



## Curriculum Vitae

**Jarle Møen**

**Head of Department, NHH Norwegian School of Economics**

### Personal

Born: August 24<sup>th</sup> 1967 in Porsgrunn, Norway  
Citizenship: Norwegian  
E-mail: [jarle.moen@nhh.no](mailto:jarle.moen@nhh.no)  
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Work address: Department of Business and Management Science, NHH, Hellevn. 30, N-5045 Bergen, Norway  
Home address: Lokketomarka 26, N-5136 Mjølkeråen, Norway  
Family: Married to Kathy Ainul M. Møen, MD, Four children (born 2002–2009)  
Languages skills: Norwegian (first language), English (fluent), German (working knowledge)

### Research interests

Applied microeconometrics, Business taxation, Labour mobility, R&D investments, Technology policy, Human capital, Productivity growth

### Education

PhD from NHH Norwegian School of Economics, 2002 (dr.oecon)  
Visiting Fellow at Harvard University 1999-2000  
MPhil in Economic Research from NHH Norwegian School of Economics, 1996 (HAE/cand.oecon)  
MSc in Politics of the World Economy from LSE London School of Economics, 1994  
MSc in Business and Economics from NHH Norwegian School of Economics, 1993 (Siviløkonom)

### Professional Experience

NHH Norwegian School of Economics (Bergen)  
Head of department, Department of Business and Management Science, 2018-2025  
Professor, Department of Business and Management Science, since 2009  
Associate Professor, Department of Finance and Management Science, 2003-2009  
Assistant Professor, Department of Finance and Management Science, 2002-2003  
Research Scholar, Department of Economics, 1994-2001  
Teaching Assistant, Department of Mathematics and Statistics, 1991-1992  
SNF Centre for Applied Research at NHH  
Associated researcher, since 1995  
Statistics Norway (Oslo)  
Senior Research Fellow, (part time), Unit for Labour Market and Firm Behaviour, 2006-2011  
Research Fellow, (part time), Unit for Labour Market and Firm Behaviour, 2003-2006  
Research Economist, (part time), Unit for Labour Market and Firm Behaviour, 1996-2002  
Academic visits  
Department of Economics, University of Bergen, Spring 2017  
Norwegian Tax Administration (Analysis group), Fall 2016  
NBER National Bureau of Economic Research (Productivity group), Cambridge Mass. 1999-2000

### Teaching and PhD supervision

Teaching at the BSc level: Applied Business Statistics, Innovation and Technical Change  
Teaching at the MSc level: Introduction to Econometrics, Introduction to Financial Econometrics  
Teaching at the Executive MBA level: Technology Policy  
Teaching at the PhD level: Linear Panel Data Models

Winner of the students' excellence in teaching award at NHH, spring 2007

Former PhD-students: Ragnhild Balsvik, 2007 (Foreign Direct Investments, main adviser), Arngrim Hunnes, 2007 (Personnel Economics), Johannes Mauritzen, 2012 (Wind Energy), Marina Rybalka, 2015 (Innovation, main advisor), Helge Sandvig-Thorsen 2016 (School quality), Julia Tropina Bakke, 2016 (Profit-shifting, main advisor), Aija Polakova, 2019 (Debt shifting)

Current PhD-students: Andreas Olden (Tax compliance), Øivind André Strand Aase (Corporate taxation), Henrik Svendsli (Debt shifting), Simon Flatebø Selle (Resource rents)

Supervision of more than 70 master students in economics, business and finance. Several theses have received media attention.

### **Referee Services**

*Asian Research Policy, Bulletin of Economic Research, Finnish Economic Papers, EARIE, Economica, Economics Letters, Economics of Education Review, Elsevier, ILR Review, International Journal of Financial Services Management, International Journal of Entrepreneurship and Innovation Management, International Journal of Technology Management, International Journal of Manpower, Journal of the Asia Pasific Economy, Journal of Economic Behavior & Organization, Journal of Economic Geography, Journal of Economics and Management Strategy, Journal of Industrial Economics, Journal of Labor Economics, Journal of Political Economy, Journal of Productivity Analysis, Journal of Public Economics, Journal of Regional Science and Urban Economics, Journal of Technology Transfer, Labour Economics, Management Science, National Science Foundation, Research Foundation Flanders, Scandinavian Journal of Economics, Scandinavian Journal of Educational Research, Southern Economic Journal, Sustainability.*

### **Other professional Services**

Examiner at the PhD defence of Dag Rønningen (NHH, 2007) and Kathrine Thrane Bløcher (University of Copenhagen, 2011)

Examiner at BI Norwegian Business School, University of Bergen, University of Oslo and NTNU Norwegian University of Science and Technology (master programs)

Member of evaluation committees at NHH, Bergen University College, Statistics Norway and Qatar University.

Advisor to the Ulltveit-Moe Commission on taxation of the aquaculture industry (NOU 2019:18)

Advisor to the Slettholm Commission on Media Support (NOU 2010: 14)

Advisor to the Government Commission on Capital Flight from Poor Countries (NOU 2009:19)

Advisor to the Ministry of Finance on *Perspektivmeldingen*, St.meld. nr. 9 (2008-2009)

Advisor to the Research Council and the Ministry of Education on *Forskningsmeldingen*, St.meld. nr. 20 (2004-2005)

Advisor to the Mjøs Commission on Higher Education (NOU 2000: 14)

### **Administrative tasks**

Member of the Nordic Tax Research Council, since 2019

Chairman of the Board, Department of Business and Management Science at NHH, 2018-2025

Member of the Board, Department of Business and Management Science at NHH, 2009-2017

Deputy Head, Norwegian Center for Taxation (NoCeT), 2012-2025

Member of the Executive Board of the Research Council of Norway, 2011-2018

Board member, Centre for Ethics and Economics at NHH, 2004-2024

Interim board member, Center for Service Innovation at NHH (SFI), 2010-2011

Member of the Executive Committee for the Bachelor Program at NHH, 2005-2009

Member of the organizing committee for the Annual Meeting for Norwegian Business Economists, 2006-2008

Secretary for the committee evaluating the PhD-program at NHH, 2001

Secretary for the committee planning the new master programs at NHH, 2000

Secretary for the committee suggesting a new structure for the graduate programs at NHH, 1999

Member of the Faculty Board, the Faculty of Business and Economics at NHH, 1996-1997

Member of the Executive Committee for the MSc Program at NHH, 1995

## Work in progress

1. Profit shifting and the effect of stricter transfer pricing regulation on tax revenue (with Julia T. Bakke and Arnt Ove Hopland) NHH FOR DP 2019/11 – Submitted
2. International debt shifting: Historical ownership, affiliate fixed effects and coordination centers (with Henrik Svensli, Arnt Ove Hopland and Aija Rusina)
3. Private audit effects on VAT compliance and tax avoidance (with Øivind André Aase)
4. The effect of differentiated payroll tax on entrepreneurship and choice of organizational form (with Øivind André Aase and Liv Osland)
5. Who pays for the payroll tax? Quasi-experimental evidence on the incidence of the payroll tax (with Evelina Gavrilova, Floris Zoutman and Arnt-Ove Hopland)
6. A powerful test for the relative age effect (with Jonas Andersson)
7. Too cool for school? Evidence of declining quality of teachers (with Helge Sandvig Thorsen and Kjell G. Salvanes)
8. Wages and career patterns of R&D personnel (with Helge Sandvig Thorsen)
9. Additionality of R&D subsidies: A comparison between tax credits and direct grants (with Torbjørn Hægeland)
10. Input additionality in the Norwegian R&D tax credit scheme (with Torbjørn Hægeland)

## Main scientific publications

1. The tax efficient use of debt in multinationals. Forthcoming in **Journal of Corporate Finance** (with Stefan Goldbach, Guttorm Schjelderup, Dirk Schindler and Georg Wamser). ABS4, NSD2
2. The Triple Difference Estimator. Forthcoming in **The Econometrics Journal** (with Andreas Olden). ABS3, NSD2
3. Corporate returns to subsidized R&D projects: Direct grants vs tax credit financing. **International Journal of Technology Management**, 79(1), 2019, 84-101. NSD2.
4. Job Loss and Regional Mobility. **Journal of Labor Economics**, 36(2), 2018, 479-509 (with Kristiina Huttunen and Kjell G. Salvanes). ABS4, NSD2.
5. A simple improvement of the IV-estimator for the classical errors-in-variables problem. **Oxford Bulletin of Economics and Statistics**, 78(1), 2016, 113-125 (with Jonas Andersson), ABS3, NSD2
6. Effects of taxes and subsidies on media services, Ch. 16 in Robert G. Picard and Steven S. Wildman (eds.) *Handbook on the Economics of Media*, **Edward Elgar Publishing**, 2015 (with Hans Jarle Kind). NSD2
7. How Destructive is Creative Destruction? Effects of Job loss on Job Mobility, Withdrawal and Income. **Journal of the European Economic Association**, 9(5), 2011 (with Kristiina Huttunen and Kjell G. Salvanes), ABS4, NSD2
8. Lean and Hungry or Fat and Content? Entrepreneurs' Wealth and Start-up Performance. **Management Science**, 56(8), 2010, 1242–1258 (with Hans K. Hvide). ABS4\*, NSD2.
9. Grading standards, student ability and errors in college admission. **Scandinavian Journal of Educational Research**, 54(3), 2010, 221–237 (with Martin Tjelta). NSD2.
10. R&D spillovers from subsidized firms that fail. Tracing knowledge by following employees across firms, **Research Policy**, 36(9), 2007, 1443-1464, ABS4\*, NSD2
11. Is Mobility of Technical Personnel a Source of R&D Spillovers? **Journal of Labor Economics**, 23(1), 2005, 81-114. Reprinted as Ch. 33, 609-642 in Zoltan J. Acs (ed.), *The Knowledge Spillover Theory of Entrepreneurship*, The International Library of Entrepreneurship Series, Vol. 18, Edward Elgar Publishing, 2010. ABS4, NSD2
12. Wage Structure and Labor Mobility in Norway 1980-1997. Ch. 9, 315-372 in Edward P. Lazear and Kathryn L. Shaw (eds.) *The Structure of Wages: An International Comparison*. **University of Chicago Press and NBER**, 2008 (with Arngrim Hunnes and Kjell G. Salvanes). NSD2.
13. Do subsidies to commercial R&D reduce market failure? Microeconomic evaluation studies, **Research Policy**, 29(4-5), 2000, 471-495 (with Tor Jakob Klette and Zvi Griliches). ABS4\*, NSD2

## Other scientific publications

14. International debt shifting: The value maximizing mix of internal and external debt. **International Journal of the Economics of Business**, 26(3), 2019, 431-465 (with Guttorm Schjelderup, Dirk Schindler and Julia Tropina)
15. Publication bias in the returns to R&D literature, **Journal of the Knowledge Economy**, 8(3), 2017, 987-1013 (with Helge Sandvig Thorsen)
16. Estimating the additionality of R&D subsidies using project evaluation data. **Journal of Technology Transfer** 40(2), 2015, 227-251 (with Morten S. Henningsen and Torbjørn Hægeland)
17. R&D investment responses to R&D subsidies: A theoretical analysis and a microeconomic study, **World Review of Science, Technology and Sustainable Development**, 9(2-4), 2012, 169-203 (with Tor Jakob Klette)
18. Evaluation of the Norwegian R&D Tax Credit Scheme. **Journal of Technology Management and Innovation**, 5(3), 2010, 96-109 (with Å. Cappelen, E. Fjærli, F. Foyn, T. Hægeland, A. Raknerud and M. Rybalka)
19. Capital Structure and International Debt Shifting: A Comment. **BETA Scandinavian Journal of Business Research**, 2010(2), 132-140 (with Guttorm Schjelderup and Dirk Schindler)

20. Should Finland introduce an R&D tax credit? **BETA Scandinavian Journal of Business Research**, 2007(2), 62-72
21. From growth theory to technology policy – coordination problems in theory and practise. **Nordic Journal of Political Economy**, 25(1), 1999, 53-74 (with Tor Jakob Klette)
22. Trade and Development: Is South-South Co-operation a Feasible Strategy? **Forum for Development Studies**, 1998(2), 245-270

### Scientific articles in Norwegian

1. Formuesskatten og kapitaltilgang, **Samfunnsøkonomen**, 2018(2), 12-16 (with Guttorm Schjelderup)
2. Effekten av strengere internprisingsregler på overskuddsflytting i flernasjonale foretak, **Magma**, 2018(1) (with Julia Tropina Bakke og Arnt Ove Hopland)
3. Bør den indirekte pressestøtten gis som momsfristak eller skattefradrag? **Norsk Medietidsskrift**, 2013(1), 29-50 (with Hans Jarle Kind)
4. Gir selektive forskningsubsidier økt forskningsinnsats i næringslivet? **Samfunnsøkonomen**, 2012(9), 48-56 (with Morten Henningsen and Torbjørn Hægeland)
5. Bør FoU-støtte rettes mot små eller store foretak? **Magma**, 2012(7), 84-95 (with Marina Rybalka)
6. Har kvaliteten på lærere falt over tid? **Magma**, 2012(6), 64-73 (with Kjell G. Salvanes and Helge Sandvig Thorsen)
7. Markedssvikt som begrunnelse for mediestøtten, **Nytt norsk tidsskrift**, 2011(3), 258-267
8. Kva er kostnadene ved omstilling», Ch. 8 in Per Heum, Torstein Nesheim, Odd Nordhaug and Kjell Gunnar Salvanes (eds): *Omstilling i arbeidslivet*, **Fagbokforlaget**, Bergen, 2006 (with Kjell G. Salvanes and Kjell Vaage)
9. Bruker ulike høgskoler karakterskalaen ulikt? En analyse av sammenhengen mellom skolebakgrunn og faglig suksess ved NHH, **Økonomisk forum**, 2005(6), 33-45 (with Martin Tjelta)
10. Bør OECD-målsettingen i norsk forskningspolitikk opprettholdes?» **Økonomiske analyser**, 2004(2), 29-37 (with Ådne Cappelen and Torbjørn Hægeland)
11. Utfordringer i norsk innovasjonspolitik, **Økonomisk forum**, 2003(7), 17-21
12. Vitenskapelig forskning og næringsutvikling», Ch. 7 in Einar Hope (ed): *Næringspolitikk for en ny økonomi*, **Fagbokforlaget**, Bergen, 2002 (with Tor Jakob Klette)
13. Kommersialisering av forskningsresultater fra universiteter og høyskoler: Kommentar til NOU 2001:11, **Økonomisk forum**, 2001(7), 22-24

### Selected feature articles and debate contributions

- Trenger verden bare engelsk fagspråk? **Aftenposten**, 15.10.2021, s. 31
- Sunt bondevett i Distrikts-Norge? **Finansavisen** 8.12.2020
- Trippelbeskattet – virkelig? **Dagens Næringsliv** 6.12.2020
- Faglig svakt fra NHO. **Finansavisen**, 17.11.2020 and in **Nett.no**, Midsundingen, Romsdals budstikke, Vikebladet Vestposten, Tidens Krav and Sunnmørsposten, 17.11-11.12.2020
- Vekstfremmende skattelette? **Trønderdebatt.no** and **Trønder-Avisa**, 27.10.2020
- Flere jobber med formuesskatteskutt? **Dagens Næringsliv**, 20.10.2020
- Norsk kapital blir ikke utkonkurrert. **Trønderdebatt.no**, **Trønder-Avisa** and **Namdalsavisa**, 19-21.10.2020
- Formuesskatt og salg av skog til utlandet. **Trønderdebatt.no**, **Nidaros** and **Trønder-Avisa**, 14-15.10.2020
- Villedende om arveavgift, **Bergens Tidende**, 31.1.2020
- Oppdrettsfinansiert finanst teori holder ikke mål, **Dagens Næringsliv**, 10.11.2019 (w P. Bjerksund and L. Nøstbakken)
- Formuesskatten stimuler ikke salg til utlandet, **Nettavisen**, 24.6.2019,
- Småbedriftsvennlig formuesskatt. **Dagens Næringsliv**, 1.11.2018
- Formuesskatt og verdiskaping, **Aftenposten**, 20.8.2017
- Sinte debattanter, **Finansavisen**, 11.3.2017
- Kunnskapsløst om skatt, **Bergens Tidende**, 27.2.2017
- Tetzschner kan sove godt, **Finansavisen**, 23.2.2017
- Rabatt på rabatt, **Dagens Næringsliv**, 13.10.2016
- Skattereform og skattelettelser, **Klassekampen**, 9.5.2016 (with Roger Bjørnstad)
- En allianse for de sterke og etablerte, **Aftenposten**, 12.2.2016
- Mangler rike eiere kapital? **Dagens Næringsliv**, 12.2.2016 (with Guttorm Schjelderup)
- Formuesskatt og innovasjon, **Finansavisen**, 3.2.2016
- Effektiv skatt på formue, **Dagens Næringsliv**, 3.2.2016 (with Guttorm Schjelderup)
- Et dårlig forslag, **Aftenposten**, 3.2.2016
- Skatteevne eller skattevilje? **Dagens Næringsliv**, 28.1.2016
- Feil om formuesskatt og nyskaping, **Dagens Næringsliv**, 27.10.2015
- Eiendom er dobbelt underbeskattet, **Stavanger Aftenblad**, 11.9.2015
- Dobbel underbeskatning, **Dagens Næringsliv**, 29.8.2015

Baklengs inn i fremtiden, **Dagens Næringsliv**, 25.3.2015 (with Petter Bjerksund and Guttorm Schjelderup)  
 Om å rope ulv, **Dagens Næringsliv**, 4.12.2014 (with Petter Bjerksund and Guttorm Schjelderup)  
 Feil skatteanalyse, **Dagens Næringsliv**, 12.11.2014 (with Petter Bjerksund and Guttorm Schjelderup)  
 Fag eller Politikk? **Dagens Næringsliv**, 30.9.2014  
 Vekstfremmende skatteletter, **Dagens Næringsliv**, 19.8.2014  
 Enige og tro i mediepoltikken, **Aftenposten**, 22.8.2014 (with Hans Jarle Kind)  
 Skatt på norske eierskap? **Dagens Næringsliv**, 9.8.2014  
 Formuesskatt og eiendeler, **Dagens Næringsliv**, 28.5.2014 (with Terje Rein Hansen og Guttorm Schjelderup)  
 Formuesskatt og eiendom, **Dagens Næringsliv**, 24.5.2014 (with Terje Rein Hansen og Guttorm Schjelderup)  
 Hegnar om sin syke mor, **Finansavisen**, 16.5.2014 (with Terje Rein Hansen og Guttorm Schjelderup)  
 Ikke fjern formuesskatten, **Aftenposten.no**, 13.5.2014 (with Terje Rein Hansen og Guttorm Schjelderup)  
 Formuesskatten er ikke særnorsk, **Dagens Næringsliv**, 8.5.2014 (with Terje R. Hansen og Guttorm Schjelderup)  
 Formuesskatt moden for reform, **Aftenposten.no**, 28.4.2014 (with Terje Rein Hansen og Guttorm Schjelderup)  
 Feil om formuesskatten, **Finansavisen**, 19.8.2013  
 Høyre tar feil om formuesskatten, **Verdens Gang**, 16.8.2013 (with Guttorm Schjelderup)  
 Er norsk presse dårlige lobbyister? **Aftenposten**, 31.5.2012. (with Hans Jarle Kind)  
 Bordet fanger, **Dagens Næringsliv**, 3.4.2012 (with Hans Jarle Kind).  
 Evaluering av Innovasjon Norge, **Trønder-Avisa**, 9.3.2012  
 Mot lokal sløsing, **Dagens Næringsliv**, 3.9.2011  
 Skattefunn for journalister, **Dagens Næringsliv**, 22.9.2010  
 Presselobby, **Dagens Næringsliv**, 11.5.2010  
 Mer enn mangfold, **Aftenposten**, 26.4.2010  
 Svakt fra skatterådgivere, **Dagens Næringsliv**, 18.12.2009  
 Skjev forskerrekuttering, **Aftenposten**, 18.4.2009  
 25-årsjubileum for et forskningspolitisk Soria Moria, **Forskerforum**, Nr. 1, 2007  
 Villedende forskningsformidling, **Forskerforum**, Nr. 10, 2004 (with Ådne Cappelen and Torbjørn Hægeland)  
 Er den nasjonale forskningspolitikken viktig? **Aftenposten**, 8.8.2004

### **Faculty seminars and presentations at international workshops and conferences**

Workshop in honor of Kjell G. Salvanes' 60th birthday at NHH, 2017  
 Nordic Tax Research Council meeting in Reykjavik, 2016  
 National Tax Association 108<sup>th</sup> Annual Conference on Taxation in Boston, 2015  
 Faculty seminar at the Department of Economics at the University of Bergen, 2015  
 Workshop on tax gap measurements at The Swedish Tax administration in Stockholm, 2014  
 The MAER-NET Colloquium at the University of Greenwich, 2013  
 Workshop on R&D Policy Evaluation at the Ministry for Higher Education and Research in Paris, 2011  
 Nordic Summer Institute in Labour Economics in Bergen, 2009  
 Faculty seminar at BI Norwegian Business School, 2008  
 Economics of Innovation Policy Conference at Helsinki Centre of Economic Research, 2008  
 Nordic Academy of Management Conference in Bergen, 2007  
 FIEF Workshop on internationalization of markets and ownership in Stockholm, 2005  
 Faculty seminar at Stockholm School of Economics, 2004  
 OECD Workshop on Innovation Policy Benchmarking, 2004  
 Faculty seminar at Helsinki University and Helsinki School of Economics and Business Administration, 2003  
 Nordic Econometric Meeting in Bergen, 2003  
 European Association of Labour Economists (EALE) in Paris, 2002  
 Nordic Workshop on Matched Employer-Employee Data in Helsinki, 2001  
 European Association of Labour Economists (EALE) in Jyväskylä, 2001  
 NBER Summer Institute in Cambridge, 2001  
 1<sup>st</sup> Nordic Econometric Meeting i Sønderborg, 2001  
 Faculty seminar at the Department of Economics at NTNU Norwegian University of Science and Technology, 2001  
 Faculty seminar at the Department of Economics at the University of Bergen, 2000  
 Faculty seminar at the Department of Economics at NHH, 2000  
 Seminar for the NBER Productivity group in Cambridge, 2000  
 Nordic Workshop on Matched Employer-Employee Data at Aarhus School of Business, 2000  
 NBER Summer Institute, Cambridge, 2000  
 Econometric Society Winter Meeting in Rotterdam, 1999  
 European Summer School on Industrial Dynamics on Corsica, 1998  
 TSER conference in Urbino (plenary session), 1998

Faculty seminar at the Department of Economics at NHH, 1998  
Faculty seminar at Statistics Norway, 1996

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