L. (2023) Interpersonal Comparisons by Means of Money Metric Utilities: Why One Should Use the Same Reference Prices for All, *Journal of Income Distribution*, 32 (3-4), 205-236, <https://jid.journals.yorku.ca/index.php/jid/article/view/40598>

- Decoster, A., Minten, T. and Spinnewijn, J. (2021), The Income Gradient in Mortality during the Covid-19 Crisis: Evidence from Belgium, *The Journal of Economic Inequality*, 19, 551–570, <https://doi.org/10.1007/s10888-021-09505-7>.
- Decoster, A., De Rock, B., De Swert, K., Flannery, D., Loughrey, J., O'Donoghue, C., and Verwerft, D. (2020), Comparative analysis of different techniques to impute expenditures into an income data set, *International Journal of Microsimulation* 2020, 13(3); 70–94.
- Decoster, A., Pirttilä, J., Sutherland, H., and Wright, G. (2019), SOUTHMOD: Modelling Tax-benefit Systems in Developing Countries, *International Journal of Microsimulation*, 12 (1), 1-12.
- Decoster, A., Goedemé, T., Penne, T., Vandelannoote, D., Vanheukelom, T. en Verbist, G., (2018), *25 jaar herverdeling en adequaatheid van minimuminkomens in België*, Hoofdstuk 3 (p. 107-122) in: Coene, J., Raeymaeckers, P., Hubeau, B., Goedemé, T., Remmen, R., en Van Haarlem, A., *Armoede en Sociale Uitsluiting - Jaarboek 2018*, Acco Leuven/Den Haag.
- Decoster, A. en Ooghe, E. (red.) (2017), *Economie, een inleiding*, Universitaire Pers Leuven.
- De Blander, R., Schockaert, I., Decoster, A. and Deboosere, P. (2017), Projected Population, Inequality and Social Expenditures: The Case of Flanders, *International Journal of Microsimulation*, 10(3), 92-133.
- Capéau, B., Decoster, A., Dekkers, G. (2016), Estimating and Simulating with a Random Utility Random Opportunity Model of Job Choice Presentation and Application to Belgium, *International Journal of Microsimulation*, 9 (2), 144-191.
- Decoster, A., Vandelannoote, D., Vanheukelom, T., Verbist, G. (2016), Evaluating the quality of gross incomes in SILC: Compare them with fiscal data and re-calibrate them using EUROMOD, *International Journal of Microsimulation*, 9(3), 5-34.
- Decoster, A., Haan, P. (2015), Empirical welfare analysis with preference heterogeneity, *International Tax and Public Finance*, 22(2), 224-251, doi:10.1007/s10797-014-9304-5.
- Vandelannoote, D., Vanleenhove, P., Decoster, A., Ghysels, J., Verbist, G. (2015), Maternal employment: the impact of triple rationing in childcare, *Review of Economics of the Household*, 13 (3), 685-707
- Decoster, A., Flawinne X. and Vanleenhove, P. (2014), Generational accounting in Belgium: fiscal sustainability at a glance, *Empirica, Journal of European Economics*, 41 (4), 663-686, DOI: 10.1007/s10663-013-9223-1.
- Decoster, A., Haan, P. (2014), Welfare Effects of a Shift of Joint to Individual Taxation in the German Personal Income Tax, *FinanzArchiv / Public Finance Analysis*, 70 (2), 1-26, DOI:10.1628/001522114.
- Bosmans, K., Decancq, K. and Decoster, A. (2014), The Relativity of Decreasing Inequality Between Countries. *Economica*, 81, 276-292. doi: 10.1111/ecca.12059.
- Capéau, B., Decoster, A., Phillips, D., (2014), *Consumption and Indirect Tax Models*, in: O'Donoghue, C., (ed.), *Handbook of Microsimulation Modelling*, p. 223-273, Contributions to Economic Analysis Vol. 293, Emerald.
- Bargain, O., Decoster, A., Dolls, M., Neumann, D., Peichl, A., Siegloch, S., (2013), Welfare, Labor Supply and Heterogeneous Preferences: Evidence for Europe and the US, *Social Choice and Welfare*, 41 (4), 789-817, DOI: 10.1007/s00355-012-0707-x.
- Decoster, A., Gérard, M., and Valenduc, C. (2012), Tax revenue and tax policy, in de Callathäy, E. and Thys-Clément, F., *The return of the deficit. Public Finance in Belgium over 2000-2010, History of Belgian Public Finance Tome VII*, , p. 95-120.
- Decoster, A. en Sas, W. (2012), *Feiten en cijfers over de nieuwe financieringswet*, in: Popelier, P., Sinardet, D., Velaers, J. en Cantillon, B., *België, quo vadis? Waarheen na de zesde staatshervorming?* Intersentia, Antwerpen-Cambridge, 311-342.

- Decoster, A. and Vanleenhove, P. (2012), In-work tax credits in Belgium: an analysis of the Jobkorting using a discrete labour supply model, *Brussels Economic Review- Cahiers Economiques de Bruxelles*, 55(2), 1-30.
- Decoster, A., Loughrey, J., O'Donoghue, C. and Verwerft, D. (2011), Microsimulation of indirect taxes, *International Journal of Microsimulation*, 4(2), 41-56.
- Decoster, A. en Valenduc, C. (2011), *Belastingen en fiscaal beleid in België*, Acco, Leuven.
- Decoster, A., Loughrey, J., O'Donoghue, C. and Verwerft, D. (2010), How regressive are indirect taxes. A microsimulation analysis for five European countries, *Journal of Policy Analysis and Management*, 29(2), 326-350.
- Capéau, B., Decoster, A., De Swerd, K., and Orsini, K. (2009), *Welfare effects of alternative financing of social security. Some calculations for Belgium*, in Harding, A., Williamson, P. and Zaidi, A. (eds.) (2009) *New Frontiers in Microsimulation Analysis*, Ashgate, Ch 17, p. 437-470.
- Decancq Koen, Decoster André and Schokkaert Erik (2009), The Evolution of World Inequality in Well-being, *World Development*, 37(1), 11-25.
- Decoster, A. (ed.) 2009) *On the interaction between subsidiarity and interpersonal solidarity*, by J. H. Drèze, Re-Bel E-book 1, <http://www.rethinkingbelgium.eu/rebel-initiative-files/ebooks/Re-Bel-e-book-1.pdf>. 2009.
- Decoster A., Orsini K. and Van Camp G. (2006), *Stop the grief and back to work! An evaluation of the government's plan to activate widows and widowers*, *Cahiers Economiques de Bruxelles/Brussels Economic Review*, 49(2), 121-145.
- Decoster, A. and Ooghe, E. (2006), A bounded index test for robust heterogeneous welfare comparisons, *Review of Income and Wealth*, 52(3), 361-376.
- Capéau B. and Decoster A. (2005), The rise or fall of world inequality. A spurious controversy?, *World Economic Papers*, Vol. 3, 37-53.
- Capéau, B., Decoster, A., and Vermeulen, F. (2005), Homeownership and the life cycle: an ordered logit approach, *Applied Economics Quarterly*, 51(4), p.345-357.
- Lambert, P. and Decoster, A. (2005), The Gini coefficient reveals more, *Metron – International Journal of Statistics*, 63 (3), 373-400.
- Decoster, A. (2005), How progressive are indirect taxes in Russia, *Economics of Transition*, 13 (4), 705-729.
- Decoster, A. en E. Ooghe (2003), "Weighting with individuals, equivalent individuals or not weighting at all. Does it matter empirically?", in J. Bishop en Y. Amiel (editors), *Research on economic inequality*. Volume 9, 173-190.
- Decoster, A. and Schokkaert, E. (2001), The Choice of Inequality Measure in Empirical Research on Distributive Judgments, *Journal of Economics-Zeitschrift Fur Nationalökonomie* 9, p. 197-222.
- Decoster, A., Standaert, I., Valenduc, C., and Van Camp, G. (2002), What Makes Personal Income Taxes Progressive? The Case of Belgium, *Cahiers Economiques de Bruxelles/Brussels Economic Review* 45 (3), p. 91-112.
- Decoster, A. and Van Camp, G. (2001), Redistributive Effects of the Shift From Personal Income Taxes to Indirect Taxes: Belgium 1988-93, *Fiscal Studies* 22 (1), p. 79-106.
- Decoster A. and Van Camp G. (2000), The Unit of Analysis in Microsimulation Models for Personal Income Taxes: Fiscal Unit or Household?, in: Mitton L., Sutherland H., and Weeks M., *Microsimulation Modelling for Policy Analysis, Challenges and Innovations*, Cambridge, Cambridge University Press, pp. 15-41.
- Decoster, A., Schokkaert, E. and Van Camp, G. (1997), Is redistribution through indirect taxes equitable, *European Economic Review*, 41(3-5), 599-608.

- Decoster, A., Schokkaert, E. and Van Camp, G. (1997), Horizontal Neutrality and Vertical Redistribution with Indirect Taxes, in: S. Zandvakili (ed.), *Research on Economic Inequality*, Volume 7, 219-239.
- Decoster A. en Schokkaert E. (1990) Tax Reform Results with Different Demand Systems, *Journal of Public Economics*, 41,277-296.
- Decoster A. en Schokkaert E. (1989) Equity and Efficiency Aspects of a Reform of Belgian Indirect Taxes, *Recherches Economiques de Louvain*, 55(2),155-176.
- Decoster A. en Vleminckx A. (1983) De financiële situatie van werkzoekenden, *Cahiers Economiques de Bruxelles*, 98, 167-193.

6. PhD's(supervisor)

(ongoing) Van Houtven, Stijn on Distributional aspects of a Carbon Taxes

Maes, Sebastiaan: *Essays in Consumer Demand and Welfare and Social Interactions* (July, 4th, 2022).

Spiritus Kevin: *Optimizing Feasible Tax Systems with Heterogeneous Populations: Solution Methods and Applications to Household Savings* (June, 7th 2017).

Sas Willem: *Efficient Federalism? Taking Taxation to another Level of Government* (October, 3rd 2016).

Vanleenhove Pieter: *Essays on the effects of the tax-benefit structure on labor supply: empirical evidence for Belgium* (Sept, 26 2014).

Orsini Kristian: *Making Work Pay: Insights from Microsimulation and Random Utility Models* (May, 5th 2008).

Vermeulen Frederic: *Modelling household labour supply and consumption in a collective framework*, (november 2003).

7. Teaching

- 2006- present: *Public Finance* second year undergraduate KU Leuven and in Master programme KU Leuven (Master in Beleidseconomie).
- 2001- 2007: *Techniques for policy evaluation* fourth year undergraduate KU Leuven.
- 1998 - present: *Welfare, Inequality and Poverty* Master Program in Economics KU Leuven.
- 1992 - present: *Introductory Course in Economics* first year undergraduate at KU Leuven, and at KU Leuven Campus Kortrijk in Faculty of Economics and Faculty of Law.
- 1999: *Finances Publiques* in graduate program, Programme du Troisième Cycle Interuniversitaire en Economie, Ouagadougou, Burkina Faso.
- 1989: *Intermediate Microeconomics* Masters Program Economics Parahyangan University Bandung (Indonesia)
- 1993 - 2004: *Macroeconomics* in second year undergraduate KU Leuven Campus Kortrijk.
- 1988 - 1993: *Introductory Course in Economics* first year undergraduate E.H.S.A.L
- 1988-1990: *Advanced Mathematical Economics* in Masters Program in Economics KU Leuven.

8. Distinctions

- May 2015: Maatschappijprijs KU Leuven, for research with broad societal impact (project Rekening14).
- June 2015: Taxman Award (prize from jury and prize from the public).
- October 1990: P.W. Seghers price for doctoral dissertation: *Family Size, Welfare, and Public Policy*.