

# Willem Sas

Economics Division – Stirling University  
Stirling, FK9 4LA, United Kingdom  
+44 (0)1786 466 412

April 2018

[willem.sas@stir.ac.uk](mailto:willem.sas@stir.ac.uk)  
[willemsas.com](http://willemsas.com)

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

**Research fields:** Public Economics · Political Economy · Behavioural Economics

## Education

- 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

### 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.

### Work in progress

*'Who sent you? Strategic voting, transfers, and bailouts in a federation.'* (with Amedeo Piolatto)

*'No taxation without decentralisation? Tax autonomy, accountability and multi-level governance.'*

*'A new fiscal framework for multi-layered countries.'* (with David Bell)

*'Invest as you go: how public health investment keeps pension systems healthy.'* (with Paolo Melindi-Ghidi)

## Research Experience

- 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.

## Conferences & Seminars

---

2017	AEA (Chicago); IIPF (Tokyo)
2016	SAEe (Bilbao); IIPF (Lake Tahoe); LAGV (Aix-en-Provence); ZEW (Mannheim); Max Planck Institute for Tax Law and Public Finance (Munich, invited); Walter Eucken Institute (Freiburg, invited)
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)

## International Research Visits

---

2018	Department of Economics; University of California, Irvine (UCI). Host: Jan Brueckner (April-June).
2016/2017	Institut d'Economia de Barcelona (IEB); University of Barcelona. Host: Amedeo Piolatto (July).
2016	ZEW; University of Mannheim. Host: Andreas Peichl (April).
2015	Nova School of Business and Economics; Universidade Nova de Lisboa. Host: Susana Peralta (September).
2015	Institut d'Economia de Barcelona (IEB); University of Barcelona. Host: Albert Solé-Ollé & Amedeo Piolatto (March-June).

## 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.

## Awards and Research Grants

---

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.

## Other Activities

---

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.

## Skills

---

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

## Other Publications

---

### Articles in other academic journals

Decoster, A. and Sas, W. (2015). *'De economische theorie van het federalisme: was de 6de staatshervorming een schot in de roos?'* (Fiscal federalism: The Belgian 6th Institutional Reform as a bull's-eye?). *Tijdschrift voor Bank- en Financiewezen* 2015 (2), 151-157.

Decoster, A. and Sas, W. (2014). *'De 6de staatshervorming goedgekeurd. Is er nog een 7de staatshervorming 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 staatshervorming: 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.

## References

---

Prof. André Decoster  
Department of Economics, KU Leuven  
Naamsestraat 69  
3000 Leuven - Belgium  
[andre.decoster@kuleuven.be](mailto:andre.decoster@kuleuven.be)  
[www.andredecoster.be](http://www.andredecoster.be)

Prof. Stef Proost  
Department of Economics, KU Leuven  
Naamsestraat 69  
3000 Leuven - Belgium  
[stef.proost@kuleuven.be](mailto:stef.proost@kuleuven.be)  
[feb.kuleuven.be/Stef.Proost](http://feb.kuleuven.be/Stef.Proost)

Prof. Susana Peralta  
Nova school of Business and Economics  
Campus de Campolide  
1099-032 Lisbon - Portugal  
[peralta@novasbe.pt](mailto:peralta@novasbe.pt)  
[docentes.fe.unl.pt/~peralta/Susana\\_Peralta](http://docentes.fe.unl.pt/~peralta/Susana_Peralta)

Prof. David Bell  
Economics Division, Stirling Management School  
University of Stirling, FK9 4LA  
United Kingdom  
[d.n.f.bell@stir.ac.uk](mailto:d.n.f.bell@stir.ac.uk)  
<https://www.stir.ac.uk/people/11421>