



You are cordially invited to

## **UCLouvain Economics Seminar**

On **Thursday May 02, 2019**, from **12:45 to 14:00**  
**Doyen 22, Place des Doyens, 1**

**Alessandro Sommacal**  
(University of Verona)

Will give a presentation on

### **Flat tax reforms in Italy through the lens of an heterogenous agents OLG model**

**Abstract:** We explore the impact of reforming the personal income tax in Italy, introducing several types of flat tax schemes. To this end, we build an heterogeneous agents overlapping generation (OLG) model. Within a generation, individuals are heterogeneous along several dimensions: gender, marital status, presence of children, educational level and the realization of an idiosyncratic productivity shock. We look at the impact on labor supply, savings and the distribution of income; we also look the welfare impact, identifying the losers and the gainers from each reform.

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