Philipp Doerrenberg – Curriculum Vitae

(updated: November 25, 2026)

Contact Information

University of Mannheim
Business School
Schloss Ostfluegel, O260
D-68131 Mannheim, Germany

Email: doerrenberg@uni-mannheim.de
Phone: +49 (0)621 181 1718
Web: www.bwl.uni-mannheim.de/doerrenberg

Current Employment

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

Other Affiliations and Editorial Appointments

Editor, International Tax and Public Finance (Policy Watch Section) (since 01/2025)

Research Professor, ifo Institute (since 01.2026)

Research Networks: CESifo Network (Affiliate since 02.2016); Institute for the Study of Labor (IZA) (Fellow/Affiliate since 07.2014/01.2012); ZEW Mannheim (Research Associate since 01.2019)

Mannheim Taxation (Leibniz ScienceCampus), Speaker (since 10.2023) and Member of the Board (since 02.2019)

TRR 266 Accounting for Transparency (CRC/SFB funded by German Research Foundation, DFG), Principal Investigator (since 06.2023)

Previous Academic Positions and Research Visits

Research Visit, Centre for Business Taxation, Said Business School, University of Oxford (Spring 2023)

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)

Research Visit, Indiana University, Bloomington, IN (Spring 2012)

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 (top of class)
09.2008—04.2009	Studies in Economics and Political Science, Trinity College Dublin

Main Refereed Journal Publications

"The Asymmetric Incidence of Business Taxes: Survey Evidence from German Firms", accepted for publication, *American Economic Journal: Economic Policy* (with R. Winter, F. Eble, D. Rostam-Afschar and J. Voget)

"Politicians' Social Welfare Criteria: An Experiment With German Legislators", accepted for publication, *Economic Journal* (with S. Ambuehl, S. Blesse, C. Feldhaus and A. Ockenfels)

"How to Improve Small Firms' Payroll Tax Compliance? Evidence from a Randomized Field Experiment", accepted for publication, *Journal of Political Economy Microeconomics* (with A. Pfrang and J. Schmitz)

"Groups are more Libertarian than Individuals", accepted for publication, *Management Science* (with C. Feldhaus, F. Koelle and A. Ockenfels)

"How Does Firm Tax Evasion Affect Prices?", accepted for publication, *National Tax Journal* 79(3) (with D. Duncan)

"How do taxes affect the trading behavior of private investors? Evidence from individual portfolio data", accepted for publication, *Management Science* (with F. Buhlmann, B. Loos and J. Voget)

"The German Business Panel: Firm-Level Data for Accounting and Taxation Research", 2025, *European Accounting Review* 34(4) (with J. Bischof, D. Rostam-Afschar, D. Simons und J. Voget)

"The (in)visible hand: do workers discriminate against employers?", 2024, *Journal of Public Economics* 231 (with D. Duncan and D. Li)

"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)

"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)

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

Working Paper and Work in Progress

Most recent working paper versions available online: CLICK HERE

"Tax Reporting Simplification and Firm Behavior " (with A. Pfrang, C. Schmidt)

"Gender Discrimination against Pre-PhD Students: A Field Experiment", rejected and resubmitted, *Journal of Human Resources* (with C. Feldhaus, P. Scholz, S. Berger)

"Central Bank Inflation Forecasts and Firms' Price Setting in Times of High Inflation", revised and resubmitted, *Journal of the European Economic Association* (with F. Eble, C. Karlsson, D. Rostam-Afschar, B. Toedtmann, J. Voget)

"Narratives about Fiscal Policy: Are Firms Willing to Pay for Redistribution or Fiscal Consolidation?" (with F. Eble, C. Karlsson, D. Rostam-Afschar, J. Voget, R. Winter)

"The Real Effects of Job Protection Legislation on Firm Performance – Evidence From the German Inheritance and Gift Tax Law" (with R. Winter, J. Zental)
"How Does Group-Decision Making Affect Subsequent Individual Behavior?" (with C. Feldhaus)

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

"CO2 Price Uncertainty and Investment Decisions" (with T. Bucher-Koenen, C. Feldhaus and Youpeng Zhang)

"Social Norms of Intervention Behavior" (with C. Feldhaus and F. Koelle)

"Interventions into Group Decisions" (with C. Feldhaus and F. Koelle)

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

Further Publications (refereed and non-refereed) and Policy Work

"The End of Work Feels Near. How do People Perceive the Impact of Digital Technologies and Automation?", accepted for publication, *Labour Economics* (with M. Arntz and S. Blesse)

"Betriebsvermoegen in der Erbschaftsteuer: Was spricht fuer Ausnahmen - und was dagegen?", 2026, *ifo Schnelldienst* 79, Nr. 1 (with D. Langenmayr)

"Attitudes Towards Tax Simplification: Evidence from a Representative Survey and Experiments", accepted for publication, *Economica* (with F. Buhlmann and S. Blesse)

"Asymmetric labor-supply responses to wage-rate changes: experimental evidence from an online labor market", 2023, *Labour Economics* 81 (with D. Duncan and M. Loeffler)

"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)

"Kriegsauswirkungen auf Unternehmen in Deutschland: Energieabhaengigkeit und Preiserhoehungen", 2022, *Wirtschaftsdienst* 102(9) (with J. Bischof, D. Rostam-Afschar, T. Simon and J. Voget)

"GBP-Monitor: Kostendruck steigt – 86% der EinzelhÃ¤ndler planen weitere Preiserhoehungen", 2022, *Schmalenbach IMPULSE* July 2022 (with J. Bischof, D. Rostam-Afschar, T. Simon, D. Simons and J. Voget)

"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 Unternehmen", 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)

"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)

"Reformoptionen fuer den deutschen Finanzfoederalismus", 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, *Economics 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 LÃ¤nderfinanzausgleich", Expertise on behalf of the Ministry of Economics and Finance at the federal state of Baden-Wuerttemberg, 2014 (with F. Heinemann)

"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 M. Thoene)

Teaching Experience

"Tax Planning: The Role of Taxes for Business Decisions" (Master's level), University of Mannheim, Lecturer (every Fall term since 2019) (most recent evaluation: median/average satisfaction (on 1-5 scale, 1 best) with course: 1.0/1.2; with lecturer: 1.0/1.0)

"Financial Accounting" (MBA), Mannheim Business School, Lecturer (every Spring term since 2025) (most recent evaluation: median/average satisfaction (on 1-5 scale, 5 best) with course: 4.0/4.3; with lecturer: 5.0/4.6)

"Causal Data Science for Business Decision Making" (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 Accounting" (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)

Refereeing, Service, Memberships and other Activities

Reviewer for: American Economic Review, Quarterly Journal of Economics, American Economic Journal: Economic Policy, Journal of Public Economics, Review of Economics and Statistics, Economic Journal, Management Science, Journal of the European Economic Association, The Accounting Review, European Economic Review, European Accounting Review, National Tax Journal, International Tax and Public Finance, Games and Economic Behavior, Journal of Corporate Finance, Scandinavian Journal of Economics, Experimental Economics , Journal of Economic Behavior & Organization, Labour Economics, Journal of Economic Psychology, 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, Journal of Risk and Insurance, 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

Department Service, U. Mannheim Business School:

- Founding Academic Director, Mannheim Master in Finance, Accounting and Taxation (as of 09.2026)
- Academic Director, Mannheim Master in Management (09.2023–08.2026)
- Organizer, Research Seminar in Accounting & Taxation, LINK (since 2019)
- Head of Department Area "Accounting & Taxation" (since 2024)
- Co-coordinator, Junior Hiring Committee, Accounting & Taxation (since 2021)
- Member of various Senior Hiring Committees (since 2020)

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

Member of the Editorial Board, *Public Budgeting & Finance*

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

Mentor for first gen university students, "TANDEM" scholarship program, German Association of University Professors and Lecturers

TRR 266 Accounting for Transparency, Research Fellow (08.2020—05.2023)

Test The World, Scientific Founder, `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

---

Awards, Grants and Scholarships

Research Grant, J-PAL North America (based at MIT), 2026 (72.011 USD, jointly with Denvil Duncan and Danyang Li)

Mannheim Taxation (ScienceCampus funded by Leibniz Association and Federal State BW), Speaker (since 10.2023) and Member of the Board (since 02.2019)

TRR 266 Accounting for Transparency (CRC/SFB funded by German Research Foundation, DFG), Principal Investigator (since 06.2023)

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

Schmoelders-Preis des Vereins fuer 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)

Conference Presentations and Seminar Talks

since 2015: TU Dresden (invited talk, scheduled, 12.2026); National Tax Association (NTA) Annual Conference, Pittsburgh (11.2026); International Institute of Public Finance (IIPF) Annual Conference, Lisbon (08.2026); TRR 266 Forum, ESMT Berlin (June 2026), WHU - Otto Beisheim School of Management, Vallendar (invited talk, 03.2026); WU Wien (invited talk, 12.2025); German Ministry of Finance, remote (11.2025); International Institute of Public Finance (IIPF) Annual Conference, Nairobi (08.2025); Standing Committee on Public Economics (*Finanzwissenschaftlicher Ausschuss*) (05.2025); EngageEU workshop at NHH Bergen (discussant, 05.2025); Lions Club, Ratingen (invited, 02.2025); National Tax Association (NTA) Annual Conference, Detroit (discussant, 11.2025); NHH Bergen (invited talk, 11.2024); Centre for Business Taxation, Annual Symposium, University of Oxford (discussant, 06.2024); shadow2023 Conference on Tax Evasion, Tallin, Estonia (09.2023); Centre for Business Taxation, Annual Symposium, University of Oxford (discussant, 06.2023); Centre for Business Taxation, Said Business School, University of Oxford (06.2023); Indiana University, Bloomington (invited talk, 02.2023); ifo Munich/Fuerth (invited talk, 02.2023); National Tax Association (NTA) Annual Conference, Miami (11.2022, cancelled due to hurricane); Annual MannheimTaxation Conference, Mannheim (09.2022); VHB

Tax Group (Kommission Steuerlehre), Goettingen (09.2022); 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); MannheimTaxation Campus Meeting (discussant, 10.2021); VHB Tax Group (Kommission Steuerlehre), Vienna (discussant, 09.2021); LESSAC – Burgundy School of Business (invited talk, 06.2021); MannheimTaxation 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).

Media Coverage

Among others, my research has been featured in: Frankfurter Allgemeine Zeitung, Frankfurter Allgemeine Sonntags Zeitung, Neue Zuercher 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, SchwÃ¤bische Zeitung, Marginal Revolution, Wirtschaftswoche, Capital, die tageszeitung (TAZ), Zeit Online.

Organization of Conferences and Workshops

Understanding Policy Preferences Using Experimental Methods, Keynote: Stefanie Stantcheva (jointly with Sebastian Blesse, Friedrich Heinemann and Emmy Lindstam); MannheimTaxation 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 Froelich); 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)

Miscellaneous

Languages: German (native), English (fluent)

Mannheim, November 25, 2026