

Curriculum vitae:

Dirk Steffen Schindler

Date of Birth:	September 29, 1974
Place of Birth:	Biberach/Riß, Germany
Marital Status:	Single
Citizenship:	German
September 1981 – July 1985	Primary School, Biberach
September 1985 – June 1994	Wieland-Gymnasium, Biberach
June 1994	Abitur (Grade: 1.0)
October 1994 – February 1999	Student of Economics at University of Konstanz
February 1999	Final examination (diploma) in Economics Diplom-Volkswirt (Master of Economics) Grade: 1.4
May 1997 – June 1999	Student assistant, Economic and Social Policy Unit, Prof. Friedrich Breyer, University of Konstanz
July 1999 – June 2000	Civilian service (Malteser Hilfsdienst gGmbH, Kon- stanz)
July 2000 – December 2004	Research Associate and Junior Lecturer, Public Economics Unit, Prof. Bernd Genser, University of Konstanz
March 2004 – May 2004	Research visit at Economics Department, Norwe- gian School of Economics (NHH), Bergen
November 15, 2004	Final examination as doctoral student (Dr. rer pol), Grade: „summa cum laude“ (0,0)
December 2004 – March 2011	Assistant Professor, Public Economics Unit, Prof. Bernd Genser, University of Konstanz
March – April 2007	Research visit at Finance Department, NHH, Ber- gen
May 2008 – September 2008	Guest researcher at Finance Department, NHH, Bergen and DFG stipendiary
February 2009	Research visit at Center for Economic Studies (CES), Munich
March – April 2009	Research visit at Finance Department, NHH, Ber- gen
March – April 2010	Research visit at Finance Department, NHH, Ber-

	gen
June 09, 2010	Habilitation (Dr. habil) Venia legendi: "Economics"
March 2011	Research visit at Finance Department, NHH, Bergen
April 2011 – May 2012	Akademischer Rat, Department of Economics, University of Konstanz
May 2011 – September 2011	Guest researcher at Finance Department, NHH, Bergen and DFG stipendiary
March 2012	Research visit at Finance Department, NHH, Bergen
May 2012 – May 2016	Assistant Professor, Department of Accounting, Auditing and Law, Norwegian School of Economics, Bergen, Norway
Since September 2012	NoCeT Academic Coordinator
November – December 2012	Guest Professorship at University of Konstanz
November – December 2013	Research visit at Center for Economic Studies (CES), Munich
November – December 2015	Research visit at Center for Economic Studies (CES), Munich
Since May 15, 2016	Associate Professor, Department of Accounting, Auditing and Law, Norwegian School of Economics, Bergen, Norway
Since August 2016	Deputy Board Member at the research institute Samfunns- og næringslivsforskning (SNF)

Awards:

Abiturpreis der Fachschaft Geschichte, Wieland-Gymnasium, Biberach, 1994

Promotionsförderpreis 2003, Universitätsgesellschaft Konstanz e.V.

Invitation as young researcher to the Lindau Meetings of Nobel Laureates in Economic Science, Lindau, 2004

Schiesser-Allweiler-Award for the Best Dissertation, 2006

Research Interests:

Profit-shifting in multinational companies

Capital income taxation and tax arbitrage

Human capital investment under uncertainty and educational policy

Publications:

- “Multinationals and Income Shifting by Debt” (with Guttorm Schjelderup), *International Journal of the Economics of Business* 23, 263 – 286, 2016.
- “Debt Shifting and Thin-Capitalization Rules – German Experience and Alternative Approaches” (with Martin Ruf), *Nordic Tax Journal* 2015:1, 17 – 33, 2015.
- “Catalysts for Social Insurance: Education Subsidies vs. Physical Capital Taxation” (with Hongyan Yang), *International Tax and Public Finance* 22, 274 – 310, 2015.
- “On the Desirability of Taxing Capital Income in Optimal Social Insurance” (with Bas Jacobs), *Journal of Public Economics* 96, 853 – 868, 2012.
- “Debt Shifting and Ownership Structure” (with Guttorm Schjelderup), *European Economic Review* 56, 635 – 647, 2012.
- “Optimal Taxation of Risky Human Capital” (with Bas Jacobs and Hongyan Yang), *Scandinavian Journal of Economics* 114, 908 – 931, 2012.
- “Tuition Fees and the Dual Income Tax – The Optimality of the Nordic Income Tax System Reconsidered,” *German Economic Review* 12, 59 – 84, 2011.
- “Capital Structure and International Debt Shifting: A Comment” (with Jarle Møen and Guttorm Schjelderup), *Beta – Scandinavian Journal of Business Research* 24, 132 – 141, 2011.
- “Profit-shifting in Two-sided Markets” (with Guttorm Schjelderup), *International Journal of the Economics of Business* 17, 373 – 383, 2010.
- “Harmonization of Corporate Tax Systems and its Effect on Collusive Behavior” (with Guttorm Schjelderup), *Journal of Public Economic Theory* 11, 599 – 621, 2009.
- “Taxing Risky Capital Income – A Commodity Taxation Approach,” *FinanzArchiv* 64, 311–333, 2008.
- “Dual Income Taxation as a Stepping-stone Towards a European Corporate Income Tax” (with Bernd Genser) *Intereconomics – Review of European Economic Policy* 42, 132–138, 2007.
- “*Optimale Besteuerung riskanter Einkünfte*” (Dissertation), Beiträge zur Finanzwissenschaft 20, Mohr-Siebeck, Tübingen, 2006.
- “Taxing Nothing -- Tax Arbitrage and the Vanishing Tax Revenue of Capital Income Taxation,” *Journal of Economics* 82, 25 – 47, 2004.
- “Smoothing the Implicit Tax Rate in a Pay-as-you-go Pension System” (with Mathias Kifmann), *FinanzArchiv* 57, 261 – 283, 2000.

Other (Non-refereed) Publications

„Rentebegrensningsregelen: et fornuftig valg“, in *Forskningsnytt fra Skatteetaten 2015*, Skatteetaten, Oslo, 16 – 17, 2016.

„Kapitalbesteuerung und Bildungssubventionen: Katalysatoren eines modernen Wohlfahrtsstaates“ (with Hongyan Yang), in: *Die Ökonomenstimme*, www.oekonomenstimme.org, published 02. Mai 2011.

„Ist eine Spekulationssteuer wünschenswert“ (with Wolfgang Eggert and Bernd Genser), in: Ahlheim, M., Wenzel, H.-D., Wiegard, W. (Hrsg.), *Steuerpolitik - Von der Theorie zur Praxis*, Springer, Berlin/Heidelberg, 2003.

„Die Fiktion der deutschen Einkommensteuer als synthetisches Besteuerungssystem - Das Karlsruher Rentenurteil als Chance für eine konsistente Steuerreform,“ *ÖHW - Das öffentliche Haushaltswesen in Österreich* 44, 65 – 83, 2003.

Working Papers:

"Shall We Tax the Risk Premium" (with Bodo Hilgers), CoFE - Working Paper 02/17, Universität Konstanz, 2002.

„First-Best Optimality in Capital Income Taxation“ (with Bodo Hilgers), NHH Discussion Paper SAM 26/2004, Bergen, 2004.

“Competition between Bank Regulators” (with Wolfgang Eggert), NHH Discussion Paper SAM 29/04, Bergen, 2004.

“Human Capital, Multiple Income Risk and Social Insurance,“ NHH Discussion Paper FOR 18/2008, Bergen, 2008.

“Educational and Wage Risk: Social Insurance vs. Quality of Education” (with Benjamin Weigert) CESifo Working Paper Series No. 2513, München, 2009.

“Education, Wage Uncertainty and the ‘Flat Tax Debate’” (with Hongyan Yang), Discussion Paper 09/01, Research Group “Heterogeneous Labor,“ University of Konstanz, 2009.

“Shutting the Stable Door after the Horse Has Bolted? On Educational Risk and the Quality of Education” (with Benjamin Weigert), CESifo Working Paper Series No. 3436, München, 2011.

“International Debt Shifting: Do Multinationals Shift Internal or External Debt?” (with Jarle Møen, Guttorm Schjelderup and Julia Tropina), CESifo Working Paper Series No. 3519, München, 2011.

“International Climate Agreements, Cost Reductions and Convergence of Partisan Politics” (with Patrick Laurency), CESifo Working Paper Series No. 3591, München, 2011.

“Abusive Transfer Pricing and Economic Activity” (with Søren Bo Nielsen and Guttorm Schjelderup), CESifo Working Paper Series No. 4975, München, 2014.

- “Capital Taxation and Imperfect Competition: ACE vs. CBIT” (with Kurt Brekke, Armando Garcia Pires and Guttorm Schjelderup), CESifo Working Paper Series No. 5075, München, 2014.
- “The Effect of the Norwegian Wealth Tax on Investors’ Activity in Small, Non-listed Companies”, NHH Discussion Paper RRR-01/2015, Bergen.
- “Profit Shifting, Regulation, and Economic Activity”, NHH Discussion Paper RRR-02/2015, Bergen.
- “The Effect of Tax Havens on Host Country Welfare” (with Tom Gresik and Guttorm Schjelderup), CESifo Working Paper Series No. 5314, München, 2015.
- “Income Shifting under Losses” (with Arnt Ove Hopland, Petro Lisowsky and Mohammed Mardan), NHH Discussion Paper FOR 21/2015, Bergen, 2015.
- “Immobilizing Corporate Income Shifting: Should It Be Safe to Strip in the Harbor?” (with Tom Gresik and Guttorm Schjelderup), CESifo Working Paper Series No. 5609, München, 2015.
- “Optimal Policies against Profit Shifting: The Role of Controlled-Foreign-Company Rules” (with Andreas Haufler and Mohammed Mardan), CESifo Working Paper Series No. 5850, München, 2016.
- “Taxing Royalty Payments” (with Steffen Juranek and Guttorm Schjelderup), NHH Discussion Paper FOR 16/2016, 2016.

Current Projects:

- Multinationals and Their Financial Tax Avoidance Strategies (with Tom Gresik, Andreas Haufler, Arnt Ove Hopland, Petro Lisowsky, Mohammed Mardan, Jarle Møen, Søren Bo Nielsen, Martin Ruf, Guttorm Schjelderup, Julia Tropina Bakke and Georg Wamser)
- Corporate Taxation under Imperfect Competition (with Kurt Brekke, Armando Pires and Guttorm Schjelderup)
- Educational Risk and Graduate Taxes (with Benjamin Weigert)

Referee for

Journal of Public Economics, International Economic Review, European Economic Review, Economics Letters, Scandinavian Journal of Economics, Journal of Economic Behavior and Organization, Journal of Economic Growth, Journal of Public Economic Theory, International Tax and Public Finance, Scottish Journal of Political Economy, European Journal of Political Economy, FinanzArchiv, Public Finance Review, Perspektiven der Wirtschaftspolitik, Zeitschrift für Betriebswirtschaft ZfB, Nordic Tax Journal, Journal of Economics and Statistics, BuR Business Research, Samfunnsøkonomen

Editorial Activities

Since July 2016

Associate Editor at the Nordic Tax Journal

From 2017

Editorial Board of Jahrbücher für Nationalökonomie und Statistik (The Journal of Economics and Statistics)

Memberships:

CESifo Network

European Accounting Association

Finanzwissenschaftlicher Ausschuß des Vereins für Socialpolitik

International Institute of Public Finance

Norwegian Center for Taxation (NoCeT)

Verein für Socialpolitik (German Economic Association)

Teaching Experience:

Lectures in “Taxes and Business Strategies”

Spring 2013, 2014, 2015, 2016

Lectures in “Public Economics: Institutions”

SS 2005, SS 2006, SS 2007, SS 2009, SS 2010

Lectures in “Public Economics: Theory”

WS 2006/07, WS 2007/08, WS 2009/10, WS 2010/11

Lectures in “Corporate Finance, Taxation and Multinationals“

WS 2011/12, WS 2012/13

Lectures in “International Taxation”

WS 2011/12

Seminar “Corporate Taxation: An International Comparison”

WS 2011/12

Tutorials in “Introductory Economics”

WS 2000/01, WS 2001/02, WS 2004/05, WS 2005/06

Tutorials in “Public Economics I: Institutions”

SS 2001, SS 2002, SS 2005, SS 2006, SS 2007, SS 2009

Tutorials in “Public Economics II: Theory”

WS 2001/02, WS 2006/07, WS 2007/08, WS 2009/10, WS 2010/11

Tutorials in “Microeconomics I”

SS 2003

Tutorials in “International Taxation”

WS 2011/12

Scholarships and Grants:

Ruhrgas-Foundation Scholarship for a research visit at NHH, Bergen, 2004

E.ON-Ruhrgas-Foundation Scholarship for a research visit at NHH, Bergen, May 2008
DFG-Scholarship for a research visit at NHH, Bergen, June – September 2008
E.ON-Ruhrgas-Foundation Scholarship for a research visit at NHH, Bergen, March/April
2009
Project director „Globalisierung, Steuer- und Bildungspolitik: Nationaler Anpassungsdruck
und neuer Systemwettbewerb“ (with Bernd Genser) at Fritz-Thyssen-Stiftung
Young Scholar Fund Grant (Uni Konstanz) for a research visit at NHH, Bergen, March 2011
DFG-Scholarship for a research visit at NHH, Bergen, May – September 2011

Academic Presentations since 2005:

International Institute of Public Finance, Annual meeting in Jeju, South Korea, 2005, Com-
pany Tax Reform in Europe and its Effect on Collusive Behavior.
4th Norwegian-German Seminar on Public Economics, Garmisch-Partenkirchen, 2005,
Company Tax Reform in Europe and its Effect on Collusive Behavior.
Verein für Socialpolitik, Annual Meeting in Bonn, 2005, Company Tax Reform in Europe and
its Effect on Collusive Behavior.
The Research Council of Norway, Skatteforum, Oslo, 2006, Company Tax Reform in Eu-
rope and its Effect on Collusive Behavior.
CESifo Venice Summer Institute: The Future of Capital Income Taxation, San Servolo,
2006, Optimal Income Taxation with a Risky Asset -- The Triple Income Tax.
International Institute of Public Finance, Annual meeting in Paphos, Cyprus, 2006, First-best
Optimality in Capital Income Taxation.
International Institute of Public Finance, Annual meeting in Paphos, Cyprus, 2006, Tuition
Fees and the Dual Income Tax -- The Optimality of the Nordic Income Tax System Re-
considered.
Verein für Socialpolitik, Annual Meeting in Bayreuth, 2006, Tuition Fees and the Dual In-
come Tax -- The Optimality of the Nordic Income Tax System Reconsidered.
Universität Paderborn, Research seminar, 2006, Tuition Fees and the Dual Income Tax --
The Optimality of the Nordic Income Tax System Reconsidered.
Justus-Liebig-Universität Gießen, Research seminar, 2006, Tuition Fees and the Dual In-
come Tax -- The Optimality of the Nordic Income Tax System Reconsidered.
ZEW Mannheim, Research group meeting, 2006, Tuition Fees and the Dual Income Tax --
The Optimality of the Nordic Income Tax System Reconsidered.
Universität Augsburg, Research seminar, 2007, Tuition Fees and the Dual Income Tax --
The Optimality of the Nordic Income Tax System Reconsidered.
Justus-Liebig-Universität Gießen, Research seminar, 2007, Educational Risk and Public
Policy: Taxation, Fees, Loans, and Incentives.

International Institute of Public Finance, Annual meeting in Warwick, England, 2007, Educational Risk and Public Policy: Taxation, Fees, Loans, and Incentives.

European Association of Labour Economists, Annual meeting in Oslo, Norway, 2007, Educational Risk and Public Policy: Taxation, Fees, Loans, and Incentives

Verein für Socialpolitik, Annual Meeting in Munich, 2007, Insuring Educational Risk: Opportunities versus Income.

5th Norwegian-German Seminar on Public Economics, Garmisch-Partenkirchen, 2007, Insuring Educational Risk: Opportunities versus Income.

PAI seminar, Universitet Gent, Gent, 2008, Insuring Educational Risk: Opportunities versus Income.

CESifo Area Conference on Public Sector Economics, ifo, Munich, 2008, Educational and Wage Risk: Public Insurance and Incentives.

International Institute of Public Finance, Annual meeting in Maastricht, The Netherlands, 2008, Educational and Wage Risk: Public Insurance and Incentives.

Norwegian University of Science and Technology (NTNU) Trondheim, Stabsseminar, 2008, Optimal Taxation of Risky Human Capital.

Norwegian School of Economics and Business Administration (NHH) Bergen, Stabsseminar, 2008, Optimal Taxation of Risky Human Capital.

Erasmus Universiteit Rotterdam, Researchseminar, 2008. Optimal Taxation of Risky Human Capital.

Justus-Liebig-Universität Gießen, Lunchseminar, 2008. Optimal Taxation of Risky Human Capital.

Philipps-Universität Marburg, Researchseminar, 2008. Optimal Taxation of Risky Human Capital.

Association of Public Economic Theory, Annual Meeting in Galway, Ireland, 2009, Multinationals, Minority Ownership and Tax-Efficient Financing Structures.

International Institute of Public Finance, Annual Meeting in Cape Town, South Africa, 2009, Multinationals, Minority Ownership and Tax-Efficient Financing Structures.

Verein für Socialpolitik, Annual Meeting in Magdeburg, 2009, Multinationals, Minority Ownership and Tax-Efficient Financing Structures.

Japanese-German Seminar on Public Economics and Political Economy, Konstanz, 2009, Multinationals, Minority Ownership and Tax-Efficient Financing Structures.

7th Bundesbank MiDi Workshop, Frankfurt, 2009, Multinationals and International Debt Shifting: Internal vs. External Debt.

6th Norwegian-German Seminar on Public Economics, Munich, 2009, On the Desirability of Taxing Capital Income to Reduce Moral Hazard in Social Insurance.

Université de Strasbourg, Straßburg, France, Research Seminar, 2009, Multinationals, Mi-

nority Ownership and Tax-Efficient Financing Structures.
 Fritz-Thyssen-Workshop "Globalization, Education and Taxation", Konstanz, 2010, Insuring Educational Risk: "It Is the Quality of Education".
 Association of Public Economic Theory, Annual Meeting in Istanbul, Turkey, 2010, On the Desirability of Taxing Capital Income to Boost Social Insurance.
 International Institute of Public Finance, Annual Meeting in Uppsala, Sweden, 2010, On the Desirability of Taxing Capital Income to Boost Social Insurance.
 Verein für Socialpolitik, Annual Meeting in Kiel, 2010, On the Desirability of Taxing Capital Income to Boost Social Insurance.
 CESifo-Conference "Corporate Taxes and Corporate Governance", Munich, 2010, Multinationals, Minority Ownership and Tax-Efficient Financing Structures.
 Technische Universität Dresden, Research Seminar, 2011, It Is the Quality of Education, Stupid: How to Cope with Educational Risk.
 CESifo Area Conference on Public Sector Economics, ifo, Munich, 2011, International Climate Agreements: Threat or Chance for Green Parties?
 Norwegian School of Economics (NHH) Bergen, Lunsjseminar, 2011, International Debt Shifting: Do Multinationals Shift Internal or External Debt?
 Statistics Norway (SSB), Oslo, Research Seminar, 2011, International Debt Shifting: Do Multinationals Shift Internal or External Debt?
 Verein für Socialpolitik, Annual Meeting in Frankfurt, 2011, International Climate Agreements: Threat or Chance for Green Parties?
 University of Tilburg, CentER Economics Seminar, 2011, International Debt Shifting: Do Multinationals Shift Internal or External Debt?
 7th Norwegian-German Seminar on Public Economics, Munich, 2011, International Debt Shifting: Do Multinationals Shift Internal or External Debt?
 International Institute of Public Finance, Annual Meeting in Dresden, Germany, 2012, Transfer Pricing and Debt Shifting by Multinationals.
 LMU Munich, Public Finance Seminar, 2012, International Debt Shifting: Do Multinationals Shift Internal or External Debt?
 University of Oslo, OFS Seminar, 2013, Interest-rate Manipulation and Debt Shifting by Multinationals.
 CESifo Area Conference on Public Sector Economics, ifo, Munich 2013, Intragroup Financial Transactions and Profit Shifting.
 The Research Council of Norway, Skatteforum, Åsgårdstrand, 2013, Profit Shifting and Corporate Profit Tax Evasion.
 Association of Public Economic Theory, Annual Meeting in Lissabon, Portugal, 2013, Intragroup Financial Transactions and Profit Shifting.

International Institute of Public Finance, Annual Meeting in Taormina, Italy, 2013, International Debt Shifting: Do Multinationals Shift Internal or External Debt?

Verein für Socialpolitik, Annual Meeting in Düsseldorf, 2013, International Debt Shifting: Do Multinationals Shift Internal or External Debt?

8th Norwegian-German Seminar on Public Economics, Munich, 2013, Profit Shifting and Corporate Profit Tax Evasion.

FIBE Conference, Bergen, 2014, Abusive Transfer Pricing and Economic Activity.

MPI Conference “Understanding Tax Havens”, Munich, 2014, Abusive Transfer Pricing and Economic Activity.

OFS Workshop “Taxing Capital Income”, Oslo, 2014, Capital Taxation and Imperfect Competition: ACE vs. CBIT.

CESifo Area Conference on Public Sector Economics, ifo, München, 2014, Capital Taxation and Imperfect Competition: ACE vs. CBIT.

Finanzwissenschaftlicher Ausschuß, German Economic Association, Bremen, 2014, Abusive Transfer Pricing and Economic Activity.

GST Conference “Tax Policy and the Activities of Multinationals”, Tübingen, 2014, Abusive Transfer Pricing and Economic Activity.

International Institute of Public Finance, Annual Meeting in Lugano, Schweiz, 2014, Abusive Transfer Pricing and Economic Activity.

Verein für Socialpolitik, Annual Meeting in Hamburg, 2014, Capital Taxation and Imperfect Competition: ACE vs. CBIT.

Eberhard Karls Universität Tübingen, Business Research Seminar, 2014, Income Shifting under Losses.

German Ministry of Finance, ‘Politikwerkstatt’ Work-shop “Base Erosion and Profit Shifting – Ökonomische Analyse und quantitative Bewertung“, Berlin, 2015, Profit Shifting, Regulation and Economic Activity.

CESifo Area Conference on Public Sector Economics, ifo, München, 2015, Income Shifting under Losses.

European Accounting Association, Annual Meeting in Glasgow, Great Britain, 2015, Parallel Session, Income Shifting under Losses.

UND-Conference “Tax Citizenship and Income Shifting”, Notre Dame Global Gateway London, 2015, Income Shifting under Losses.

International Institute of Public Finance, Annual Meeting in Dublin Irland, 2015, Capital Taxation and Imperfect Competition: ACE vs. CBIT.

Verein für Socialpolitik, Annual Meeting in Münster, 2015, Income Shifting under Losses.

The Research Council of Norway, Skatteforum, Bergen, 2015, FDI, Tax Havens and Regulation of Tax Avoidance – A Welfare Analysis of Profit Shifting.

CESifo Lunch Seminar, CES, München, 2015. An Economic Rationale for Controlled-Foreign-Corporation Rules.

Nuremberg Research Seminar in Economics, Friedrich-Alexander Universität Erlangen-Nürnberg, 2015. An Economic Rationale for Controlled-Foreign-Corporation Rules.

CESifo Area Conference on Public Sector Economics, ifo, München, 2016, Immobilizing Corporate Income Shifting: Should It Be Safe to Strip in the Harbor?

European Accounting Association, Annual Meeting in Maastricht, The Netherlands, 2016, Parallel Session, Multinationals and Income Shifting by Debt.

Finanzwissenschaftlicher Ausschuß, German Economic Association, Annual Meeting in Dresden, Germany, Immobilizing Corporate Income Shifting: Should It Be Safe to Strip in the Harbor?

FACTS-Forschungswerkstatt Freie Universität Berlin, 2016, Flexibility in Income Shifting under Losses.

Verein für Socialpolitik, Annual Meeting in Augsburg, 2016, Immobilizing Corporate Income Shifting: Should It Be Safe to Strip in the Harbor?

TAF Research Seminar, Universität Paderborn, 2016, Flexibility in Income Shifting under Losses. (scheduled)

Goethe Universität Frankfurt, Applied Microeconomics and Organization Seminar, 2016, Capital Taxation and Imperfect Competition: ACE vs. CBIT. (scheduled)

Bergen, November 2016