

CV

Dominika Langenmayr

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WORK ADDRESS:
Catholic University Eichstätt-Ingolstadt
Ingolstadt School of Management
Auf der Schanz 49, 85049 Ingolstadt
dominika.langenmayr@ku.de
www.dominika-langenmayr.net

HOME ADDRESS:
Gistlstr. 28
82049 Pullach, Germany
dlangenmayr@gmx.de
+49 179 761 7812

PERSONAL INFORMATION

Born	March 15, 1986 in Munich, Germany
Citizenship	German
Family	Married, two sons (born 2018 & 2021)

RESEARCH INTERESTS

Primary: Public Finance (esp. Taxation)

Secondary: International Economics, Financial Economics

EMPLOYMENT, AFFILIATIONS AND RESEARCH VISITS

since 06/2016	Full Professor (W3) Chair of Economics, esp. Public Finance, KU Eichstätt-Ingolstadt
since 09/2020	Guest Professor Doctoral Program in International Business Taxation (DIBT), WU Vienna
since 04/2015	CESifo Research Affiliate (since 2020: CESifo Research Fellow)
06/2021–02/2022	Parental Leave
02/2020	Offered Full Professorship for International Taxation (declined) University of Kiel
08/2018–04/2019	Parental Leave
10/2015–05/2016	Substitute Full Professor Chair of Economics, esp. Public Finance, KU Eichstätt-Ingolstadt
01/2014–09/2015	Assistant Professor (Akademische Rätin auf Zeit) Seminar for Economic Policy, University of Munich
04/2015–06/2015	Visiting Scholar Centre for Business Taxation, Oxford University
09/2014–03/2015	Visiting Scholar

	Department of Economics, UC San Diego
04/2010–12/2013	Research Assistant and PhD student Seminar for Economic Policy, University of Munich

EDUCATION

04/2010–11/2013	PhD in Economics (Dr. oec. publ., summa cum laude) University of Munich & Bavarian Graduate Program in Economics
01/2012–05/2012	Visiting Fellow Harvard University
10/2006–01/2010	Diplom-Volkswirtin (equiv. M.Sc. in Economics) University of Munich, Germany
10/2005–02/2009	Bachelor of Science in Business University of Munich, Germany
10/2007–06/2008	Visiting Student University of Oxford (St. Peter’s College), UK

EDITORIAL & OTHER BOARD MEMBERSHIPS

since 2023	Co-Editor, Perspektiven der Wirtschaftspolitik
since 2021	Member of the scientific advisory board at the German Federal Ministry of Finance
since 2021	Member of the scientific advisory board of the journal “Wirtschaftsdienst”
2018–2024	Member of the board of management of the International Institute of Public Finance (IIPF)

GRANTS AND THIRD-PARTY FUNDING

2023–2026	PI for the Research Unit FOR2738 (renewed) German Research Foundation (DFG)
2022–2024	Research Grant by the Fritz Thyssen Stiftung (joint with R. Koch)
2020–2024	PI for graduate school “Doctoral Program in International Business Taxation” doc.funds program of the Austrian Science Fund (FWF)
2019–2023	PI for the Research Unit FOR2738 German Research Foundation (DFG)
09/2014–06/2015	Research Fellowship (10 months) German Research Foundation (DFG)

AWARDS AND SCHOLARSHIPS

2022	The Scandinavian Journal of Economics Best Paper Award
2021	Capital “Top 40 under 40” list, category “Science and Society”
2020, 2021	Ranked among the top 100 most influential economists in Germany by Frankfurter Allgemeine Zeitung
2021	American Accounting Association Tax Manuscript Award 2021

2016	Elected life-time member, Standing Committee on Public Economics (<i>Finanzwissenschaftlicher Ausschuss</i>), German Economic Association
2015	CESifo Distinguished Affiliate Award in Public Sector Economics
2014	“Kulturpreis Bayern” Dissertation Prize
2010–2013	PhD Scholarship, Bavarian Graduate Program in Economics
2005–2010	Scholarship from the Max-Weber-Programm Bayern (organized by the Studienstiftung des deutschen Volkes)

PUBLICATIONS IN REFEREED JOURNALS

D. Langenmayr, L. Zyska (2023). [Escaping the Exchange of Information: Tax Evasion via Citizenship-by-Investment](#). *Journal of Public Economics* 221, 104865.

D. Langenmayr, L. Liu (2023). [Home or Away? Profit Shifting with Territorial Taxation](#). *Journal of Public Economics* 217, 104776.

D. Langenmayr, F. Reiter (2022). [Trading Offshore: Evidence on Banks’ Tax Avoidance](#), *Scandinavian Journal of Economics* 124, 797–837.

→ Awarded the “best paper of 2022” prize by the Scandinavian Journal of Economics

D. Langenmayr, M. Simmler (2021). [Firm Mobility and Jurisdictions’ Tax Rate Choices: Evidence from Immobile Firm Entry](#), *Journal of Public Economics* 204, 104530.

F. Reiter, D. Langenmayr, S. Holtmann (2021). [Avoiding Taxes: Banks’ Use of Internal Debt](#), *International Tax and Public Finance* 28, 717–745.

D. Langenmayr, R. Lester (2018). [Taxation and Corporate Risk-Taking](#), *The Accounting Review* 93, 237-266.

→ Awarded the American Accounting Association Tax Manuscript Award 2021

D. Langenmayr (2017). [Voluntary disclosure of evaded taxes – Increasing revenue, or increasing incentives to evade?](#) *Journal of Public Economics* 151, 110-125.

→ Awarded the CESifo distinguished affiliate award in public sector economics

D. Langenmayr (2015). [Limiting Profit Shifting in a Model with Heterogeneous Firm Productivity](#), *B.E. Journal of Economic Analysis and Policy (Contributions)* 15, 1657-1677.

D. Langenmayr, A. Haufler, C. J. Bauer (2015). [Should tax policy favor high- or low-productivity firms?](#) *European Economic Review* 73, 18–34.

C. J. Bauer, D. Langenmayr (2013). [Sorting into Outsourcing: Are Profits Taxed at a Gorilla’s Arm’s Length?](#) *Journal of International Economics* 90, 326–336.

WORKING PAPERS

D. Langenmayr, M. Simmler (2023). Expectations about Future Tax Rates and Firm Entry. Resubmitted after revision to the *Journal of Urban Economics*.

R. Koch, D. Langenmayr, L. Schön (2023). Verlustrücktrag bei der Gewerbesteuer? Eine Mikrosimulation der Aufkommenseffekte, Revise & Resubmit at *Perspektiven der Wirtschaftspolitik*.

WORK IN PROGRESS

- D. Langenmayr, P. Krug (2023). Inheritance Taxation, Entrepreneurship and Family Firms.
- S. Holtmann, D. Langenmayr, V. Merlo, G. Wamser (2023). Corporate Taxation and Firm Productivity.
- D. Langenmayr, M. Tovmasyan, S. Vosseler (2023). Sanction Evasion via Offshore Financial Centers.
- R. Doleman, D. Langenmayr, D. Schindler (2023). Could Country-by-Country Reporting Increase Profit Shifting?
- A.-S. Braun, R. Koch, D. Langenmayr (2023). Assessing the Impacts of Robot Taxation: Robot Installations and Employment in South Korean Firms.
- D. Langenmayr, R. Muddasani (2023). Incidence of Digital Service Taxes.

OTHER PUBLICATIONS

- D. Langenmayr (2023). [Postdoc-Befristung: Verkürzung sinnvoll?](#), *Wirtschaftsdienst* 103, 228.
- D. Langenmayr (2023). How to Promote Your Research on Social Media, in Deryugina, T. (ed.) [Thriving in Economics: Assistant Professor and Beyond](#). AI for Good.
- D. Langenmayr (2023). [Übergewinnsteuern: Das falsche Instrument in der Krise, aber als langfristige Weiterentwicklung der Gewinnbesteuerung sinnvoll](#), *Steuer und Wirtschaft – StuW* 100, 70-72.
- D. Langenmayr, F. Mittermaier (2021). [Nachhaltiges Wirtschaften, nachhaltig finanziert: Herausforderungen für die Politik in den 2020er Jahren](#), *Perspektiven der Wirtschaftspolitik* 22, 176-190.
- P. Krug, D. Langenmayr, N. Rauhut, F. O. Schmude, T. Seitz, D. Strasoldo, M. Withoeft (2021), [Steuerehrlichkeit und Steuerlotterien](#), *Wirtschaftsdienst* 101, 953–955.
- R. Koch, D. Langenmayr (2021), [Unternehmenssteuerrecht: Rechtsformneutralität sinnvoll?](#), *Wirtschaftsdienst* 101, 241.
- R. Koch, D. Langenmayr (2021), [Steuerliches Country-by-Country-Reporting: Daten gegen Steuervermeidung?](#), *Wirtschaftsdienst* 101, 74.
- S. Holtmann, R. Koch, D. Langenmayr (2020), “Masterstudiengang ‘Taxation’ an der WFI - Ingolstadt School of Management”, *beck.digitax* 5/2020.
- S. Holtmann, R. Koch, D. Langenmayr (2020), [Informationen für Studium und Beruf: Masterstudiengang “Taxation” an der WFI—Ingolstadt School of Management](#), *Wirtschaftswissenschaftliches Studium* 49, 51-52.
- R. Koch, D. Langenmayr (2020), [Der steuerliche Umgang mit Verlusten: Reformoptionen für die Corona-Krise](#), *Wirtschaftsdienst* 100, 367–373.
- D. Langenmayr (2017), [Steuerflucht – ein \(lösbares?\) Problem](#), *Wirtschaftsdienst* 97, 830-831.
- D. Langenmayr (2016), [Finanzwissenschaft](#), in: Staatslexikon, Verlag Herder, Freiburg.
- A. Haufler, D. Langenmayr (2015). [How Does Firm Heterogeneity Affect International Tax Policy?](#), *CESifo DICE Report* 13, 57-62.
- D. Langenmayr (2009). [Analyse der Übertragung von Unternehmensvermögen nach der Erbschaftsteuerreform](#), *Deutsches Steuerrecht (DStR)* 47, 1387-1394.
- D. Langenmayr (2008). [Die Auswirkungen der Zinsschranke bei Kapitalgesellschaften](#), *Der Steuerberater* 59, 37-42.

GUEST ARTICLES IN NEWSPAPERS AND BLOGS

[Das Ende der Steueroasen?](#), Frankfurter Allgemeine Zeitung, 29 August 2023 (with Reinald Koch).

[Warum eine Übergewinnsteuer keine gute Idee ist](#), Frankfurter Allgemeine Zeitung, 8 June 2022.

[Der Wind füllt die Dorfkasse](#), Frankfurter Allgemeine Zeitung, 7 June 2022 (with Martin Simmler).

[Steuerhinterziehung durch Citizenship-by-Investment](#), Ökonomenstimme, 13 October 2021 (with Lennard Zyska).

[Goldene Pässe: Der neue Milliardenrick der Steuerhinterzieher](#), Süddeutsche Zeitung, 27 June 2021.

[Führt eine globale Mindeststeuer zu einer gerechten Besteuerung der digitalen Wirtschaft?](#), blog politische ökonomie, 27 May 2021.

[Steuervermeidung: Interne Fremdfinanzierung bei Banken](#), Ökonomenstimme, 25 January 2021 (with Svea Holtmann).

[Wie Banken Steuern vermeiden](#), Frankfurter Allgemeine Zeitung, 18 January 2021.

[Warum die Mehrwertsteuer wieder rauf muss](#), Frankfurter Allgemeine Zeitung, 10 November 2020.

[Coronakrise: Der steuerpolitische Handlungsbedarf groß](#), Die Presse, 20 April 2020 (with Eva Eberhartinger).

[Die US-Steuerreform und unternehmerische Investitionstätigkeit](#), Ökonomenstimme, 23 January 2018.

[Selbstanzeigen bei Steuerhinterziehung – eine gute Idee?](#), Ökonomenstimme, 23 February 2017.

[Why do multinationals pay less profit tax? The inherent limitations of the arm's length principle](#), VoxEU, September 8, 2013.

OTHER MEDIA ACTIVITIES (SELECTED)

- Expert opinions in newspapers (e.g. Der Spiegel, Frankfurter Allgemeine Zeitung, Handelsblatt, Law360.com, Süddeutsche Zeitung, Tagesspiegel, Zeit Online)
- Radio interviews: BBC Radio 4, Bayerischer Rundfunk, Deutschlandfunk Nova, HR-Info, WDR
- TV: ARD, Deutsche Welle, ProSieben, WDR, ZDF

PROGRAM COMMITTEE AND CONFERENCE ORGANIZATION

2024	Chair of the Scientific Committee for the 2024 Annual Congress of the IIPF
2022	Co-Organizer of the conference to honor Andreas Haufler (Munich)
2021	Scientific program committee for the German Economic Association/Verein für Socialpolitik

PROFESSIONAL SERVICE

2023–2027	Elected member of the University Council (Hochschulrat)
since 2023	Member of the tenure committee, KU Eichstätt-Ingolstadt
since 2022	Development and coordination of the Bachelor Program “ Sustainability in Business & Economics ” (with A. Danzer)
since 2022	Co-ordinator of the Ringvorlesung “ Sustainable Economy ”
since 2018	Development and coordination of the Master Program “ Taxation ” (with R. Koch)
2017–19, 21–25	Elected member of the faculty council
2017–2019	Vice dean

REFEREEING

American Economic Review (2), American Economic Journal: Applied Economics, American Economic Journal: Economic Policy (3), Canadian Journal of Economics, Economics Bulletin (2), Economics Letters (2), European Accounting Review, European Economic Review, Finanzarchiv (2), IMF Economic Review, International Tax and Public Finance (4), Journal of Accounting and Economics, Journal of Corporate Finance, Journal of Economic Behavior & Organization (2), Journal of International Economics (3), Journal of Public Economics (14), Journal of Public Economic Theory (2), Management Science, National Tax Journal, PLOS ONE, Public Finance Review, Quarterly Journal of Economics, Review of Accounting Studies, Review of Economics and Statistics, Review of International Economics (4), Scandinavian Journal of Economics (3), The Accounting Review (3), Theoretical Economics

German Research Foundation (DFG, 3), Research Council of Norway, Social Sciences and Humanities Research Council of Canada

PHD STUDENTS

Main advisor (<i>first placement</i>)	Lennard Zyska (2022, <i>University of Hannover</i>), Svea Holtmann (2023, <i>University of Mannheim</i>), Ruby Doleman (ongoing), Philipp Krug (ongoing), Rohit Muddasani (ongoing), Mikayel Tovmasyan (ongoing), Sebastian Vosseler (ongoing)
Second advisor (<i>first placement</i>)	Franz Reiter (<i>Bavarian Ministry of the Economy</i>), Markus Gamm (<i>private sector</i>), Henning Giese (<i>University of Paderborn</i>)
External examiner	Simon Skipka (EUI Florence), Julie Brun Bjørkheim (Norwegian University of Life Sciences)

TEACHING EXPERIENCE

Evaluations reflect the “subjective grade for the lecturer” by all participating students on a scale from 1 (very good) to 5 (poor), or the “Learning Quality Index” on a scale from 0 to 100.

Bachelor	<i>Public Finance</i> or <i>Public Finance and Sustainable Economic Policy</i> Evaluation: 96.9 (SS 2016), 95.1 (SS 2017), 64 (WS 22/23) <i>Multinational Firms and their Taxation</i> Evaluation: 1.28 (WS 13/14), 95.8/98 (WS 15/16) <i>Political Economy</i> or <i>Political Institutions, the Economy, and Financial Markets</i>
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	Evaluation: 100 (WS 2016/17), 78.9 (WS 2017/18), 100 (WS 22/23)
	<i>Decision Theory</i> (joint with Simon Wiederhold)
	Evaluation: 99.2 (SS 2018), 83.1 (SS 2020), 100 (SS 2021), 68.7 (SS 2022)
	<i>Seminars</i> (on various topics)
	Evaluation: 100 (WS 2015/16), 98.7 (SS 2017), 96.2 (WS 2017/18)
Master	<i>Tax Policy</i>
	Evaluation: 87.9 (SS 2017), 50.7 (SS 2020), 99.6 (SS 2022)
	<i>Multinational Firms and their Taxation</i>
	Evaluation: 99.2 (SS 2020), 98.3 (SS 2022)
	<i>Corporate Tax Avoidance</i>
	<i>Tax Research</i> (Master, joint with Reinald Koch)
	Evaluation: 100 (WS 2017/18)
	<i>Seminar Current Issues in Tax Policy</i> (Master)
	Evaluation: 98.7 (WS 22/23)
PhD	<i>Public Economics</i> (WU Vienna)
	Evaluation: 1.16 (WS 2020/21)
	<i>Academic Writing</i> (WU Vienna)
	<i>Research Agenda Management</i> (with Simon Wiederhold and Alex Danzer)
	<i>Theoretical and Empirical Modelling</i> (with Simon Wiederhold and Alex Danzer)

CONFERENCES AND INVITED SEMINARS

2024	Invited:	German Federal Ministry of Finance (planned)
2023	Invited:	University Duisburg-Essen (Essen), University of Cologne (law department, planned), University of Salzburg (planned), Tinbergen Institute (Rotterdam, planned)
	Conferences:	UNU-WIDER Development Conference: Revving up revenue for development (Oslo, planned), Verein für Socialpolitik (planned)
2022	Invited:	Copenhagen Tax Colloquium (virtual), TARC Exeter (virtual)
	Conferences:	Finanzwissenschaftlicher Ausschuss des Vereins für Socialpolitik (Hamburg), Conference in Honor of Andreas Haufler (Munich)
2021	Invited:	WU Vienna (virtual), TARC Exeter (virtual), ifo Munich (virtual), Leipzig Colloquium (virtual)
	Conferences:	International Tax Symposium of the German Ministry of Finance (virtual)
2020	Invited:	University of Freiburg (virtual), TU Dresden (virtual)
	Conferences:	CEPR Workshop on Business Taxation (St. Gallen), Verein für Socialpolitik (virtual), National Tax Association (virtual)
2019	Invited:	University of Nuremberg, WHU Vallendar
	Conferences:	Finanzwissenschaftlicher Ausschuss des Vereins für Socialpolitik (Salzburg), 75th Congress of the International Institute for Public Finance (Glasgow)
2018	Invited:	Universität Tübingen
	Conferences:	Finanzwissenschaftlicher Ausschuss des Vereins für Socialpolitik (Nuremberg)
2017	Invited:	NHH Norwegian School of Economics, ZEW - Centre for European Economic Research

	Conferences:	CESifo Area Conference Public Sector Economics (Munich), CESifo Summer Institute on Fiscal Competition and Mobility (Venice), 73rd Congress of the International Institute for Public Finance (Tokyo), MaTax (Mannheim)
2016	Invited:	Johannes Kepler University Linz, University of Oslo
	Conferences:	Annual Symposium of the Oxford University Centre for Business Taxation (Oxford), Verein für Socialpolitik (Augsburg)
2015	Invited:	UC Berkeley, University of Exeter, University of Bath, University of Oxford, Leibniz University Hannover, University College Dublin
	Conferences:	Royal Economic Society (Manchester), CESifo Area Conference Public Sector Economics (Munich), Congress of the International Institute of Public Finance (IIPF, Dublin), Congress of the European Economic Association (Mannheim), Verein für Socialpolitik (Münster), MaTax (Mannheim), Norwegian-German Seminar on Public Economics (Munich)
2014	Invited:	UC San Diego, UC Irvine
	Conferences:	NBER Trans-Atlantic Public Economics Seminar (Vienna), Canadian Public Economics Group (Ottawa)
2013	Conferences:	Symposium of the Centre for Business Taxation (Oxford), IIPF (Taormina), Taxing Multinational Firms (Mannheim)
2012	Invited:	University of Passau, Universität der Bundeswehr (Munich)
	Conferences:	Verein für Socialpolitik (Göttingen), IIPF (Dresden), Conference on Int. Business Taxation (Glasgow)
2011	Conferences:	Centre for Business Taxation Doctoral Meeting (Oxford), IIPF (Ann Arbor), Lindau Nobel Laureates Meeting (Lindau, attendee), Association of Public Economic Theory (Bloomington), Workshop “Internationale Wirtschaftsbeziehungen” (Göttingen)
2010	Conference:	IIPF (Uppsala)

OTHER SKILLS

Languages:	German (mother tongue), English (excellent, C2), Italian (good, C1), French (good, B2)
Software:	Mathematica, Stata, L ^A T _E X, Microsoft Office