

# Floris Zoutman

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## PROFESSIONAL EXPERIENCE

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<b>Associate Professor</b> NHH Norwegian School of Economics	2018-
<b>Managing Editor</b> <i>Nordic Tax Journal</i>	2022-
<b>Assistant Professor</b> NHH Norwegian School of Economics	2013-2017
<b>Visiting Scholar</b> CPB Netherlands Bureau for Economic Policy Analysis,	2010-2012

## EDUCATION

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<b>PhD in Economics (Cum Laude)</b> , Erasmus School of Economics/Tinbergen Institute, Rotterdam	2014
Dissertation Title: A Symphony of Redistributive Instruments Primary Advisor: Bas Jacobs	
<b>Visiting Student Researcher</b> , University of California Berkeley, Berkeley CA	2012
<b>Research Master in Economics and Econometrics (Cum Laude)</b>	2009
Master thesis: Deal or No Deal: Estimating utility functions with the use of simulation techniques	

## RESEARCH FIELDS

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Public Economics, Public Finance, Financial Economics, Econometric Methods

## GRANTS AND AWARDS

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NRC Young Research Talent (FRIPRO) Grant	2020-2025
FIBE Publisher's Award	2017
SIEP Annual Congress Best Paper Award	2016
IIPF Young Economist Award	2013
NWO Free Competition PhD Scholarship	2009-2013

## PUBLICATIONS

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Floris T. Zoutman and Bas Jacobs (2016), 'Optimal Redistribution and Monitoring of Labor Supply', *Journal of Public Economics* 135 pp 15-31

Bas Jacobs, Egbert L.W. Jongen and Floris T. Zoutman (2017), 'Revealed Social Preferences of Dutch Political Parties', *Journal of Public Economics* 156 pp 81-100

Floris T. Zoutman, Evelina Gavrilova and Arnt O. Hopland (2018), 'Identifying and Estimating Supply and Demand Elasticities Using Exogenous Variation in a Single Tax Rate', *Econometrica* 86(2) 763-771

Evelina Gavrilova, Takuma Kamada, Floris T. Zoutman (2019), 'Is Legal Pot Crippling Mexican Drug Trafficking Organizations? The Effect of Medical Marijuana Laws on US Crime', *Economic Journal* 129(617) pp 375-407

Juranek, Steffen, and Floris T. Zoutman (2021). The effect of non-pharmaceutical interventions on the demand for health care and on mortality: evidence from COVID-19 in Scandinavia." *Journal of Population Economics* 34.4 : 1299-1320

Juranek, Steffen., J. Paetzold, H. Winner and Floris T. Zoutman (2021). Labor market effects of COVID-19 in Sweden and its neighbors: Evidence from administrative data. *Kyklos*, 74(4), 512-526.

Gerritsen, Aart and Floris T. Zoutman (2022), 'Towards a Tax on Actual Returns' in S. Cnossen and B. Jacobs (ed.) *Tax by Design for the Netherlands*, Oxford University Press.

Spiritus, Kevin, Etienne Lehmann, Sander Renes and Floris Zoutman (forthcoming) 'Optimal Taxation with Multiple Incomes and Types' *Theoretical Economics*.

## WORKING PAPERS

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‘The Big Short (Interest): Closing the Loopholes in the Dividend-Withholding Tax’ (joint with Elisa Casi, David Murphy and Evelina Gavrilova-Zoutman) CESifo Working Paper No. 9594. R&R in *American Economic Journal: Economic Policy*

‘Dynamic Causal Forests with an Application to Payroll Tax Incidence in Norway’ (joint with Evelina Gavrilova-Zoutman and Audun Langørgen) CESifo Working Paper No. 10532. R&R in *Journal of Applied Econometrics*

‘Wealth Taxation: The Key to Unlocking Capital Gains’ (joint with Guttorm Schjelderup)

‘Sufficient Statistics In International Taxation’ (in progress)

‘Depositary Fake: Claiming DWT Credits by Exploiting Pre-Release ADRs of European Stocks’ (joint with David Murphy and Maximilian Todtenhaupt) (in progress)

‘Gentrification and Crime: Evidence from a Tax-Exempt Policy in New York City’ (joint with Evelina Gavrilova, Takuma Kamada and Jessica Di Salvatore) (in progress)

‘The Elasticity of Taxable Wealth: Evidence from the Netherlands’,

## RESTING PAPERS

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‘When a Price is Enough: Implementation in Optimal Tax Design’ (joint with [Sander Renes](#))

‘Optimal Redistributive Taxes and Redistributive Preferences in the Netherlands’ (joint with Bas Jacobs and Egbert Jongen)

## NON-ENGLISH PUBLICATIONS

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Jacobs, Bas, Egbert L.W. Jongen, en Floris T. Zoutman (2013), “Hoger toptarief levert niets op” (“An increase in the top tax rate does not increase tax revenue”), CPB Policy Brief 2013/04

Gerritsen, Aart en Floris T. Zoutman (2019), “Naar een heffing op werkelijk rendement” (“Towards a Tax on Actual Returns”), in *The Cnossen Review* (eds. Bas Jacobs and Sybren Cnossen)

Bjerksund Petter, Guttorm Schjelderup and Floris T. Zoutman (2023), “Skatteutvalget og skatt på kapitalinntekter” (The Tax Committee and Taxing Capital Income). *Samfunnsøkonomene* vol. 37(2).

## TEACHING EXPERIENCE

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Scientific Methods: Research Design and Methodological Choices for Accounting, Business and Management Science (PhD)	2020-
Personal Finance and Taxation, NHH Norwegian School of Economics (Master)	2018-
Econometrics for Business and Accounting Research (Master)	2017-2018
Taxation and Policy Analysis, Norwegian School of Economics (Bachelor)	2014-2017
TA Tax Policy, Erasmus School of Economics (Master)	2010-2013
TA Macroeconomics, Erasmus School of Economics (Bachelor)	2012-2013
TA Microeconomics, University of Groningen (Bachelor)	2005-2008

## REFEREEING

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*American Economic Review, Quarterly Journal of Economics, Journal of Political Economy, Review of Economic Studies, Review of Economics and Statistics, American Economic Journal: Economic Policy, American Economic Review: Insights, Economic Journal, Journal of Public Economics, European Economic Review, Journal of Human Resources, Journal of Health Economics, Scandinavian Journal of Economics, International Tax and Public Finance, Journal of Economic Inequality, Economic Letters, National Tax Journal, Social Choice and Welfare, IZA Journal of Labor Economics, Journal of Public Economic Theory, Annals of Economics and Statistics, Oxford Economic Papers, Journal of Population Economics and FinanzArchiv.*

## SOFTWARE

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Matlab, Stata, R, Julia, LaTeX, MS Office

## LANGUAGES

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English (fluent), Dutch (native), Norwegian (good), German (basic) and French (basic)