



Newsletter

NUMBER 08- YEAR VI

Contents

[Page 1]

Presentation

[Page 2]

INTRA-HOUSEHOLD
ALLOCATION OF
RESOURCES: INFERENCES
FROM NON-RESIDENT
FATHERS' CHILD SUPPORT
PAYMENTS

John Ermisch
Chiara Pronzato

[Page 3]

THE VANISHING BEQUEST
TAX

Graziella Bertocchi

[Page 4]

CAN ANYONE BE "THE
ONE": FIELD EVIDENCE ON
DATING BEHAVIOR

Marco Francesconi
Michèle Belot

[Page 5]

- Working Papers 2007
- Recent Books

[Page 6]

- Members
- Fellows
- Seminars & Conferences

PRESENTATION

ChILD continues to move forward on its various research activities. A project entitled "The Scientific Evaluation of Income Support Programs" has been financed by the Ministry of the University including several ChILD members. In Moncalieri, at the Collegio Carlo Alberto, financial support was awarded for two new projects: "Children Outcomes: Models and Indicators" coordinated by Daniela Del Boca, and "Social Norms and Marriage Markets" coordinated by Maristella Botticini. In Torino, Steinar Strom and Maria Laura Di Tommaso have continued to work on the project on prostitution supported by the Ministry of the University, while Alessandra Venturini is working on wage and employment assimilation of immigrants, and Alessandro Corsi on on- and off-farm labour choice of farm households.

In Modena, Graziella Bertocchi has initiated a research project on the "Enfranchisement of Women and the Welfare State", while Tindara Addabbo and Donata Favaro have continued to work on a project on "Wage Differentials by Gender".

In Firenze, Alessandro Cigno completed a project, financed by the Munich Society for the Promotion of Economic Research, on "Children and Pensions". A book by the same title has just been published by MIT Press.

In Bari, an international workshop on "Migration and Economic Integration" was held in Bari in June, 2007, organized by Maria Concetta Chiuri, Giuseppe De Arcangelis and Alessandra Venturini. The workshop concluded project (PRIN) entitled "The economic effect of international mobility of production factors" funded by the Italian Ministry of the University. A project entitled "First Survey on poverty and social exclusion in Puglia" coordinated by Vito Peragine was

financed by the Puglia Region. In Bologna, four new members joined ChILD: Matteo Lippi Bruni, Cristina Ugolini, Margherita Fort and Renata Bottazzi. Matteo Lippi Bruni and Cristina Ugolini obtained a Research Grant awarded by the Ministry of Health. Renata Bottazzi participated in the project "Intra-household Education Choices in Colombia: a Structural Framework", coordinated by Orazio Attanasio at the Institute for Fiscal Studies, London. Chiara Monfardini has recently been involved in a research project on children's time-use with A. Cardoso (IZA, Bonn) and E. Fontainha (Iseg, Lisbon).

At the University of Tor Vergata, Franco Peracchi and Daniela Vuri have been working two projects "Analysis of the Effectiveness of Tax Credit for New Hires", financed by the Ministry of Economics and "Wage Differentials and Job Injury Risks", financed by the Ministry for the University. Franco Peracchi became a member of the Marie Curie Research Training Network "Transnationality of Migrants". He

also organized the 7th Villa La Pietra- Mondragone Workshop in Economic Theory and Econometrics.

In Verona, in January 2007, Eugenio Peluso and Federico Perali organized the second Winter School on "Inequality and Collective Welfare Theory (IT2): Risk, inequality and social welfare." In November 2007, the Verona Department of Economics received the award of "Amico dell'infanzia" (Friend of childhood) from the President of the Italian Committee for Unicef. The projects "Intra-household inequality and the impact of growth on welfare" and "The Role of the Demographic Framework in Explaining the Differences of Italian Macro-Regions," have been approved by the Italian Ministry for University. Finally, in March 2007 the studies on Household and Labour Economics received an important acknowledgment: ChILD Director Daniela Del Boca was awarded Order of Merit of the Italian Republic for "her research on balancing work, the family and motherhood".

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Palazzo del Quirinale, 08 March 2007

The President Giorgio Napolitano delivers the "Onorificenza di Commendatore dell'Ordine Al Merito della Repubblica" to Prof Daniela Del Boca

INTRA-HOUSEHOLD ALLOCATION OF RESOURCES: INFERENCES FROM NON-RESIDENT FATHERS' CHILD SUPPORT PAYMENTS

John Ermisch and Chiara Pronzato (ISER, University of Essex)

Traditional consumer theory has little to say about the behaviour of members of a household if there is more than one adult in the household. It is usually assumed that the household can be treated "as if" it were a single agent, allowing an application of the tools of consumer theory at the household level. While conceptually weak because preferences attach to individuals, not households, whether or not it is an acceptable simplification for analytical and policy purposes is an empirical question. One important implication of this approach is that the source of household income should not affect the way in which a household's resources are allocated—the so called "income pooling" property. We test this property and make inferences about how the intra-household income distribution affects the distribution of welfare between partners in a new way. Previous tests of income pooling and inferences about the distribution of welfare in the household have typically focussed on private goods that are *assignable*, in the sense that we can observe *individual* consumption of the good. The basic idea is the following. We would like to find a good that is only valued and consumed by one of the partners. If the consumption of that good changes when the distribution of income between the two partners changes, holding joint income constant, then we could infer that one person's welfare went up and the other's went down, because of the budget constraint. For instance, suppose only the woman drinks wine; if wine consumption in the household increases when her proportion of household income is larger, then we can infer that her welfare increases with the share of income that she brings to the household, perhaps because it influences her relative bargaining power in household decisions.

In the present study, we use information about child support payments for dependent children from an earlier partnership by fathers who have new partners. The father's new partner's preferences are likely to put a much lower weight (if any) on expenditures on the man's children from his previous union. In the technical terminology of Browning et al. (1994), child support transfers approximate an *exclusive* good for the father in his new partnership. As a consequence, changes in such transfers are indicative of changes in the intra-household distribution of welfare, and the distribution of household income between the father and his partner would affect child support transfers if their relative incomes affect bargaining power in household decisions. This approach to examining intra-household allocation follows a suggestion by Pollak (1985; p.603) that does not appear to have been followed up.

The study has two aims. First, it identifies the impact of the intra-household income distribution on the distribution of welfare in the household in a new way, thereby adding to the substantial body of evidence against income pooling and the treatment of the household as a single agent. Second, it is suggestive about how decisions are made about child support from non-resident fathers. Such fathers are of increasing importance in many countries because of high rates of partnership dissolution. For instance, in Great Britain, 65% of children born into a cohabiting union and 30% of children born within a marriage will experience a dissolution of their parents' union before they are 16 (Ermisch and Francesconi 2000). Moreover, in Britain, such payments are in large part voluntary. In a recent national survey (Blackwell and Dawe 2003), 56% of child support arrangements were informally set between the parents. While 30% were made through the Child Support Agency and 13% through a lawyer or a court, enforcement of these arrangements was poor, making child support transfers voluntary for most fathers. Non-resident fathers may choose to pay the children's mother financial support because the father's welfare is increasing in expenditure on his children and he only can influence it by making transfers to the custodial mother (Weiss and Willis 1985). On the other side, the existence of groups representing "second wives" and their lobbying efforts suggest that many new partners resent payments to first wives. For instance, the British Second Wives Club, founded in 2005, proposes that "financial maintenance be paid only as a temporary measure until the ex-wife can find a job and get back on her feet..." (Duguid 2006; for activities of US second wives' organisations see Auther 1996).

A difficulty in studying how child support payments vary with the income and other characteristics of the father and his new partner in most nationally representative

surveys is that we do not know which men have dependent children living elsewhere. In terms of direct information, the British Household Panel Survey is no different. But the BHPS collected marital, cohabiting union and childbearing histories, and from the annual waves of the panel there is information on birth and marriage dates and cohabiting union status at each annual wave. From these data we identify men who reported the birth of a child within a previous partnership, now dissolved. From annual observations of these men after the couple separated we construct a sample of years in which they have a dependent child (aged under 16) not living with them and have a new partner. Multiple annual observations on most re-partnered fathers in our sample allow us to use within-father variation in partners' incomes to identify their impact on child support payments. In other words, we can allow for unobserved persistent influences on child support payments, including the father's ex-partner's preferences, his preferences and durable public household goods, to be correlated with household income, father's income share and other included variables. Using a fixed effect regression, we find that each 10 percentage point increase in the partner's share reduces the percentage of income devoted to child support by about 0.40. Our estimates indicate that a higher share of father's income in household income (a lower share of partner's income) increases the probability that he pays some child support and the amount of child support relative to household income. These results appear to be robust to the different ways of estimating it, and to a number of variables we control for (some specifications are shown in the table). This strongly suggests that the intra-couple income distribution affects the father's control over household resources and his welfare.

	Logit Fixed effects	Linear Fixed effects, payment>0	Linear Fixed effects
Partner's income share,%	-0.032 (0.009)	-0.037 (0.014)	-0.037 (0.008)
Other adults' income share, %	0.026 (0.019)	0.003 (0.030)	0.009 (0.017)
Log household income	0.72 (0.40)	-5.49 (0.59)	-1.62 (0.33)
Number common dep. children	0.264 (0.293)	-0.826 (0.452)	0.252 (0.300)
Number of her dependent children	0.223 (0.449)	0.163 (0.508)	0.082 (0.331)
Cohabiting with new partner (cf. married)	0.86 (0.46)	1.93 (0.56)	1.43 (0.42)
Years since separation	-0.116 (0.064)	-0.106 (0.091)	-0.111 (0.061)
N fathers	69	148	251
N father-years	406	508	1034

Fixed Effect Logit Estimates of Impacts on the log Odds of Child Support Payment;
Fixed Effect Linear Estimates of Impacts on the Percentage of Household Income Paid,
Conditional on Non-zero Payment,;
Fixed Effect Linear Estimates of Impacts on the Percentage of Household Income Paid;
BHPS 1991-2005.

THE VANISHING BEQUEST TAX

Graziella Bertocchi (Università di Modena e Reggio Emilia)

Bequest tax revenues have been constantly declining in all OECD countries for at least seventy years. Recent policy debate and legislative proposals, in countries such as the US, the UK, France, and Italy, are signaling a further acceleration of the decline of this tax. This fact is at first glance puzzling, since the bequest tax is a highly progressive, perhaps the most progressive, fiscal policy tool, and this comes at a time when data about inequality confirm not only that wealth concentration is much higher than income concentration, but also that intergenerational transmission is a crucial explanation of the persistence of inequality.

So what can explain the long-term decline of the bequest tax? An answer can come from historical evidence, recently assembled on the basis of inheritance tax returns (and collected by Atkinson and Piketty), showing that top wealth shares have decreased dramatically during the twentieth century.

I combine the evidence on wealth equalization with that on bequest tax reduction within a simple politico-economic model where a tax is imposed on bequests in order to finance redistributive transfers. Under majority voting, the tax rate is selected by the median voter and increases with the difference between his wealth and average wealth, since it is this difference that determines the size of his net transfer. I embed this mechanism in a dynamic framework tracking economic development, where labor income plays an equalizing role and induces a decline in wealth concentration. What I obtain is a sequence of declining tax rates that matches the evidence. To be noticed is that even if in practice in most countries only the very wealthy pay the bequest tax, in my model and in the real world alike the median voter still has a stake in determining its level, since he can gain from the redistribution scheme the tax finances.

Figure 1 shows the evolution of bequest tax revenues over total tax revenues for Italy, the UK, and the US over the century starting in 1860. In the UK, the share of bequest tax revenues over total taxes reaches a high point of over 18% in 1910, drops sharply as a consequence of World War I and, following a temporary recovery, continuously decreases after 1930. The US are late-comers in the application of the bequest tax and they never collect more than 5% out of it. The data for Italy indicate a relatively stable, albeit moderate, role of the inheritance tax. The data confirm a descending trend, as previously discussed, but also reveal an initial increase. Despite cross-country differences in the timing of the turning

point, the long-term evolution of bequest taxation thus appears to be humped-shaped.

However, the initial expansion of revenues is not inconsistent with the previously outlined story, since it can be explained by the contemporaneous gradual extension of the voting franchise, which allowed the poor to voice their preferences for more redistribution. The universal male franchise was in fact enacted in these countries by 1920, even though in the US South it was not enforced until 1964.

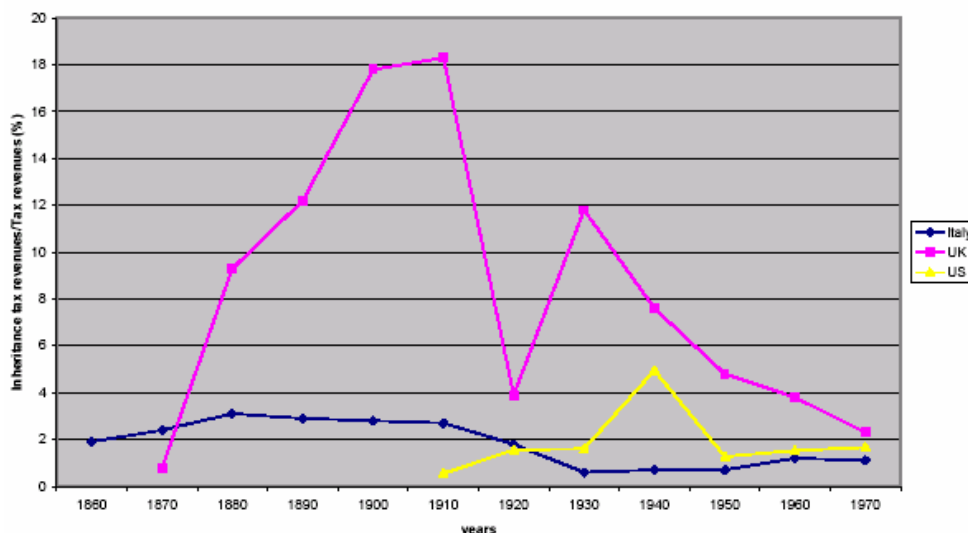
The figure also points to significant cross-country differences in the level and in the speed of adjustment of revenues over time, which cannot be accounted for by wealth inequality alone. A possible explanation rests on differential rates of avoidance and evasion of the tax, combined with an evolution of wealth composition at differential rates. Tax collection is costly, so voters set a lower tax rate whenever larger avoidance is accounted for, since the redistributive impact of a given rate is diluted. Moreover, a country's wealth can be divided into financial assets and tangible assets, such as land and housing. For the latter, it is notoriously harder to avoid taxes. Industrialization induces a reallocation from agriculture to manufacturing and shifts the tax base from hard-to-avoid tangible assets toward easy-to-avoid financial assets. The larger is inequality in financial assets, the larger is the reduction of the tax due to tax avoidance. At the same time, the fiscal asymmetry delays the reduction of the tax due to wealth equalization, especially when the tax base is disproportionately represented by those

components of wealth, such as land, whose distribution tends to be relatively unequal and stable. To sum up, higher avoidance together with fiscal asymmetries makes the tax rate lower, but also makes its reduction more sluggish. These considerations can explain why in the US and in the UK, where tax compliance is over 70%, revenues have reached relatively high levels followed by a sharp decline, while in Italy, with tax compliance below 30%, revenues have always been low but relatively stable throughout.

Landed property is now a marginal component of aggregate wealth. However, the distinction between wealth components and their fiscal asymmetry can still help to explain the crucial role of housing in household portfolios and in the determination of the tax rate. Housing, as a share of wealth, is particularly large for the middle class, since the poor are liquidity constrained and cannot afford to buy a house, while for the rich residential investment only needs to absorb a fraction of total wealth. In other words, for housing wealth the median is much closer to the mean than for total wealth, which implies that the median voter tends to select a lower tax rate, especially when housing is hit harder by the tax. This is one more reason to expect from voters a reduction of bequest taxation.

These considerations have a purely descriptive, as opposed to normative, purpose. The simple conclusion is that in a democracy where the bequest tax level is selected by voters, in the face of continuing wealth equalization and a shift of wealth composition toward even harder-to-trace financial instruments, we can only expect for the tax a further decline.

Figure 1. Inheritance tax revenues/Tax revenues, 1860-1970



CAN ANYONE BE “THE ONE”: FIELD EVIDENCE ON DATING BEHAVIOR

Marco Francesconi and Michèle Belot (Department of Economics, University of Essex)

A well established tradition of social research has documented the strong resemblance of traits and social status between husbands and wives. Individuals of both sexes tend to choose mates of similar age, race, socioeconomic status, and physical appearance. Since marriage is an equilibrium outcome, it is unclear how this positive sorting comes about. Social analysts have long recognized that this positive sorting can be the result of, at least, three different forces. First, it could be that men and women have a preference for individuals similar to theirs. For example, similarity of values and tastes gives partners' a better chance to participate in joint activities, leads to mutual confirmation of each other's behaviour and lifestyle, and creates a common basis for conversation and affection. This idea of positive assortative preferences leads to positive marital sorting quite naturally. Second, it could be that men and women value the same attributes equally so that they all agree on who are the most desirable mates. For instance, preferences may simply reflect traits that are evolutionarily advantageous. People compete with others to search for mates with valuable resources. The result of this competition is that the most attractive candidates select amongst themselves while the least attractive ones must rely on one another. Third, it could be that men and women are more likely to *meet* (and therefore form partnerships) with individuals similar to them.

Very few studies of marriage have been able to isolate the influence of individual preferences from that of market availability. This is because most of the existing empirical work has been performed on data that contain only final matches between females and males. Further empirical complication is that information on opportunities is usually not collected in standard surveys, and separate identification of the effects of preferences and opportunities is therefore not straightforward (i.e., marriages and cohabitations), which do not have direct information on opportunities.

In a recent discussion paper (Child WP 9/2007), we overcome this shortcoming by studying data from a large speed dating agency based and operating in the United Kingdom. In this setting, subjects meet potential partners (roughly 23 individuals of the opposite sex) for short dates of three minutes each (in one evening) and indicate whom they want to contact again. Subjects' choices in these speed dating sessions constitute real behaviour with actual consequences: when two speed daters match, their details are given to one another, permitting the arrangement of more traditional dates.

The speed dating setting is a compelling example of a naturally occurring market and offers some of the key advantages of field experiments. Our data provide a precise measurement of the meeting opportunities subjects have in a particular session, with such opportunities being considerably diverse. Importantly, this design gives us direct information on individual revealed preferences (i.e., whether or not subjects want to have a future date with their potential partners) as well as on the specific aspects of each dating session, which we call “market” (e.g., number of participants and their characteristics).

Our data covers 84 events carried out across the UK and involving a total of around 1800 men and 1800 women. Speed dating participants are more educated on average than the average population of singles in the UK. About two thirds of men and women have at least a university degree, against 20 percent of singles in a representative sample of singles between 18 and 20 taken from the British Household Panel Survey. They are also more concentrated in relatively high-skilled occupations (83 percent of men and 76 percent of women are in ‘skilled non-manual’ and ‘professional and managerial’ jobs, as opposed to 40 percent in the BHPS). Our sample therefore fits the popular view about speed dating markets, according to which they seem to attract a disproportionate fraction of career people.

We find that on average, women choose 2.6 men and see 45 percent of their proposals matched, while men propose to 5 women and their proposals are matched in only 20 percent of the cases. About 36 percent of men and 11 percent of women do not get any proposal.

We emphasize three facets of our results. First, both women and men value some easily observable physical attributes: women prefer men who are young and tall, while men are more attracted to women who are young and thin. Hence, for example, an overweight woman will see her chance to get a proposal reduced by about 16 percentage points (which corresponds to a 70 percent reduction of the men's average proposal rate). We also find that partner's education and occupation have an impact on desirability, irrespective of gender. Second, there is mild positive sorting in dating preferences along a number of characteristics. Women and men prefer partners of similar age and education, while the evidence that people prefer partners of higher status (or that all have the same preferences over the absolute value of a partner's trait is weak.

Third, the impact of dating preferences is countervailed by the meeting opportunities available to speed daters. Of the estimated

variation in attribute demand, preferences can explain no more than 20-30 percent along education, occupation and smoking, and up to 50 and 60 percent along age for female and male subjects, respectively. The rest is accounted for by opportunities.

To provide further evidence of how preferences and opportunities operate in mate selection and partnership formation, we estimated odds ratios on the whole sample of female-male pairs and on the sub-sample of pairs for which there is a match (see Table 1). We find that the odds of getting matched to a partner of similar age are 11 times greater than those of getting matched to partner of different age, which represents an almost five-fold increase with respect to the corresponding odds ratio computed on all speed daters. The odds ratios for matched pairs on the other attributes increase too, and, as indicated by the last column of the table, this increase is significant in the cases of education and occupation. But the magnitude of such odds ratios is always modest, especially if compared to the estimates found with final match data.

These findings emphasize the notion that mating requires meeting: the pool of potential partners shapes the type of people to whom subjects propose and, ultimately, with whom they form long-term relationships. Of course, we only observe behaviour at very early stage and we do not know, for example, which relationships survive over time and which partners get screened out in the process. Furthermore, it could be that speed daters are relatively open-minded and participate to these events precisely because they wish to meet different people. However, our results potentially have implications for our understanding of social structure and socioeconomic mobility. Indeed, if opportunities play such a prevalent role in the formation of relationships, policies aimed at mixing people of different backgrounds in social environments (such as schools) could increase the degree of social mobility in our society.

Table 1: Correlation Coefficients and Odds Ratios in Female and Male Attributes

	Female-male correlation (all speed daters)	Odds ratios		
		All speed daters	Matched pairs	Test of equality (p -value)
Age ^a	0.904** (0.002)	2.39** (0.003)	11.01** (0.97)	0.000
University degree or greater qualification	0.091 (0.413)	1.10** (0.002)	1.54** (0.13)	0.004
Professional and managerial occupations	0.052 (0.652)	1.01 (0.02)	1.25* (0.12)	0.013
Height ^a	0.103 (0.389)	1.04* (0.05)	1.08 (0.09)	0.933
Overweight	0.031 (0.780)	1.00 (0.16)	0.69 (0.76)	0.421
Smoking	0.232** (0.030)	1.18** (0.01)	1.81* (0.41)	0.059

Note: The figures in the first column are correlation coefficients between male and female characteristics. Their standard errors (in parentheses) are bootstrapped from 100 replications. The figures in the second and third columns are odds ratios obtained from logistic regressions. Standard errors are in parentheses. In the column labelled ‘Test of equality’ we report the p -value of the test that the odds ratio in the second column equals the corresponding odds ratio in the third column.

^a Odds ratios for this attribute are computed using two distinct groups, that is, individuals who are above the average age or height, and individuals who are at the average or below.

** in the first column indicates that a correlation is significantly different from zero at the 1 percent level; * and ** in the second and third columns indicate that an odds ratio is significantly different from one at the 5 and 1 percent level, respectively.

Working Papers 2007

CHILD 24/2007	» Living arrangements in Europe: exploring gender differences and institutional characteristics M. C. Chiuri and D. Del Boca
CHILD 23/2007	» Wages and Weight in Europe: Evidence using Quantile Regression Model V. Atella, N. Pace and D. Yuri
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CHILD 01/2007	» Features and Expectations of Illegal Immigrants: result of a field survey in Italy. M. C. Chiuri, G. De Arcangelis, A. M. D'Ugento and G. Ferri

Among Our Most Recent Books

Social Policies, Labour Markets and Motherhood A Comparative Analysis of European Countries

Daniela Del Boca and Cécile Wetzels

Publisher Cambridge University Press 2007

ISBN ISBN-13: 9780521877411, Publish year 2007

Children and Pensions

Alessandro Cigno and Martin Werding

Publisher The MIT Press 2007

ISBN-10:0-262-03369-0 ISBN-13:978-0-262-03369-5

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- » Klaus F. Zimmermann (IZA and Bonn University)

Seminars and Conferences 2007

07/12/2007 <i>CHILD and Collegio Carlo Alberto</i>	Robert Pollak (Washington University, St. Louis) "Allocating Time: Individual Technologies and Household Technology" 12am Collegio Carlo Alberto, Via Collegio Reale 30, Moncalieri (TO)
08/11/2007 <i>Collegio Carlo Alberto</i>	Income support policies and household decisions <i>Via Real Collegio 30, Moncalieri (TO) - Italy</i>
10/10/2007 <i>CHILD and Collegio Carlo Alberto</i>	Nezih Guner (Carlos III, Madrid) "The Farm, the City, and the Emergence of Social Security" 12.00 am - Collegio Carlo Alberto, Via Collegio Reale 30, Moncalieri (TO)
07/06/2007 <i>Workshop</i>	Offerta di lavoro, uso del tempo e politiche pubbliche: effetti di genere e sulle famiglie. Aula 1.10, Edificio D5 Polo delle Scienze Sociali, via delle Pandette 21 - Firenze
01/06/2007 <i>Department of Economics University of Bari</i>	"Migration and economic integration" 09.00 - Salone Dorato, Palazzo Ateneo - Bari (BA)
30/05/2007 <i>CHILD and Collegio Carlo Alberto</i>	Bernard Salanié (Columbia University) Does Fertility respond to financial incentives? 12.00 - Collegio Carlo Alberto, Via Collegio Reale 30, Moncalieri (TO)
24/05/2007 <i>CHILD and Collegio Carlo Alberto</i>	Marco Francesconi (Essex) "Can Anyone be "The" One? Field Evidence on Dating Behaviour" (joint with Michele Belot) 12.00 - Collegio Carlo Alberto, Via Collegio Reale 30, Moncalieri (TO)
30/03/2007 <i>Yoram Weiss (Tel Aviv)</i>	"Public Goods, Transferable Utility, and Divorce Laws" 3.00 p.m - Dipartimento di Economia, Via Cinthia Universita di Napoli Monte S. Angelo
16/02/2007 <i>CHILD & Collegio Carlo Alberto</i>	Christine Hauser (University of Rochester) Efficient Risk Sharing in the Presence of a Public Good, with an Application to Child Support Collegio Carlo Alberto, Sala Rossa