

# PHILIPP DOERRENBERG – CURRICULUM VITAE

(updated: July 14, 2022)

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## CONTACT INFORMATION

University of Mannheim  
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## CURRENT EMPLOYMENT

Professor of Taxation (W3), University of Mannheim, Business School (since 02.2019)

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## AFFILIATIONS

Standing Committee on Public Economics (*Finanzwissenschaftlicher Ausschuss*), German Economic Association (*VfS*), regular member (since 05/2022)

Mannheim Taxation (Leibniz ScienceCampus), Member of the Board (since 02.2019), Co-Coordinator (09.2013—12.2018)

Research Associate, ZEW Mannheim (since 01.2019)

Affiliate, CESifo Network (since 02.2016)

Research Fellow (since 07.2014) and Affiliate (01.2012-07.2014), Institute for the Study of Labor (IZA)

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## PREVIOUS ACADEMIC POSITIONS

Senior Researcher and Deputy Head of Research Unit "International Distribution and Redistribution", Centre for European Economic Research (ZEW), Mannheim (09.2013—12.2018, Senior since 07.2015, Deputy since 06.2017, with tenure since 01.2018)

Fellow and Scholarship Holder, Cologne Graduate School in Economics, Management and Social Sciences (CGS), University of Cologne (10.2010—08.2013)

Resident Research Affiliate (part time), Institute for the Study of Labor (IZA), Bonn (04.2011—08.2013)

Visiting Scholar, Indiana University, Bloomington, IN (01.2012—04.2012)

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## EDUCATION

10.2010—11.2014 Ph.D. in Economics, Cologne Graduate School, University of Cologne, Advisors: Clemens Fuest and Dirk Sliwka (Dr. rer. pol., *summa cum laude*)

10.2005—08.2010 Diplom-Volkswirt (equiv. M.A. Economics), University of Cologne, Grade: 1.3 (top of class)

09.2008—04.2009 Studies in Economics and Political Science, Trinity College Dublin

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## MAIN REFEREED JOURNAL PUBLICATIONS

“Tax morale and the role of social norms and reciprocity. Evidence from a randomized survey experiment”, 2022, *FinanzArchiv/Public Finance Analysis* 78, pages 44-86 (special issue “Behavioral Taxation”) (with A. Peichl)

“Higher taxes on less elastic goods? Evidence from German municipalities”, 2019, *Regional Science and Urban Economics* 75, pages 165-186 (with S. Blesse and A. Rauch)

“Do retirement savings increase in response to information about retirement and expected pensions?”, 2018, *Journal of Public Economics* 158, pages 168-179 (with M. Dolls, A. Peichl and H. Stichnoth)

“Remittances and Public Finances: Evidence from Oil-Price Shocks”, 2017, *Journal of Public Economics* 155, pages 122-137 (with Z. Asatryan and B. Bittschi)

“The elasticity of taxable income in the presence of deduction possibilities”, 2017, *Journal of Public Economics* 151, pages 41-55 (with A. Peichl and S. Siegloch)

“Tax compliance and information provision: Evidence from a field experiment with small firms”, 2017, *Journal of Behavioral Economics for Policy* 1(1) (with J. Schmitz)

“Does the use of tax revenue matter for tax compliance behavior?”, 2015, *Economics Letters* 128, pages 30-34

“Circumstantial Risk: Impact of future tax evasion and labor supply opportunities on risk exposure”, 2015, *Journal of Economic Behavior & Organization* 109(January), pages 85-100 (with D. Duncan and C. Zeppenfeld)

“Experimental Evidence on the Relationship between Tax Evasion Opportunities and Labor Supply”, 2014, *European Economic Review* 68(May), pages 48-70 (with D. Duncan)

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## WORKING PAPER AND WORK IN PROGRESS

*Most recent working paper versions available online:* [CLICK HERE](#)

“How to Improve Payroll Tax Compliance of Small Firms? Evidence from a Randomized Field Experiment” (with A. Pfrang and J. Schmitz)

“How do taxes affect the trading behavior of private investors? Evidence from individual portfolio data” (with F. Buhlmann, B. Loos and Johannes Voget)

“Politicians’ Social Welfare Criteria: An Experiment With German Legislators” (with S. Ambuehl, S. Blesse, C. Feldhaus and A. Ockenfels)

“The German Business Panel: Insights on Corporate Taxation and Accounting during the Covid-19 Pandemic” (with J. Bischof, D. Rostam-Afschar, D. Simons und J. Voget)

“How Does Firm Tax Evasion Affect Prices?” (with D. Duncan)

“Distributional effects of tax-favoured retirement accounts. Evidence from German tax-return data” (with T. Bucher-Koenen, C. Meyer and H.-M. von Gaudecker)

“Attitudes Towards Tax Simplification: Evidence from a Representative Survey and Experiments” (with F. Buhlmann and S. Blesse)

“The End of Work is Near, Isn’t It? Survey Evidence on Automation Angst” (with M. Arntz and S. Blesse)

"Towards an Understanding of Full Tax Incidence" (with R. Winter, F. Eble, D. Rostam-Afschar and J. Voget )

"Groups as Paternalists" (with C. Feldhaus, F. Koelle and A. Ockenfels)

"How Does Group-Decision Making Affect Subsequent Individual Behavior?" (with C. Feldhaus)

"Gender Discrimination against Next-Generation Researchers: Field Experimental Evidence from the Economics Discipline" (with S. Berger, C. Feldhaus and A. Wyss)

"The (in)visible hand: do workers discriminate against employers?" (with D. Duncan and Danyang Li)

"Asymmetric labor-supply responses to wage-rate changes: experimental evidence from an online labor market" (with D. Duncan and M. Loeffler)

"The Role of Taxes for Investor Responses to Earnings Announcements" (with F. Buhlmann, B. Loos and J. Voget)

"How Do Firms Form Preferences about Fiscal Policy - Evidence from German Firms" (with L. Arne-  
mann, F. Buhlmann, F. Eble, C. Karlsson, D. Rostam-Afschar and J. Voget )

"Health information and social preferences. Evidence from a large-scale survey with randomized experi-  
ments" (with P. Hufe, F. Kosse, L. Schwettman and U. Sunde)

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#### FURTHER PUBLICATIONS (INCL. REFEREED) AND POLICY WORK

"Was gute Steuerpolitik braucht", op-ed, *Sueddeutsche Zeitung* (Link), September 14, 2021 (with A. Peichl)

"German Business Panel: Empirische Evidenz zu den Auswirkungen der Corona-Krise auf deutsche Un-  
ternehmen", 2021, *Der Betrieb* 18 (with J. Bischof, F. Eble, C. Karlsson, D. Rostam-Afschar, D. Simons  
and J. Voget)

Several Press and Policy Briefs reporting results from the German Business Panel (GBP), since 10/2020  
(with GBP team)

"Reformoptionen für den deutschen Finanzföderalismus", 2015, *Perspektiven der Wirtschaftspolitik* 16(1),  
pages 26-43 (with F. Heinemann and N. Khayal)

"Is soccer good for you? The motivational impact of big sporting events on the unemployed", 2014, *Eco-  
nomics Letters* 123(1), pages 66-69 (with S. Siegloch)

"Distributional Implications of Tax Evasion: Evidence from the Lab", 2014, *Public Finance Review* 42(6),  
pages 720-744 (with D. Duncan)

"Nice Guys Finish Last: Do Honest Taxpayers Face Higher Tax Rates?", 2014, *Kyklos* 67(1), pages 29-53  
(with D. Duncan, C. Fuest and A. Peichl)

"The impact of redistributive policies on inequality in OECD countries", 2014, *Applied Economics* 46(17),  
pages 2066-2086 (with A. Peichl)

"Finanzwissenschaftliches Gutachten zum Länderfinanzausgleich", Expertise on behalf of the Ministry of  
Economics and Finance at the federal state of Baden-Wuerttemberg, 2014 (with F. Heinemann)

"Progressive Taxation and Tax Morale", 2013, *Public Choice* 155(3-4), pages 293-316 (with A. Peichl)  
(based on my master's thesis)

"Biofuels – At what cost? Government support for ethanol and biodiesel in the European Union", *Research  
report for the Global Subsidies Initiative (GSI)*, Geneva, Switzerland, 2010 (with A. Jung, A. Rauch and

## TEACHING EXPERIENCE

“Tax Planning: The Role of Taxes for Business Decisions” (Master’s level), University of Mannheim, Lecturer (every Fall term since 2019)

“Applied Empirical Research: Methods and Practical Implementation” (Master’s level), University of Mannheim, Lecturer (every Fall term since 2019)

“Steuerwirkung und Steuerplanung” (Master’s level), Mannheim Business School, Lecturer (every Spring term since 2020)

“Seminar Business Taxation” (Master’s level), University of Mannheim, Lecturer (every Fall term since 2019)

“Principles of Financial Reporting” (undergraduate, taught in German: “Grundlagen des externen Rechnungswesens”), University of Mannheim, Lecturer (Spring 2019, 2020, 2021)

“Empirical Tax Research” (PhD), University of Mannheim, Lecturer (every Spring term since 2019)

“Reading Group Taxation Research” (PhD), University of Mannheim, Organizer (every term since Spring 2020)

“Empirical Methods in Public Economics and Economic Policy” (undergraduate), University of Mannheim, Lecturer (Fall 2016, Spring 2018)

“Introductory Microeconomics” (undergraduate, taught in German), University of Mainz, Lecturer (Spring 2017)

“Empirical Methods to Study the Effects of Tax and Transfer Systems”, ZEW training/teaching for professionals, Berlin, Lecturer (June 2016)

“Topics in Public Economics” (Master’s level), University of Mannheim, Teaching Assistant (Spring 2015, Fall 2015)

“Seminar on International Taxation” (undergraduate), University of Mannheim, Teaching Assistant (Fall 2013, Spring 2014, Fall 2014)

“Empirical Public Economics” (PhD/Master’s level), University of Cologne, Teaching Assistant (Spring 2013)

“Strengthening Macroeconomic Policies” (MPS+ class on the EU Fiscal System), ZEW Mannheim, Lecturer (Fall 2013, Fall 2014)

(Co-)Supervision of several BA-theses and term papers, University of Mannheim and University of Cologne (2012-2019)

“Introductory Microeconomics” (undergraduate), University of Cologne, Teaching Assistant (Spring 2010)

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## REFEREEING, MEMBERSHIPS AND OTHER RESEARCH ACTIVITIES

**Reviewer for:** American Economic Journal: Economic Policy, Journal of Public Economics, Review of Economics and Statistics, Management Science, The Accounting Review, European Economic Review, European Accounting Review, National Tax Journal, International Tax and Public Finance, Journal of Corporate Finance, Scandinavian Journal of Economics, Experimental Economics, Journal of Economic Behavior & Organization, Macroeconomic Dynamics, Public Choice, PLOS ONE, Empirical Economics, Journal of Economic Inequality, Journal of Pension Economics and Finance, European Journal of Political Economy, German Economic Review, Education Economics, Public Finance Review, Socio-Economic

Review, *Steuer und Wirtschaft*, SAGE Open, *Economics Bulletin*, *Economics of Governance*, *Business Administration Review*, *International Migration*, *Applied Research in Quality of Life*, *Eastern European Economics*, *Journal of Economic Policy Reform*, German Science Foundation (DFG), German Academic Exchange Service (DAAD), Czech Science Foundation

Verband der Hochschullehrer für Betriebswirtschaft (VHB), Wissenschaftliche Kommission Betriebswirtschaftliche Steuerlehre, regular member (since 04.2020)

TRR 266 Accounting for Transparency, Research Fellow (since 08.2020)

Organizer, Research Seminar in Accounting & Taxation, University of Mannheim

Test The World, Scientific Founder, [testtheworld.org](http://testtheworld.org) (since 05.2020)

Collaborative Research Center SFB 884 "Political Economy of Reforms", Associated Member, University of Mannheim (since 02.2018)

European Association of Young Economists (EAYE), Board Member (03/2017—01/2019)

Spring Meeting of Young Economists (SMYE) 2017, Chair of Program Committee

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## AWARDS, GRANTS AND SCHOLARSHIPS

Research Grant, Fritz Thyssen Stiftung, 2020 (170,000 EUR, jointly with Fabian Kosse)

Schmölders-Preis des Vereins für Socialpolitik 2017 (3000 EUR, jointly with M. Dolls, A. Peichl and H. Stichnoth)

Best Paper Award, Spring Meeting of Young Economists 2016, Lisboa

Matthias-Erzberger-Wissenschaftspreis 2015 (3000 EUR)

Responsibility for acquisition of several grants, since 2014 (DFG, BMF, Leibniz-Gemeinschaft)

Full Scholarship for Ph.D. Studies, granted by the German Federal State NRW (10.2010—08.2013)

Scholarship for Research Visit to the USA, granted by the German Academic Exchange Service (DAAD) (01.2012—04.2012)

Dermot McAleese Medal (Best Overall Essay, Student Economic Review 2009, Trinity College Dublin)

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## CONFERENCE PRESENTATIONS AND SEMINAR TALKS

**since 2015:** VHB Jahrestagung (discussant, 03.2022); University of Duisburg-Essen, Mercator School of Management (invited talk, 02.2022); Field Days: Experiments outside the laboratory (12.2021); Mannheim Taxation Campus Meeting (discussant, 10.2021); VHB Tax Group (Kommission Steuerlehre), Vienna (discussant, 09.2021); LESSAC – Burgundy School of Business (invited talk, 06.2021); Mannheim-Taxation Campus Meeting (04.2021); VHB Tax Group (Kommission Steuerlehre), (discussant, 10.2020); Workshop 'Behavioral Taxation', Berlin (09.2019); German Economic Association (Verein fuer Socialpolitik), Leipzig (09.2019); International Institute of Public Finance (IIPF) Annual Conference, Glasgow (08.2019); University of Cologne (invited talk, 01.2019); European Consortium for Political Research Meeting, Hamburg (invited talk, 08.2018); Walter Eucken Institut/University of Freiburg (invited talk, 07.2018); Workshop on Regional Economics and Local Political Economy, Siegen (discussant, 04.2018); University of Mannheim Business School (invited talk, 03.2018) University Eichstaett-Ingolstadt (invited talk, 01.2018). University of Siegen (invited talk, 07.2017); University of Mainz (invited talk, 05.2017); University of Kentucky, Lexington (invited talk, 05.2017); Research Seminar in Economic Policy, University of Mannheim (05.2017); Applied Research in Public Finance, SPEA at Indiana University, Bloomington, IN (04.2017); VATT Institute for Economic Research, Helsinki (invited talk, 03.2017); Spring Meeting of Young Economists, Halle (03.2017). University of Muenster (invited talk, 12.2016); Munich

Center for the Economics of Aging (MEA) at Max Planck Institute for Social Law and Social Policy (invited talk, 11.2016); International Conference on Operations Research - Analytical Decision Making, Hamburg (08.2016); Public Economics Seminar, University of Mannheim (05.2016); Public Finance Conference Mannheim (04.2016); Spring Meeting of Young Economists, Lisboa (04.2016); 6th Ifo Dresden Workshop on Labor Economics and Social Policy, Dresden (03.2016); Workshop on Lab Experiments in Public Finance, Mannheim (discussant, 02.2016); University of Siegen (invited talk, 01.2016). European Commission Workshop on Tax Compliance in the Field, Ispra (invited talk, 09.2015); Federal Statistical Office, Wiesbaden (invited talk, 09.2015); International Institute of Public Finance (IIPF) Annual Conference, Dublin (08.2015); ETI workshop, Mannheim (discussant, 08.2015) Shadow Economy Conference 2015, Exeter (07.2015); ZEW Seminar, Mannheim (06.2015); Public Finance Conference Mannheim (04.2015).

**2011-2014 (during PhD):** International Institute of Public Finance (IIPF) Annual Conference, Lugano (08.2014); Workshop on Empirical Tax Research, Mannheim (discussant, 09.2014). ZEW Mannheim (09.2013); European Commission, Brussels (invited talk, 09.2013); German Economic Association (Verein fuer Socialpolitik), Duesseldorf (09.2013); International Institute of Public Finance (IIPF) Annual Conference, Taormina/Sicily (08.2013); Society of Labor Economists (SOLE) Annual Meeting, Boston (05.2013); University of Frankfurt (invited talk, 02.2013). European Commission, Brussels (invited talk, 12.2012); CESifo Political Economy Conference, Dresden (12.2012); IZA Bonn (11.2012); SPEA at Indiana University, Bloomington (invited talk, 10.2012); International Institute of Public Finance (IIPF) Annual Conference, Dresden (08.2012); European Meeting of the International Microsimulation Association, Dublin (05.2012); SPEA at Indiana University, Bloomington (04.2012); CESifo Political Economy Conference, Dresden (12.2011); IZA Bonn (09.2011); shadow2011: The Shadow Economy, Tax Evasion and Money Laundering, Muenster (07.2011); Several presentations at University of Cologne (2010—2013).

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## MEDIA COVERAGE

Among others, my research has been featured in: Frankfurter Allgemeine Zeitung, Frankfurter Allgemeine Sonntags Zeitung, Neue Zürcher Zeitung, Sueddeutsche Zeitung, Handelsblatt, Die Welt, Deutschlandfunk, Frankfurter Rundschau, Mannheimer Morgen, Spiegel Online, ZDF.de, Tagesschau.de, Bild.de, RTL.de, Rhein Neckar Zeitung, Tagesspiegel, Stern, Schwäbische Zeitung, Marginal Revolution, Wirtschaftswoche, Capital, die tageszeitung (TAZ), Zeit Online.

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## ORGANIZATION OF CONFERENCES AND WORKSHOPS

Understanding Policy Preferences Using Experimental Methods, Keynote: Stefanie Stantcheva (jointly with Sebastian Blesse, Friedrich Heinemann and Emmy Lindstam); Mannheim Taxation Annual Conferences 2014—2018, Keynotes: Mihir A. Desai (2015), Michael Devereux (2017), Dhammika Dharmapala (2016), Michelle Hanlon (2018), James Hines (2017), Wojciech Kopczuk (2018), Joel Slemrod (2014) (all jointly with K. Nicolay); Public Finance Dialogues at Federal Ministry of Finance 2016/'17/'18 (jointly with F. Buck); Empirical Research in Development Economics (jointly with Markus Frölich); CEPR Public Economics Annual Symposium 2017 (jointly with Sebastian Findeisen, Henrik Kleven and Andreas Peichl); Third Workshop Spatial Dimensions of the Labour Market: Spatial Dimensions of Inequality, Keynotes: Gilles Duranton, Andres Rodriguez-Pose, and Jens Suedekum (jointly with M. Arntz and S. Ben Yahmed); IIPF Doctoral School 2016, Convenors: Luigi Pistaferri, Josef Zweimueller; Workshop on Lab Experiments in Public Finance 2016, Keynotes: Jean-Robert Tyran, Benedikt Herrmann (jointly with J. Becker); Workshop on Behavioral Responses to Income Taxation, Keynote: Wojciech Kopczuk (jointly with A. Peichl)

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## MISCELLANEOUS

### LANGUAGES

- German (native), English (fluent)

### COMPUTER

- Stata, MS Office, zTree, LaTeX

Mannheim, July 14, 2022