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**CURRENT EMPLOYMENT:** Research Fellow in Development Economics

**LANGUAGES:** Italian, English, French, Spanish

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## OVERVIEW

Fabrizio is a Postdoctoral Fellow at IDS working with the International Centre for Tax and Development. He completed his doctorate in Economics at the University of Sussex. He also works as an external consultant for the University of Sussex and the Danish Refugee Council. Prior to joining IDS, Fabrizio worked as a Research Associate at Innovations for Poverty Action in Myanmar, as a Trainee at the United Nations Economic and Social Commission for Asia and the Pacific in Bangkok, and with BRAC in Uganda. He has field experience in Rwanda and Swaziland. His main area of work is taxation and public finance, with a strong focus on evaluation of public policy and data analysis.

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## EDUCATION AND QUALIFICATIONS

<b>2017 - 2020</b>	<b>PhD in Economics</b> University of Sussex, UK
<b>2012 - 2015</b>	<b>MSc in Economics and Social Sciences</b> Bocconi University, Italy
<b>2013 - 2014</b>	<b>Visiting Student, Economic and Public Policy Department</b> Sciences-Po University, France
<b>2009 – 2012</b>	<b>BSc Degree in Economics and Finance</b> Bocconi University, Italy

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## RECORD OF EMPLOYMENT

<b>2020 – PRESENT</b>	<b>Research Fellow, Institute of Development Studies, UK</b> <ul style="list-style-type: none"><li>• Research lead of the BMGF-funded Digitax Programme</li><li>• Portfolio of research projects on tax administration and compliance in Africa. Core countries: Rwanda, Uganda, Eswatini, Ghana, Senegal</li></ul>
<b>2016 – 2020</b>	<b>Research Officer, Institute of Development Studies, UK</b> Research on tax compliance in Africa, with Dr G. Mascagni (Sussex) and Dr W. Prichard (University of Toronto)_
<b>2018 – 2019</b>	<b>Research Assistant, University of Sussex, UK</b>

Various quantitative analysis for Dr I. Hussein

**2017 – 2019**

**Consultant, Danish Refugee Council (Remote)**

Co-author of research on DIALOGUE project in Gedo region (Somalia) with Dr Van den Boogaard (University of Toronto)

**2015 – 2016**

**Research and Project Manager, Innovations for Poverty Action, Myanmar**

Uptake and impacts of technology in the health sector – with Dr Russell Toth (University of Sydney) and Dr Andrea Di Miceli (UCLA)

**Mar – July 2015**

**Intern, United Nations – ESCAP, Thailand**

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## SELECTED PUBLICATIONS AND OUTPUTS

### Journal articles and reports

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Santoro, F.; Mascagni, G. and Mukama, D. (forthcoming) **‘Teach to Comply? Evidence from a Taxpayer Education Program in Rwanda’**, *International Tax and Public Finance*

Santoro, F.; Amine, R. and Magongo, T. (forthcoming) **‘Encouraging Digital Tax Tools as a Response to Covid: Evidence from Eswatini’**, *International Tax and Public Finance*

Santoro, F. and Waiswa, R. (2023) **‘How to Improve Tax Compliance by Wealthy Persons? Evidence from Uganda’**, *Development Policy Review*, DOI: 10.1111/dpr.12754 (accessed 19 December 2023)

van den Boogaard, V.; Santoro, F. and Walker, M. (2023) **‘Social Protection, Community Participation and State-Citizen Relations: Evidence from a Cash Transfer Program in South-Central Somalia’**, *Social Policy and Administration* 57(7): 1181-1198, DOI: 10.1111/spol.12973 (accessed 19 December 2023)

Mascagni, G. and Santoro, F. (2023) **‘The Tax Side of the Pandemic: Shifts in Compliance Attitudes and Perceptions in Rwanda’**, *Journal of Development Studies* 59(6): 811-832, DOI: 10.1080/00220388.2023.2178304 (accessed 19 December 2023)

Santoro, F. and Mascagni, G. (2022) **‘Visual Nudges: How Deterrence and Equity Shape Tax Compliance Attitudes and Behaviour in Rwanda’**, *Journal of Behavioral and Experimental Economics* 107, DOI: 10.1016/j.socec.2023.102118 (accessed 19 December 2023)

Hakizimana, N. and Santoro, F. (2023) **‘Technology Evolution and Tax Compliance: Evidence from Rwanda’**, ICTD, African Tax Administration Paper 30, Brighton: Institute of Development Studies (accessed 19 December 2023)

van den Boogaard, V. and Santoro, F. (2022) **‘Financing Governance Beyond the State: Informal Revenue Generation in South-Central Somalia’**, *African Affairs* 121(485): 569-594, DOI: 10.1093/afraf/adac030 (accessed 19 December 2023)

Santoro, F. (2022) **‘Income Tax Payers Are Not All the Same – A Behavioral Letter Experiment in Eswatini’**, *Economic Development and Cultural Change* 70(4), DOI: 10.1086/722332 (accessed 19 December 2023)

Mascagni, G.; Dom, R. and Santoro, F. (2022) **‘The VAT in Practice: Equity, Enforcement, and Complexity’**, *International Tax and Public Finance* 30: 525-563, DOI: 10.1007/s10797-022-09743-z (accessed 19 December 2023)

Mascagni, G.; Santoro, F.; Mukama, D.; Karangwa, J. and Hakizimana, N. (2022) **‘Active Ghosts: Nil-filing in Rwanda’**, *World Development* 152, DOI: 10.1016/j.worlddev.2021.105806 (accessed 19 December 2023)

van den Boogaard, V. and Santoro, F. (2022) **‘Co-Financing Community-Driven Development Through Informal Taxation: Evidence from South-Central Somalia’**, *Governance* 36(2): 499-531, DOI: 10.1111/gove.12678 (accessed 19 December 2023)

Santoro, F. (2021) '[To File or Not to File? Another Dimension of Tax Compliance - the Eswatini Taxpayers' Survey](#)', *Journal of Behavioral and Experimental Economics* 95, DOI: 10.1016/j.socec.2021.101760 (accessed 19 December 2023)