

# Willem Sas

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**Current positions:** Lecturer (Assistant Professor), University of Stirling  
Research Fellow, KU Leuven

**Research fields:** Fiscal Federalism · Political Economy · Public Economics

## Education

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- 2011-2016 **Ph.D. in Economics**, Department of Economics, KU Leuven (graduation October 3)  
Thesis title: *'Efficient federalism: Taking taxation to another level of government.'*  
Advisors: *André Decoster & Stef Proost*  
Committee: *Susana Peralta, Albert Solé-Ollé & Joep Konings*
- 2009-2011 **M.Phil. in Economics**, KU Leuven
- 2007-2008 **Partial B.A. in Philosophy**, Université Toulouse-Jean Jaurès
- 2005-2007 **M.Sc. in Business Engineering**, KU Leuven

## Research Output

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### Articles in internationally reviewed journals

Sas, W. (2017). *'Can fiscal equalisation mitigate tax competition? Ad valorem and residence-based taxation in a federation.'* International Tax and Public Finance, 24 (5): 817–853.

Dedeurwaerdere, T., Melindi-Ghidi, P. and Sas, W. (2017). *'Voluntary provision of public knowledge goods: group-based social preferences and coalition formation.'* Economics of Innovation and New Technology, forthcoming.

### Articles in academic books

Decoster, A. and Sas, W. (2012). *'Feiten en cijfers over de nieuwe financieringswet'* (Facts and figures on Belgium's new financing law). In Popelier P., Sinardet D., Velaers J., Cantillon B. (Eds.), *'België, quo vadis?'*, Chapt. 10, Intersentia, 311-340.

### Articles in peer-reviewed journals in Belgium

Decoster, A. and Sas, W. (2015). *'Het nut van dotaties in gelaagde staatsvormen: een vergelijking van vereveningsmechanismen.'* (The aim of federal grants: a cross-country analysis of equalisation mechanisms). Belgisch Tijdschrift voor Sociale Zekerheid, 57 (3), 561-595.

### Working papers

Sas, W. (2016). *'Accountability and subnational tax autonomy: when do politicians lose fiscal interest?'* Discussion paper series, DPS16.03, Leuven: KU Leuven, Department of Economics.

Melindi-Ghidi, P. and Sas, W. (2015). *'Invest as you go: how public health investment keeps pension systems healthy.'* AMSE WP 2015-25, Marseille (France): Aix-Marseille School of Economics.

### Work in progress

Piolatto, A., Sas, W. (2017). *'Who sent you? Strategic voting, transfers, and bailouts in a federation.'*

Sas, W. (2017). *'When to play the populist card? Accountability, tax autonomy, and regionalism.'*

## Research Experience

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- 2017-... **Lecturer**, Economics Division, Stirling University.
- 2016-2017 **Postdoctoral researcher**, Department of Economics, KU Leuven.
- 2010-2016 **Research assistant**, Department of Economics, KU Leuven.  
Research on federalism, state reform, and regional finance with prof. André Decoster.

- 2009-2010      **Research assistant**, Center for Economics and Ethics, KU Leuven.  
Research on Corporate Social Responsibility (CSR) in SME's with prof. Luc Van Liedekerke.
- 2008-2009      **Researcher** for the 'Co-creative entrepreneurship' project.  
Financed by Cocom group and directed by prof. Luk Bouckaert, KU Leuven.

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## Conferences

- 2017              AEA (Chicago); IIPF (Tokyo)
- 2016              SAEe (Bilbao); IIPF (Lake Tahoe); LAGV (Aix-en-Provence); ZEW (Mannheim)
- 2015              IIPF (Dublin); ERSA (Lisbon); IWH (Halle); Walter Eucken Institute (Freiburg)
- 2014              IIPF (Lugano); APET (Seattle)
- 2013              LAGV (Aix-en-Provence); AFSE (Aix-en-Provence); APET (Lisbon); IIPF (Taormina); ERSA (Palermo); IWH (Halle)

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## Invited Seminars

- 2016              Max Planck Institute for Tax Law and Public Finance (Munich); Walter Eucken Institute (Freiburg)

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## International Research Visits

- 2016/2017      **Institut d'Economia de Barcelona (IEB)**, University of Barcelona, Spain.  
Research with Amedeo Piolatto (July).
- 2015              **Nova School of Business and Economics**, Universidade Nova de Lisboa, Portugal.  
Host: Susana Peralta (September).
- 2015              **Institut d'Economia de Barcelona (IEB)**, University of Barcelona, Spain.  
Host: Albert Solé-Ollé & Amedeo Piolatto (March-June).

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## Teaching Experience

- 2017-...        Module coordinator for the undergraduate program of Economics, Stirling University: Economic Policy.
- 2013-2017      Teaching assistant for the undergraduate program of Economics, KU Leuven: Public Economics and Macroeconomics.
- 2015              Teaching fellow for the master program of Public Policy & Economics, KU Leuven: Public Finance.
- 2012-2017      Dissertation tutor for the undergraduate & graduate programs in Economics, KU Leuven.

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## International Summer/Winter Schools

- 2017              **EPICENTER Spring Course**, University of Maastricht, Netherlands:  
Lectures on advanced and epistemic game theory, by Andrès Perea (June).
- 2016              **CEMMAP Micro-simulation winter course**, UCL/IFS, UK:  
Lectures and practical sessions on micro-simulation techniques and behavioural response, by Alan Duncan (January).
- 2016              **EUROMOD winter school**, University of Antwerp, Belgium:  
Lectures and practical sessions on micro-simulation using the tax-benefit model EUROMOD (January).
- 2012              **ERSA Summer School**, Umea University, Sweden:  
Lectures on advanced theoretical methods in fiscal federalism, advanced panel data analysis, and advanced spatial econometric techniques (July).

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## Awards and Research Grants

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2016	Research grant, 'fiscal transfers in Belgium', awarded by the Flemish government.
2015	'Maatschappijprijs Humane wetenschappen' (KU Leuven 'society award' for ex-ante evaluation of election programs in run-up to Belgian elections of 2014: 'Rekening14').
2012	Steunpunt Fiscaliteit en Begroting, research funding, Flemish government.
2011	Belgian Science Policy (BELSPO), research funding, BELDEBT project.

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## Other Activities

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Refereeing	Journal of Public Economic Theory (JPET), International Tax and Public Finance (ITAX).
Service	Invited as expert for the IMF mission to Belgium (2013, 2015) & the TAIEX Workshop on EU fiscal acquis and governance (2016).
MOOC	Co-development of the 'Principles of Economics for Scientists' Massive Open Online Course (MOOC), Faculty of Science, KU Leuven.

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## Skills

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Languages	Dutch (native), English (fluent), French (fluent), German, Portuguese.
Software	Stata, LaTeX, Mathematica, EViews, EUROMOD.

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## Other Publications

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### Articles in other academic journals

- Decoster, A. and Sas, W. (2015). 'De economische theorie van het federalisme: was de 6de staats hervorming een schot in de roos?' (*Fiscal federalism: The Belgian 6th Institutional Reform as a bull's-eye?*). Tijdschrift voor Bank- en Financieuzen 2015 (2), 151-157.
- Decoster, A. and Sas, W. (2014). 'De 6de staats hervorming goedgekeurd. Is er nog een 7de staats hervorming nodig?' (*The sixth Belgian state reform: do we need a seventh?*). Samenleving en Politiek, 21(2), 30-41.
- Decoster, A. and Sas, W. (2012). 'De nieuwe financieringswet: anders en beter?' (*The new Belgian financing law: different and better?*). Samenleving en Politiek, 19(1), 12-22.
- Sas, W., and Liedekerke, L. V. (2009). 'Driving forces behind CSR in a SME context: Internally driven CSR.' European Business Ethics Network, Athens.

### Policy papers

- Decoster, A. and Sas, W. (2017). 'Interregionale financiële stromen in België van 2000 tot 2020.' (*Interregional fiscal flows in Belgium from 2000 until 2020*). Department of Economics, KU Leuven.
- Decoster, A., De Swert, K., Sas, W., Spiritus, K., van der Wielen, W., Vanheukelom, T., Vanleenhove, P. (2014). 'Rekening 14 - Een vergelijking tussen de partijprogramma's.' Eindrapport, CES, VRT, De Tijd, De Standaard.
- Decoster, A. and Sas, W. (2013). 'De herziening van de financieringswet: over het hoe, het waarom en het resultaat.' Leuvense Economische Standpunten, LES 2013/139, Leuven (Belgium): KU Leuven CES.
- Decoster, A. and Sas, W. (2013). 'De nieuwe bijzondere financieringswet van de 6de staats hervorming: werden de beloften ingelost?' FLEMOSI discussion paper 28, Leuven (Belgium): Flemsi project CES.
- Decoster, A. and Sas, W. (2012). 'De nieuwe financieringswet: anders, maar ook beter?' Leuvense Economische Standpunten, LES 2012/137, Leuven (Belgium): KU Leuven CES.
- Decoster, A. and Sas, W. (2011). 'De bijzondere financieringswet voor dummies.' FLEMOSI discussion paper 4, Leuven (Belgium): Flemsi project CES.
- Van Liedekerke, L. and Sas, W. (2008). 'MVO en KMO, de rol van pioniers.' In 'Pioniers in Maatschappelijk Verantwoord Ondernemen', UNIZO, 9-35.

### In the press (Op-Eds/interviews/blogs)

- Sas, W. (2018). 'Independence and dependence: Two sides of the same coin.' Centre on Constitutional Change.
- Sas, W. (2017). 'Onafhankelijkheid maakt niet onafhankelijk.' De Tijd, 12/10, 11-11.

- Decoster, A. and Sas, W. (2017). 'De droom van Bourgeois is bedrog.' *De Standaard*, 11/7, 35-35.
- Sas, W. (2015). 'Waarom verhoogt de Federal Reserve haar interestvoet?' Television interview for 'De Afspraak', Canvas (VRT), 16/12.
- Sas, W. (2015). 'Bust and boom: geven we studenten de juiste vakken economie?' Television interview for 'De Afspraak', Canvas (VRT), 26/9.
- Sas, W. and Spiritus, K. (2015). 'De Europese Centrale Bank kan de economie aanzwengelen met een beperkt monetair basisinkomen.' *De Tijd*, 9/4, 10-10.
- Decoster, A., Sas, W. (2015). 'Geen lusten zonder lasten.' *De Standaard*, 3/4, 42-42.
- Sas, W. (2014). 'Het Verenigd Koninkrijk 2.0.' *De Tijd*, 22/9, 56-56.
- Sas, W. (2014). 'De Zweedse coalitie kan een stap zijn naar een volwassen federalisme.' *De Tijd*, 23/7, 10-10.
- Sas, W. (2014). 'Met de overgeheveldde bevoegdheden kan Vlaanderen nu echt in actie komen.' *De Tijd*, 8/7, 9-9.
- Sas, W. (2014). 'Een federale kieskring is cruciaal voor België.' *Apache*, 3/7, e-pub.
- Sas, W. (2014). 'Waarom we confederalisme beter links laten liggen.' *Apache*, 23/5, e-pub.
- Sas, W. (2014). 'Paul De Grauwe had toch gelijk.' *De Morgen*, 16/1, 30-30.
- Sas, W. (2013). 'Confederaal is verre van ideaal.' *De Standaard*, 5/11, 26-26.
- Decoster, A., Sas, W. (2012). 'Lijk uit de kast? Waar?' *De Standaard*, 19/1, 25-25.
- Decoster, A., Sas, W. (2012). 'Geen lijk uit de kast met de nieuwe financieringswet.' *De Redactie*, 19/1, e-pub.
- Decoster, A., Sas, W. (2011). 'Waarom het akkoord over de financieringswet een goed akkoord is.' *De Morgen*, 26/9, 27-27.

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## References

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