

David Leite

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Education

Ph.D. in Economics, Paris School of Economics, France, 2024 (expected)

Supervisor: Antoine Bozio (Paris School of Economics)

M.Sc. in Analysis and Policy in Economics, Paris School of Economics, France, 2019

M.Sc. in Econometrics, University of Lisbon, Portugal, 2013

B.A. in Economics, University of Lisbon, Portugal, 2011

Employment

Economist at the Office of the Portuguese Finance Minister, 2016-2017

Junior Economist at the Research Department of the Portuguese Central Bank, 2014-2015

Trainee at the Research Department of the Portuguese Central Bank, 2013

Selected presentations

NBER Public Economics Program Meeting, Spring 2024, April 18-10, 2024 [[link](#)]

CESifo Conference on Public Economics 2024, Munich, March 21-23, 2024 [[link](#)]

CEPR Policy Forum, Paris, June 26-30, 2023 [[link](#)]

Workshop on the Economics of Taxation, University of Barcelona, May 31, 2023 [[link](#)]

Applied Economics Lunch Seminar, Paris School of Economics, Paris, June 7, 2022 [[link](#)]

8th Annual Mannheim Taxation Conference, Virtual Edition, September 9-10, 2021 [[link](#)]

Online Public Finance Seminar (OPFS), Online, April 8, 2021 [[link](#)]

76th Annual Congress of the IIPF, Virtual Edition, August 19-21, 2020 [[link](#)]

Working Papers

The Firm as Tax Shelter: Micro Evidence and Aggregate Implications of Consumption Through the Firm

I present direct evidence that firms serve as tax-free consumption vehicles. Drawing on a unique combination of data from an electronic invoicing program in Portugal (e-Fatura), I show that individuals who control firms shift 36% of their monthly personal expenditures to firms and 31% of their household expenditures. The effects are driven by owner-managers of small closely held firms through expenditure categories on the border between business and final consumption but are widespread among business managers across the whole income distribution. My results suggest that the government revenue losses due to consumption through the firm amount to 1% of GDP. Reallocating the tax savings and personal expenditures hidden within firms to the reported household income of business managers increases the Gini by one percentage point and the top 1% income share by half a percentage point.

Tax Withholding and Labor Supply: Evidence from Bunching at the Withholding Eligibility Threshold.

This paper reveals taxpayers' responses to the threshold for tax withholding. Relying on a large dataset of Portuguese tax returns for fiscal year 2017, I use bunching techniques to identify responses to effective or perceived tax incentives. First, I find no excess mass at the kinks in the tax schedule for wage earners and self-employed taxpayers. Second, I find that wage earners and self-employed workers in de facto employer–employee relationships strongly bunch at the annual values of the full-time minimum wage. Third, I find that "purely" self-employed taxpayers – those deriving their income from many different payers – significantly bunch at the tax withholding eligibility threshold. I interpret these findings as revealing misperceptions about the tax system, as the withholding threshold is neutral with respect to the final tax liability. My results contribute to the design of socially optimal tax collection systems, particularly in contexts with progressive taxation and uncertain income.

Policy Papers and Reports

EUROMOD Country Report: Portugal, 2019-2022 (with C. F. Rodrigues and J. Vicente), European Commission JRC, 2022 [\[link\]](#)

EUROMOD Country Report: Portugal, 2017-2020 (with C. F. Rodrigues and J. Vicente), European Commission JRC, 2020 [\[link\]](#)

"Housing, wealth accumulation and wealth distribution: Evidence and stylized facts" (with O. Causa and N. Woloszko), OECD Economics Department Working Papers, 2019, No.1588, OECD Publishing, Paris [\[link\]](#)