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Curriculum Vitae

24.07.2018

Personal Details

Date of birth: 21.05.1985

Place of birth: Neuburg an der Donau

Family status: married, two children

Citizenship: German

Current Position

Assistant Professor in Business Taxation at the Norwegian School of Economics

Previous Employment, Education and Research Visits

2014-2018	Post-doctoral researcher at KOF, ETH Zurich (Chair of Public Economics)
05/2016	Visiting fellow, Norwegian School of Economics
04/2015	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 (Seminar for Economic Policy)
2005-2010	Diplom-Volkswirt (equiv.: Master in economics) at the University of Munich

Affiliations

Since 04/2018 CESifo Research Affiliate

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

Publications in Peer-Reviewed Journals

"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

"Profit shifting and investment effects: The implications of zero-taxable profits" (with Marko Köthenbürger and Michael Stimmelmayer), 2018, CESifo Working Paper No. 6895, R&R: *Journal of Public Economics*.

"Tax competition in developed, emerging and developing regions - same same but different?" (with Michael Stimmelmayer), 2018. CESifo Working Paper No. 7090.

Work in progress

"Commodity taxation with honesty, avoidance and evasion: Evidence from the United States" (with David R. Agrawal), R&R: *Journal of Public Economics*.

"Multi-part tariffs and differentiated commodity taxation" (with Anna D'Annunzio and Antonio Russo), under review.

"Corporate taxation, tax administration and development".

"Implications of losses for multinationals' income shifting" (with Arnt O. Hopland, Petro Lisowsky and Dirk Schindler).

Seminar and conference presentations

- 2018 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 Association for Public Economic Theory, 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

- Tutorials Public Finance and economic policy – 2010 (undergraduate)
Competition policy and regulation policy – 2010/11, 2011/12, 2012/13, 2013/14 (undergraduate)
Introduction to economic policy – 2011, 2012, 2013, 2014 (undergraduate)
- Seminars Corporate taxation – 2013/14 (graduate)
Taxation and regulation of the financial sector – 2013/14 (undergraduate)
International taxation – 2011/12 (graduate)
Public finance and the state in developing countries – 2010/11 (undergraduate)

Referee

American Economic Journal: Economic Policy, CESifo Economic Studies, Economic Inquiry, FinanzArchiv/Public Finance Analysis, International Tax and Public Finance, Journal of Business Economics and Management, Journal of Economic Behavior and Organization, Public Finance Review

Spring Meeting of Young Economists