

Prof. Dr. Marko Köthenbürger
D-MTEC
ETH Zurich
Leonhardstrasse 21
CH-8092 Zurich
Switzerland

Curriculum Vitae

Nationality: German
Position: Professor
Research Interest: Public Economics, Political Economy

Education (Tertiary)

2008	LMU Munich; Habilitation Topic: Advertising in Two-Sided Media Markets: Implications for Public Policy
1996 – 2000	University of Paderborn; Degree: Dr. rer. pol. Topic: International Tax Competition – A Federal Approach
1991 – 1996	University of Paderborn; Degree: Diplom-Volkswirt

Employment (Scientific Institutions)

01.02.2013 -	Professor, ETH Zurich
01.02.2013 - 30.06.2021	Vice Director, KOF, ETH Zurich
01.08.2012 - 31.12.2016	Adjunct Professor, Department of Economics, NHH, Bergen
01.04.2012 - 31.01.2013	Professor (Extraordinariat), University of Bern
01.01.2009 - 31.03.2012	Associate Professor (tenured), University of Copenhagen
01.04.2008 - 31.12.2008	Professor (fixed term), University of Vienna
01.10.2007 - 31.03.2008	Ifo Institute, International Institutional Comparison, Munich, Deputy Director
01.04.2002 - 31.03.2008	Research Director, CESifo GmbH, Munich

01.01.2001 - 31.03.2002 Managing Director, CESifo GmbH, Munich
01.11.2000 - 30.09.2007 Center for Economic Studies, Ludwig-Maximilian-University
Munich

Editorial Activities

01.07.2013 - Editor of “Economics of Governance”
01.07.2016 - Editorial Board Member “Nordic Tax Journal”
01.01.2017 - Associate Editor “International Tax and Public Finance”

Research Affiliations

01.12.2012 - Affiliated Member, Norwegian Center for Taxation (NoCeT)
01.04.2009 - Research Professor, Ifo Institute, Munich
01.01.2009 - Research Fellow, European Policy Research Unit (EPRU),
Copenhagen
01.01.2002 - Research Fellow, CESifo, Munich

Publications in Refereed Journals

The Efficiency Costs of Dividend Taxation with Managerial Firms (with Michael Stimmelmayer), **Economic Journal**, forthcoming.

Local Border Reforms and Economic Activity (with Peter Egger and Gabriel Loumeau), **Journal of Economic Geography**, forthcoming.

Transfer Pricing and Investment Effects: The Implications of Zero-Taxable Profits (with Mohammed Mardan and Michael Stimmelmayer), 2019, **Journal of Public Economics**, 173, 96-112.

Taxation in Digital Media Markets (with Hans Jarle Kind), 2018, **Journal of Public Economic Theory**, 20, 22–39.

Introducing an IP-Licence Box in Switzerland: Quantifying the Effects (with Florian Chatagny and Michael Stimmelmayer), 2017, **International Tax and Public Finance**, 24, 927-961.

Taxing Multinationals in the Presence of Internal Capital Markets (with Michael Stimmelmayer), 2016, **Journal of Public Economics**, 138, 58–71.

Hosting Multinationals: Economic and Fiscal Implications (with Peter Egger), 2016, **Aussenwirtschaft - Swiss Review of International Economic Relations**, 67, 45-66.

Corporate Deductibility Provisions and Managerial Incentives (with Michael Stimmelmayer), 2014, **Journal of Public Economics**, 111, 120-130.

Competition for Migrants in a Federation: Tax or Transfer Competition?, 2014, **Journal of Urban Economics**, 80, 110-118.

How Do Local Governments Decide on Public Policy in Fiscal Federalism? Tax vs. Expenditure Optimization, 2011, **Journal of Public Economics**, 95, 1516-1522.

Government Spending and Legislative Organization: Quasi-Experimental Evidence from Germany (with Peter Egger), 2010, **American Economic Journal: Applied Economics**, 2, 200-212.

Tax Responses of Platform Industries (with Hans Jarle Kind and Guttorm Schjelderup), 2010, **Oxford Economic Papers**, 62, 764-783.

Do Fiscal Transfers Alleviate Business Tax Competition? Evidence from Germany (with Michael Smart and Peter Egger), 2010, **Journal of Public Economics**, 94, 235-246.

Does Tax Competition Really Maximize Growth? (with Ben Lockwood), 2010, **Journal of Economic Dynamics and Control**, 34, 191-206.

Tax Incentives in Fiscal Federalism - An Integrated Perspective (with Christian Kelders), 2010, **Canadian Journal of Economics**, 43, 683-703.

Revenue-Dominance of Ad-Valorem Taxes in Two-Sided Markets (with Hans Jarle Kind and Guttorm Schjelderup), 2009, **Economics Letters**, 104, 86–88.

Rent Taxation and its Intertemporal Effects in a Small Open Economy (mit Panu Poutvaara), 2009, **International Tax and Public Finance**, 16, 697-709.

Revisiting the “Decentralization Theorem” – On the Role of Externalities, 2008, **Journal of Urban Economics**, 64, 116–122.

Efficiency-Enhancing Taxation in Two-Sided Markets (with Hans Jarle Kind and Guttorm Schjelderup), 2008, **Journal of Public Economics**, 92, 1531-1539.

Federal Tax-Transfer Policy and Intergovernmental Pre-Commitment, 2008, **Regional Science and Urban Economics**, 38, 16-31.

Why are More Redistributive Social Security Systems Smaller? A Median Voter Approach, (with Panu Poutvaara and Paola Profeta), 2008, **Oxford Economic Papers**, 60, 275–292.

Ex-Post Redistribution in a Federation: Implications for Corrective Policy, 2007, **Journal of Public Economics**, 91, 481-496.

Social Security and Investment in Education: Is There Scope for a Pareto-Improvement? (with Panu Poutvaara), 2006, **Economica**, 73, 299-319.

Leviathans, Fiscal Transfers, and the Cartelization Hypothesis, 2005, **Public Choice**, 122, 449-465.

Tax Competition in a Fiscal Union with Decentralized Leadership, 2004, **Journal of Urban Economics**, 55, 498-513.

Tax Competition and Fiscal Equalization, 2002, **International Tax and Public Finance**, 9, 391-408.

Working Papers

Taxing Digital Platforms, EconPol Working Paper No. 41, 2020

Tax-Induced Transfer Pricing and Corporate Agency Costs (with Michael Stimmelmayer), 2017

Is it Luring Innovations or just Profit? The Case of European Patent Boxes (with Federica Liberini and Michael Stimmelmayer), CESifo Working Paper No. 7061, 2018

The Flypaper Effect in Municipal Finance – A Regression Kink Design (with Gabriel Loumeau), 2018

Crissing the Crosses: Theory and Empirical Evidence on Fiscal Interaction in Swiss Church Taxes (with Peter Egger and Andrea Lassmann), 2016

Disproportionate Influence? Special-Interest Politics under Proportional and Majoritarian Electoral Systems (with Peter Egger and Michael Smart), 2016

Party representation in councils and government expenditures: Municipality-level evidence from Germany (with Peter Egger), 2014

Are Formula-Based Equalization Transfers Distortive?, 2014

Electoral Systems and the Incentive Effects of Fiscal Equalization: Evidence from Germany (with Peter Egger and Michael Smart), 2017

Publications in Policy Journals

(Un)Intended Effects of Preferential Tax Regimes: The Case of European Patent Boxes (with F. Liberini and M. Stimmelmayer), EconPol opinion 22, July 2019

Steuerliche Effekte europäischer Patentboxen (with F. Liberini and M. Stimmelmayer), 2018, *KOF Analysen* 1, 73-82.

Evaluation des effets économiques et budgétaires de la troisième réforme de l'imposition des entreprises (RIE III) (with F. Chatagny and M. Stimmelmayer), 2016, *KOF Analysen*, 3, 129-137.

Troisième réforme de l'imposition des entreprises: les effets économiques de l'introduction d'une licence box (with F. Chatagny and M. Stimmelmayr), 2014, *KOF Analysen*, 8, 117-125.

Fiskalische Lücken auf Gemeindeebene im Kanton Zürich (with F. Chatagny), 2014, *KOF Analysen*, 8, 109-116.

Das "Lemons"-Problem und der Verbraucherschutz, 2001, *ifo Schnelldienst*, 54.

Publications in Volumes

Taxing Digital Platforms, in: Bas Jacobs and Sijbren Cnossen (eds.), *Tax by Design for the Netherlands*, Oxford University Press, forthcoming.

Belastingheffing op Digitale Platforms (Taxing Digital Platforms), in: Bas Jacobs and Sijbren Cnossen (eds.), *Ontwerp voor een Beter Belastingstelsel (Design for a Better Tax System)*, Ten Brink, Meppel, 106-115, 2019.

Kommunale Finanzen in Deutschland: Reformdiskussion ohne Reform, in: Kai Konrad, Ronnie Schöb, Marcel Thum and Alfons Weichenrieder (Hrsg.) *Die Zukunft der Wohlfahrtsgesellschaft*, Festschrift für Hans-Werner Sinn, Campus Verlag, Frankfurt a.M., 77-96, 2013.

Electoral Rules and Fiscal Equalization (with Peter Egger and Michael Smart), in: IEB's World Report on Fiscal Federalism '10, 2010, IEB, Barcelona.

Der Einfluss des Kommunalen Finanzausgleichs auf die Hebesatzpolitik der Kommunen, in: H.G. Napp (ed.), *Finanzwissenschaft im Wandel* (Festschrift für Bernd Rahmann), Frankfurt, 171-185, 2005.

Comment on: Fiscal Federalism and Risk-Sharing in Germany: The Role of Size Differences by Kai Konrad and Helmut Seitz, in: Sijbren Cnossen and Hans-Werner Sinn (eds.), *Public Finance and Public Policy in the New Century*, MIT Press, 491-493, 2003.

Taxing Electronic Commerce (with Bernd Rahmann), in: T. Gries and L. Suhl: *Economic Aspects of Digital Information Technologies*, 1999, Wiesbaden.

Volume Editor

Privatization Experiences in the EU (with Hans-Werner Sinn and John Whalley), MIT Press, 2006.

European Monetary Integration (with Hans-Werner Sinn and Mika Widgrén), MIT Press, 2004.

E-MONOGRAPH

International Tax Competition – A Federal Approach (PhD Thesis University of Paderborn, 2000), Deutsche Nationalbibliothek, <http://deposit.ddb.de/cgi-bin/dokserv?idn=961542047>.

Research Visits

Norwegian School of Economics, Jan + March 2015, 2014, 2013, 2012, IEB Barcelona, June 2010, Center for Economic Studies, LMU Munich (January 2010), Oxford University Center for Business Taxation (August 2007), European University Institute, Florence (Sept. 2006 – March 2007), Norwegian School of Economics and Business Administration, Bergen (Sept. – Okt. 2005), Center for Business and Economic Research, Copenhagen (March 2003)

Scholarships and Research Grants

Swiss National Science Foundation (SNF), “Fiscal Effects of Inter-municipal Cooperation and Mergers”, 284000 CHF (4 years) 2018-2021 (joint with Florian Chatagny).

Swiss Society for Business Cycle Research (SGK), Grant for the Creation of a Database on Swiss Municipal Finances: 200'000 CHF (2 years) September 2016-September 2018 (joint with Florian Chatagny, KOF, ETH Zurich)

Swiss National Science Foundation (SNF), Sinergia Project “The Swiss Confederation: A Natural Laboratory for Research on Fiscal and Political Decentralization”, Subproject: “Economic Effects of Transfers”, 2014.

Danish Science Foundation, Project Funding “Policy Interaction in Local Public Finance”, 2012

European Policy Research Network (EPRN), Project funding “Corporate Taxation and Agency Problems” 2010

German Science Foundation (DFG), Project funding “Economic Analysis of Business Location” (joint with Peter Egger, ETH Zurich) 2008

Fernand-Braudel Fellowship, European University Institute (Florence), September 2006 – March 2007

Research Grant by the Ruhrgas Foundation (under the auspices of The Research Council of Norway and Stifterverband für die Deutsche Wissenschaft), 2004

Scholarships financed by the German Bundesbank, Austrian National Bank and Swiss National Bank (administered by the German Economic Association) for international conference participation: 1999, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008

Young Scholars Award of the International Institute of Public Finance (IIPF), 1999

Refereeing

American Economic Journal: Applied, American Economic Review, Canadian Journal of Economics, CESifo Economic Studies, Economica, Economics of Governance, Economics Letters, European Economic Review, European Journal of Political Economy, FinanzArchiv, German Economic Review, International Economic Journal, International Economic Review, International Tax and Public Finance, Journal of Economic Behavior and Organization, Journal of Economic Growth, Journal of the European Economic Association, Journal of Political Economy, Journal of Public Economics, Journal of Public Economic Theory, Journal of Urban Economics, Macroeconomic Dynamics, Public Choice, Regional Science and Urban Economics, Review of Network Economics

Deutsche Forschungsgemeinschaft/German Science Foundation (DFG), Research Council of Canada (SSRHC)

Conference Organisation

12th Norwegian-German Seminar on Public Economics, 5-6 November 2021

11th Norwegian-German Seminar on Public Economics, 6-7 December 2019

Workshop on “Taxation in the Digital Economy: Theory and Evidence”, CESifo 20th Venice Summer Institute, 3-4 June 2019

10th Norwegian-German Seminar on Public Economics, 17-18 November 2017

9th Norwegian-German Seminar on Public Economics, 5-6 November 2015

Workshop on “Fiscal Federalism” within the Sinergia project 'The Swiss Confederation: A Natural Laboratory for Research on Fiscal and Political Decentralization', funded by the Swiss National Science Foundation, 19 September 2014

8th Norwegian-German Seminar on Public Economics, 8-9 November 2013

7th Norwegian-German Seminar on Public Economics, 4-5 November 2011

Nordic Workshop on Tax Policy and Public Economics, 28-29 January 2011

6th Norwegian-German Seminar on Public Economics, 13-14 November 2009

5th Norwegian-German Seminar on Public Economics, 23-24 November 2007

HECER-RUESG-CESifo Conference “International Outsourcing”, 1-2 June 2007

CEBR-CESifo Conference “Pension Reform”, 11-12 June 2005

Marko Köthenbürger

August 2021