

Matías Giacobasso

Senior Researcher, VATT Institute for Economic Research

FIT Centre of Excellence in Tax Systems Research

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EMPLOYMENT

Senior Researcher, VATT Institute for Economic Research, Finland	September 2023 - present
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AFFILIATIONS

Research Affiliate, Rockwool Foundation Berlin, Germany	November 2025 - present
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Senior Researcher, FIT Centre of Excellence in Tax Systems Research, Finland	September 2023 - present
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Associated Researcher, Sistema Nacional de Investigadores (SNI), ANII, Uruguay	2022 - present
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EDUCATION

Ph.D. in Economics and Management	2017 - 2023
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UCLA Anderson School of Management

Bachelor's Degree in Economics	2007 - 2013
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Universidad de la República, Uruguay

FIELDS OF INTEREST

Public Economics, Labor Economics, Development Economics, and Behavioral Economics.

PUBLICATIONS

Where Do My Tax Dollars Go? Tax Morale Effects of Perceived Government Spending. Giacobasso, M., Nathan, B., Perez-Truglia, R., and Zentner, A.. *American Economic Journal: Applied Economics*, 17(4), 223-259, 2025.

Tax Audits as Scarecrows: Evidence from a Large Field Experiment. Bérgho, M., Ceni, R., Cruces, G., Giacobasso, M., and Perez-Truglia, R.. *American Economic Journal: Economic Policy*, 15(1), 110-153, 2023.

Dissecting Inequality-Averse Preferences. Bérgho, M., Burdín, G., Burone, S., De Rosa, M., Giacobasso, M., and Leites, M.. *Journal of Economic Behavior & Organization*, 200, 782-802, 2022.

Digging into the Channels of Bunching: Evidence from the Uruguayan Income Tax. Bérgho, M., Burdín, G., De Rosa, M., Giacobasso, M., and Leites, M.. *The Economic Journal*, 131(639), 2726-2762, 2021.

Misperceptions about Tax Audits. Bérgho, M., Ceni, R., Cruces, G., Giacobasso, M., and Perez-Truglia, R.. *AEA Papers and Proceedings*, 108, 83-87, 2018.

WORKING PAPERS

Job Loss and the Role of Public Policies for Vulnerable Workers, with Marcelo Bérgho, Mery Ferrando, and Joan Vilá. IDB Working Paper No. IDB-WP-1852, 2026.

Delaying Fertility, Advancing Careers: The Lasting Consequences of Growing Up with a Safety Net.
RFBerlin Discussion Paper No. 139/26, 2026.

Do Credentials Sort by Cost? A Field Experiment on Educational Signaling, with Gedeão Locks.

How do Top Earners Respond to Taxation? Own- and Cross-Tax Base Responses, Efficiency, and Inequality, with Marcelo Bérgolo, Gabriel Burdín, Mauricio De Rosa, Martín Leites, and Horacio Rueda. Resubmitted to the *Journal of the European Economic Association*. Available at SSRN 4007698, 2025.

SELECTED WORK IN PROGRESS

Warnings and Tax Compliance: Evidence from Inheritance Tax Reporting in Brazil, with Gedeão Locks, and Ricardo Perez-Truglia

The Consequences of Mass Suspensions in Cash Transfer Programs: Evidence from the Enforcement of Education Conditionalities in Asignaciones Familiares - Plan de Equidad, with Marcelo Bérgolo, Maria Sauval, and Mariana Zerpa.

Long-Term Dynamics of Income and Health Inequality in Finland, with Tuomas Kosonen, Krista Kuuttiniemi, Miika Päällysaho, Jukka Pirttilä, and Asfand Yar Khan.

Charging Infrastructure and Electric Vehicle Adoption: Experimental Evidence from Randomized Station Placement. with Jarkko Harju, Tuomas Kosonen, Marita Laukkanen, and Kimmo Palanne.

POLICY REPORTS

Matikka, T., Alasalmi, J., Giacobasso, M., Paukkeri, T., & Toikka, M. (2025). “[Report on inheritance taxes and the transition from inheritance tax to capital gains taxation \[Selvitys perintöveroista ja siirtymisestä perintöverosta luovutusvoittoveroon.\]](#)” VATT Muistiot 77. Valtion taloudellinen tutkimuskeskus. [In Finnish]

GRANTS, FELLOWSHIPS, AND AWARDS

Research Council of Finland: Social inequality and labor markets under public vs private provision of services. **Collaborator.** 2025 - 2029

IDB, Understanding the Economic Lives of Vulnerable Middle-Income Households in Latin America: Job Loss and the Role of Public Policies for Vulnerable Workers. **Principal Investigator.** (USD 21,236) 2025

ANII Fondo Clemente Estable: The Consequences of Mass Suspensions in Cash Transfer Programs. **Principal Investigator.** (USD 40,000) 2023 - 2026

Universidad de la República, Uruguay: Attitudes and Preferences for Redistribution: Dynamics of Intergenerational Transmission and the Effect of Public Policy. **Principal Investigator.** (USD 27,000) 2021 - 2023

Center for Global Management, UCLA: Ph.D. Global Research Award. **Principal Investigator.** (USD 5,000) 2022

Center for Global Management, UCLA: Ph.D. Global Research Award. **Principal Investigator.** (USD 5,000) 2020

UCLA Graduate Division: Dissertation Year Fellowship. 2022

UCLA Anderson School of Management: Anderson Fellowship. 2017 - 2022

TEACHING

Lead Instructor

University of Helsinki, Helsinki Graduate School of Economics

- [Public Economics 2: Expenditure Policies](#), Master's, Research Master's, and Ph.D. level, Spring 2026.

Teaching Assistant

University of California, Los Angeles - Anderson School of Management

- Business and Economics in Emerging Markets, MBA/FEMBA, Spring 2022.
- Managerial Economics, FEMBA, Winter 2022.
- Managerial Economics, MBA, Winter 2019 and Fall 2021.
- Economic Analysis for Managers, Executive MBA, Winter 2019 - Winter 2021.

Teaching Assistant

2016 - 2017

Universidad de la República

- Labor Economics, undergraduate level.
- Poverty and Inequality, undergraduate level.

Invited Lectures

- Invited lecturer, Development Economics, Aalto University, Master's level, 2024–2026. Lead instructor: Ritva Reinikka.

Curriculum Development and Teaching Materials

African-Finnish Partnership on Taxation Capacity in Africa

- Contributor to public economics curriculum materials tailored to African universities: developed lecture slides, exercises, teaching materials, and recorded video content, 2025 - 2026.

PROFESSIONAL SERVICE

Refereeing: *American Economic Review: Insights*; *American Economic Review*; *Journal of Political Economy: Microeconomics*; *American Economic Journal: Economic Policy*; *The Economic Journal*; *Journal of Public Economics*; *Labour Economics*; *International Tax and Public Finance*; *Public Finance Review*; *Economic Inquiry*; *Journal of Economic Inequality*; *Journal of Economic Behavior and Organization*; *Journal of Behavioral and Experimental Economics*; *Journal of Politics*; *Estudios Económicos*.

Grant Reviewing: *S4Policy Program*, BELSPO (Belgian Science Policy Office) (2025).

Conference and Seminar Organization: *Nordic Conference in Development Economics (NCDE) 2027* (Co-Organizer); *VATT Regular Seminar Series* (Co-Organizer, 2026 - present); *Nordic Conference in Behavioral and Experimental Economics (NCBEE) 2026* (Co-Organizer); *Economic Science Association (ESA) 2024* (Co-Organizer).

Other Service: Conference Refereeing — *European Association of Young Economists (EAYE)* (Reviewer, 2025 - 2026; Scientific Committee, 2026); *Nordic Conference in Behavioral and Experimental Economics (NCBEE) 2026* (Reviewer); *Northeastern Universities Development Consortium (NEUDC)* (Reviewer, 2026); *Economic Science Association (ESA) 2024* (Reviewer).

PRESENTATIONS, INCLUDING SCHEDULED

2026. 2nd Workshop on Intergenerational Transmission of Inequalities, SOFI, Stockholm; International Institute of Public Finance, Lisbon; CESifo Summer Institute: The Economics of Gender and the Family,

Venice; First Economic Opportunity European Conference, Sciences Po, Paris; European Society for Population Economics, Helsinki; European Association of Young Economists, Bilbao.

2025. Lofoten International Symposium on Inequality and Taxation, Svolvær; European Society for Population Economics, Naples; Workshop on the Economics of Taxation, Barcelona.

2024. European Association of Labor Economists, Bergen; European Economic Association, Rotterdam; International Institute of Public Finance, Prague; NBER Trans-Atlantic Public Economics Seminar; ZEW Public Finance Annual Conference, Mannheim; European Association of Young Economists Annual Meeting, PSE; IECON, FCEA, Uruguay; University of Tampere, FIT Seminar, Finland; Helsinki GSE Labor and Public Economics Seminar; VATT Seminar; KT-päivät, Finnish Economic Association.

2023. Society of Labor Economists; 20th Midwest International Economic Development Conference; PacDev; Economics Department, University of Delaware; California Policy Lab; Rockwool Foundation Berlin; VATT Institute for Economic Research; Agricultural and Applied Economics, University of Wisconsin; Facultad de Economía y Negocios, Universidad de Chile; Departamento de Economía, Pontificia Universidad Católica; Centro de Economía Aplicada, Universidad de Chile.

2022. NBER Public Economics Program Meeting; 7th Zurich Conference on Public Finance in Developing Countries; NTA 115th Annual Conference; International Institute of Public Finance Annual Congress; XV RIDGE Forum, Workshop on Public Economics.

2019. International Institute of Public Finance Annual Congress, Glasgow, Scotland.

2018. International Institute of Public Finance Annual Congress, Tampere, Finland; The Impact of Public Policies on Labor Markets and Income Distribution.

2015. Latin American and Caribbean Economic Association Labor Network Conference, Santiago de Chile; Are Labor Markets in Latin America Prepared for the New Challenges?

OTHER RELEVANT EMPLOYMENT

Research Assistant for [Prof. Natalie Bau](#), UCLA, 2020 - 2022; Research Assistant for [Prof. Nico Voigtländer](#), UCLA, 2021; Research Fellow, [California Policy Lab](#), Fall 2019; Research Assistant for [Prof. Melanie Wasserman](#), UCLA, Spring/Summer 2019 and Summer 2020; Research Assistant, [Instituto de Economía](#), Department of Economics, Universidad de la República, 2014 - 2017.

PROFESSIONAL EXPERIENCE

Technical Assistant	September 2013 - November 2015
Office of Planning and Budget, Presidency of the Republic, Uruguay. Development of microsimulation models for public policy design.	

Internship	March 2009 - June 2009
Dirección General Impositiva , Uruguay's national tax agency.	

PRE-PHD PUBLICATIONS IN SPANISH

Pre and Post Taxes and Transfers: A Fiscal Equity Exercise for Uruguay, with Maier, S., Méndez, N., Piñeyro, L., Rijo, L., Vera, S., and Vila, J. Serie Macroeconomía del Desarrollo No. 175, CEPAL.

Income Cash Transfers and Labor Market: How Does Asignaciones Familiares - Plan de Equidad Affect Labor Informality?, with Failache, E. and Ramírez, L. DIE 01/16, IECON.

LANGUAGES

Spanish: native.

English: fluent.