

**Academic Appointments**

Utah State University:	Lars Peter Hansen Associate Professor of Economics and Statistics Assistant Professor of Economics	2023 - 2018 – 2023
NBER:	Faculty Research Fellow Post-doctoral Research Fellow on Long-Term Fiscal Policy	2021 - 2017 – 2018
CEPR:	Research Affiliate	2020 -
CESifo:	Research Network Affiliate	2020 -
Oxford University CBT:	International Research Fellow Research Fellow	2017 - 2010 - 2017

**Additional Appointments**

ITAX: Policy Watch editor		2024 -
National Tax Association: Board of Directors		2022 - 2025
Tax Justice Network: Associate Research Fellow		2022 -

**Education**

University of Oxford		
D.Phil., Economics, Thesis title: “ <i>Essays in Corporate Taxation</i> ”		2017
University of Warwick		
M.Sc., Economics and International Financial Economics, Distinction		2010
University of Warwick		
B.Sc., Mathematics and Economics, 1 <sup>st</sup> Class Honours		2009

**Publications**

1. “Dividend Taxation and Firm Performance with Heterogeneous Payout Responses” with Irem Guceri and Evangelos Kumanakos, *conditionally accepted at AEJ: Economic Policy*
2. “Labor Market Consequences of Anti-tax Avoidance Policies”, *accepted at International Tax and Public Finance*
3. “Tax Avoidance Networks and the Push for a 'Historic' Global Tax Reform” with Michael Devereux and Irem Guceri, *Tax Policy and the Economy, 2023 vol 37*
4. “Output Distortions and the Choice of Legal Form of Organization” with Sepideh Raei, *Economic Modelling, 2023, vol 119*

5. “Real Responses to Anti-tax Avoidance Policies: Evidence from UK’s Worldwide Debt Cap” with Yaxuan Qi and Jing Xing, *Journal of Public Economics*, 2022 vol 214
6. Tax Avoidance Regulations and Stock Market Responses, with Yaxuan Qi and Danjue Clancey-Shang, *Journal of International Financial Markets, Institutions and Money*, 2022, Elsevier, vol.77(C)
7. Why are Contributions of Multinational Firms to Corporate Tax Revenues Declining?, *Oxford Bulletin of Economics and Statistics*, 2022, vol.84(2), pp.401-426, April
8. Are financing constraints binding for investment? Evidence from natural experiment, *Journal of Economic Behavior and Organization*, Volume 177, September 2020, pp.618-640
9. Profit shifting and corruption, with André Seidel, *International Tax and Public Finance*, 2020, vol 27, pp 1051-1080
10. Comparing UK tax returns of foreign multinationals to matched domestic firms. *American Economic Review*, 2019, 109(8), 2921-53
11. The effect of loss offset provisions on the asymmetric behaviour of corporate tax revenues in the business cycle. *National Tax Journal*, March 2019, Vol 72, Issue 1, pp. 45-78
12. With Which Countries do Tax Havens Share Information? with Clemens Fuest, *International Tax and Public Finance*, April 2014, Volume 21, Issue 2, pp. 175-197

#### **Working Papers:**

1. “Tax Strategy Disclosure: A Greenwashing Mandate” with Elisa Casi, Carol Seregini and Barbara Stage (*R&R at Journal of Accounting Research*)
2. “Organizational Capacity and Profit Shifting” with Daniela Scur (*R&R at Journal of Public Economics*)
3. “Fiscal Consequences of Corporate Tax Avoidance” with Petr Jansky and Evgenia Dubinina (*R&R at Journal of Public Economics*)
4. “Turnover taxes and innovation” with Jing Xing and Xipei Hou (*R&R at Journal of Development Economics*)
5. “Measuring Firm Activity from Outer Space” with Andre Seidel (*R&R at Journal of Economic Geography*)

#### **Work in progress:**

6. “Tax Policy, Investment and Profit-Shifting” with Michael Devereux and Irem Guceri
7. “Elasticity of Taxable Income Across Countries” with Nathan Seegert and Elena Patel
8. “The role of intellectual property in tax planning” with Irem Guceri and Paul Organ
9. “The Value Added of Tax Preparers” with Hadar Avivi, Jakob Brounstein, Felipe Lobel and Alex Yuskavage
10. “Life after leak: An examination of the impact of offshore data leaks on firms’ operations” with Simone Traini
11. “Profit Shifting and Firm Growth” with Sepideh Raei
12. “The Complexity of Tax Haven Usage” with Yaxuan Qi and Jing Xing

13. “Firm Dynamics and the Legal Form of Organization” with Sepideh Raei

**Other Writing:**

1. “Long-term Orientation and Tax Avoidance Regulations” with Danjue Clancey-Shang and Yaxuan Qi, 2024, forthcoming in *Journal of Risk and Financial Management*
2. “Business Legal Status and New Firm Performance: Evidence From Kauffman firm Survey” with Sepideh Raei, 2024, forthcoming in *FinanzArchiv 100th Anniversary Issue*
3. “Fiscal consequences of corporate tax avoidance” with Evgeniya Dubinina and Petr Jansky, 2023, *VoxEU column*
4. “How multinationals circumvent anti tax-avoidance regulations”, 2020, *LSE Business Review*
5. “What do we know about the effects of fiscal consolidation on short-term growth? Implications for the UK”, with Michael Devereux and Clemens Fuest, Chapter in “*Taxation and the Financial Crisis*”, edited by J. Alworth and G. Arachi, Oxford University Press (Oxford, United Kingdom), 2012
6. Katarzyna Bilicka and Michael Devereux (2012) “The competitiveness of the UK corporation tax rate”, *British Tax Review 2012, 4, pp. 365-370*
7. “G20 Corporation Tax Ranking” with Michael Devereux, Clemens Fuest, Giorgia Maffini, Strahil Lepoev, Oxford University Centre for Business Taxation special reports, 2016, 2012, 2011

**Grants, Honors, Scholarships, and Fellowships:**

2021	Department Researcher of the Year Award
2021	United Nations University World Institute for Development Economics Research grant for a project “ <i>Fiscal Consequences of Corporate Tax Avoidance</i> ” for Data for tax revenue mobilization call (\$5,000)
2020	W.E. Upjohn Institute Early Career Research grant for a project “ <i>Labor Market Consequences of Anti-tax Avoidance Policies: Evidence from the UK Worldwide Debt Cap</i> ” (\$5,000)
2019	Department Researcher of the Year Award
2019	Centre for Growth and Opportunity Research Grant for a project “ <i>Measuring Firm Growth from Outer Space</i> ” (\$4,000)
2019	Cornell Centre for Social Sciences Small Grant Award with D. Scur for a project “ <i>Structured Management and Profit Shifting Practices in the Firm</i> ” (\$10,000)
2017	RES PhD meeting Best paper award

**Graduate Students:**

Masters’ thesis committee:

- Emily Blake (2022, co-chair)
- Julie Norman (2022, chair)
- Colin Martinez (2024, chair)
- Sajid Hasnat (2024, member)

PhD thesis committee member/ examiner:

- Sophie Cottet (2023, Economics Department, Paris School of Economics)
- Manon Francois (2023, Economics Department, Paris School of Economics)
- Usama Jamal (2024, Economics Department, Manchester University)
- Haishan Yang (2023, Agriculture Economics Department, USU)

### **Professional Activities:**

Conferences and invited presentations (including scheduled, virtual is denoted by \*, invited by ^):

**2024:** AEA (invited session)^, McMaster University^, University of Michigan^, Michigan State University^, LMU and ifo Munich Tax/Trade Workshop^, Columbia Law School & Economics tax policy workshop^, University of Mannheim^, Charles University Prague^, CEPR Public Economics Symposium, CESifo Venice Summer Institute Workshop

**2023:** AEA (invited discussant)\*, UCLA Colloquium on Tax Policy and Public Finance^, 6<sup>th</sup> Tax Workshop in Warsaw (invited plenary)^\*, University of Warsaw applied economics workshop (invited discussant)\*, CMU Tepper^, International Tax Policy Forum (ITPF)^, NTA

**2022:** AEA (invited discussant)\*, International Tax Policy Forum (ITPF)\*^, UNC Tax Symposium (invited discussant)^, CESifo Public Economics area conference, NHH Norwegian School of Economics^, CESifo Public Economics Week^, University of Warsaw^, IIPF (invited session)^, Oxford University Center for Business Taxation Annual Symposium (invited discussant)^, CESifo Venice Summer Institute Workshop on Using Novel Methods and Data in Applied Microeconomic Research, ECARES workshop on tax avoidance at University of Brussels^, NBER Tax Policy and the Economy, Columbia University^, EU Tax Observatory conference at Charles University in Prague (keynote)^, NTA, SEA, University of Manchester^

**2021:** ifo Conference on Macroeconomics and Survey Data\*, 3<sup>rd</sup> JRC Fiscal Policy Modelling Workshop at European Commission\*^, NBER PIE workshop\*, CESifo Area Conference on Public Economics\*, RES conference\*, ZEW Public Finance conference\*, NTA Spring Symposium\*^, IEB: Workshop on Economics of Taxation\*, LMU Munich\*^, University of Groningen\*^, ZEW Mannheim\*^, NBER SI Public Economics\*, IIPF\*(invited session), UC Berkeley^, MannheimTaxation\*, RIDGE Public Economics\*, The conference to launch EU Tax Observatory: The fiscal and distributional consequences of global tax avoidance and tax evasion\*^, NBER Business Taxation workshop\*, North American Meeting of Urban Economic Association\*, TARC at University of Exeter\*^, BYU/ Utah Applied Microeconomic workshop, NTA\*, IMF Virtual Workshop on Divergent Recoveries and Global Imbalances (invited discussant)\*^, Cornell University, Dyson School of Business ^

**2020:** NBER PIE workshop (cancelled), Tax workshop at the University of Quebec at Montreal\*^, SIOE 2020\*, Annual Conference of the Multinational Finance Society\*, IIPF 2020\*, ES World Congress 2020\*, European Economic Association\*, MannheimTaxation\*, National Tax Association\*, NBER Organizational Economics\*, 5th Zurich Conference on Public Finance in Developing Countries\*, AFBC Sydney\*

**2019:** Utah Tax Invitational, (Ce)^2 workshop, CBT Summer Symposium, IIPF, Women in Economics workshop, European Economic Association, National Tax Association, University of Bath, AFBC Sydney, Empirical Management Conference, 4th Zurich Conference on Public Finance in Developing Countries (invited discussant)

**2018:** RES conference, Microsoft Research, LAGV Public Economics conference, IIPF, NBER Corporate Tax Workshop (invited discussant), National Tax Association, LSE international economics seminar\*^

**2017:** RES PhD meeting, Utah State University, Bucknell University, HMRC – CBT workshop, Private meeting of ETPF members, London, ZEW Public Finance conference, LAGV Public Economics conference, ETPF –IFS conference, EconPol workshop, CBT Summer Symposium, (Ce)<sup>2</sup> workshop, WIEM conference, National Tax Association

**pre-2017:** Private meeting of ETPF members, Bern 2016, HMRC 2016, IIPF 2012, 2013, 2014, 2016, Institute for Fiscal Studies 2016, MaTax conference 2016, CBT seminar 2016, 2014, 2013, National Tax Association 2016, University of Oxford departmental seminar 2016, 2015, TU Dresden 2014<sup>^</sup>, PET 2014, European Economic Association 2014

Referee Service: QJE, AER, ReStud, AER: Insights, Journal of Finance, ReStat, Management Science, AEJ: Economic Policy, AEJ: Applied Economics, JPE: Microeconomics, Journal of Public Economics, JEEA, EER, Oxford Review of Economic Policy, Oxford Bulletin of Economics and Statistics, Labour Economics, Economic Policy, Economic Modelling, NTJ, Journal of Comparative Economics, ITAX, Journal of Accounting and Public Policy, Economic Systems, Fiscal Studies, FinanzArchiv, Public Finance Review, German Economic Review, Oxford Research Encyclopedia of Economics and Finance

Grant Reviewing: National Science Foundation, NSF Graduate Research Fellowship Program (GRFP) review panel, Social Sciences and Humanities Research Council of Canada (SSHRC), Marie Fleck ANR, Trans-Atlantic Platform (T-AP) for Social Sciences and Humanities by Sao Paulo Research Foundation

Other:

- Conference Scientific Committee: NTA 2024, Utah Tax Invitational 2019, 2022, 2024; IIPF 2022; Midwest Macro 2022
- Organization of Online Public Finance Seminar Series 2020-2022
- IIPF 2023 co-Chair of the Local Organizing committee