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Curriculum Vitae

04.03.2022

Personal information

Date of birth: May 21, 1985

Place of birth: Neuburg an der Donau

Citizenship: German

Family status: Married, three children (born 2014, 2017 and 2019)

Current Position

Professor in Business Economics at the Norwegian School of Economics

Previous Employment, Education and Research Visits

07/2021 – 10/2021	Associate Professor in Business Economics at the Norwegian School of Economics (NHH)
07/2018 – 06/2021	Assistant Professor in Business Taxation at the Norwegian School of Economics (NHH)
2014-2018	Post-doctoral researcher at KOF, ETH Zurich
05/2016	Visiting fellow, Norwegian School of Economics
11/2014	Ph.D. (Dr. oec. publ.) in economics, University of Munich
10/2014	Visiting fellow, Norwegian School of Economics
2010 -2014	PhD student at the University of Munich (LMU)
2005-2010	Diploma in economics at the University of Munich (LMU)

Affiliations & Memberships

Since 2019 Life member of the Standing Committee on Public Economics,
German Economic Association

Since 04/2018 CESifo Research Affiliate

Since 10/2014 Affiliated Member of the Norwegian Center for Taxation (NoCeT)

Publications in Peer-Reviewed Journals

"Multi-part tariffs and differentiated commodity taxation" (with D'Annunzio Anna and Russo Antonio) 2020, *RAND Journal of Economics* 51, 786-804.

"Tax competition between developed, emerging and developing countries - Same same but different?" (with Michael Stimmelmayer), 2020, *Journal of Development Economics* 146, 102491.

"Profit shifting and investment effects: The implications of zero-taxable profits" (with Marko Köthenbürger and Michael Stimmelmayer), 2019, *Journal of Public Economics* 173, 96-112.

"Will destination-based taxes be fully exploited when available? An application to the U.S. commodity tax system" (with David R. Agrawal), 2019, *Journal of Public Economics* 169, 128-143.

"Double tax discrimination to attract FDI and fight profit shifting: The role of CFC rules" (with Andreas Haufler and Dirk Schindler), 2018, *Journal of International Economics* 114, 25-43.

"Flexibility in income shifting under losses" (with Arnt O. Hopland, Petro Lisowsky and Dirk Schindler), 2018, *The Accounting Review* 93, 163-183.

"Tax revenue losses through cross-border loss offset: an insurmountable hurdle for formula apportionment?" (with Michael Stimmelmayer), 2018, *European Economic Review* 102, 188-210.

"Why countries differ in thin capitalization rules: The role of financial development", 2017, *European Economic Review* 91, 1-14.

"Cross-border loss offset can fuel tax competition" (with Andreas Haufler), 2014, *Journal of Economic Behavior & Organization* 106, 42-61.

Working Papers

"Tax systems and development", 2020. CESifo Working Paper No. 7940.

"Inflexibility in income shifting: Implications, detection and remedies" (with Arnt O. Hopland, Petro Lisowsky and Dirk Schindler).

Work in progress

"The density of people near borders and fiscal competition: An application to commodity taxation" (with David R. Agrawal).

"Bailing out the affiliates or shifting income? On the use of parental debt within multinational companies" (with Arnt O. Hopland and Petro Lisowsky)

"So close and yet so far: The ability of mandatory disclosure regimes to crack down on offshore tax evasion" (with Elisa Casi-Eberhard and Rohit R. Muddasani)

Seminar and conference presentations

- 2021 4th SOPE Conference (held online), 77th Congress of the IIPF (held online)
- 2020 76th Congress of the IIPF (held online)
- 2019 CESifo Venice Summer Institute, Venice, Italy
The Research Forum on Taxation – Skatteforum, Oslo, Norway
- 2018 Norwegian Tax Accounting Symposium 2018, Bergen, Norway
74th Congress of the IIPF, Tampere, Finland
CESifo Area Conference on Public Sector Economics, Munich, Germany
NoCeT Brown Bag Seminar, Bergen, Norway
- 2017 10th Norwegian-German Seminar on Public Economics, Munich, Germany
NoCeT Fall Conference, Bergen, Norway
4th MaTax Conference, Mannheim, Germany
73rd Congress of the IIPF, Tokyo, Japan
Royal Economic Society Annual Conference, Bristol, United Kingdom
- 2016 72nd Congress of the IIPF, Lake Tahoe, USA
3rd MaTax Conference, Mannheim, Germany
- 2015 71st Congress of the IIPF, Dublin, Ireland
2nd MaTax Conference, Mannheim, Germany
9th Norwegian-German Seminar on Public Economics, Munich, Germany
Economic Conference on international taxation and information exchange,
Mons, Belgium
- 2014 4th Annual Doctoral Meeting, Oxford, England
Jahrestagung des Vereins für Socialpolitik, Hamburg, Germany
70th Congress of the IIPF, Lugano, Switzerland
Conference on "Tax Policy and the Activities of Multinational Firms",

Tübingen, Germany

- 2013 Conference on “Taxing Multinational Firms”, Mannheim, Germany
8th Norwegian-German Seminar on Public Economics, Munich, Germany
69th Congress of the IIPF, Taormina, Italy
14th Annual Conference of the APET, Lisbon, Portugal
- 2012 Jahrestagung des Vereins für Socialpolitik, Göttingen, Germany
27th Annual Congress of the European Economic Association, Malaga, Spain
68th Congress of the IIPF, Dresden, Germany

Teaching

At the Norwegian School of Economics:

- Lectures Decisions, Strategy and Information (Master-level): Since 2021
Platform-based business models (Master-level): Since 2019
Taxes and business strategy (Master-level): 2019-2021

At the University of Munich:

- Tutorials Public Finance and economic policy (undergraduate): 2010
Competition policy and regulation policy (undergraduate): 2010-14
Introduction to economic policy (undergraduate): 2011-14

Pedagogical training

- 2020 Participation in NHH’s Teaching mentor program (4 modules à 50 hours):
Basics in pedagogy, Assessment methods, Teaching portfolio and Online teaching

Referee

American Economic Journal: Economic Policy, Brazilian Administration Review, CESifo Economic Studies, Economic Inquiry, European Accounting Review, European Economic Review, FinanzArchiv/Public Finance Analysis, German Economic Review, International Economic Review, International Tax and Public Finance, Journal of Business Economics and Management, Journal of Economic Behavior and Organization, Journal of Economics, Mathematical Social Sciences, National Tax Journal, Public Finance Review, Scandinavian Journal of Economics, The B.E. Journal of Economic Analysis and Policy

Spring Meeting of Young Economists
Member of the Scientific Committee – IIPF 2020