



Simon Loretz

Nationality: Austrian

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Address : Arsenal, Objekt 20, 1030 Vienna (Austria)

WORK EXPERIENCE

Research Assistant

University of Innsbruck [01/04/2004 – 30/09/2006]

Address: Innsbruck (Austria)

- Academic research in international taxation
- Teaching a lecture in advanced international trade

Research Fellow

Oxford University Centre for Business Taxation [01/10/2006 – 31/07/2010]

Address: Oxford (United Kingdom)

- Academic and applied research in the area of public finance
- Part of a pilot project to establish a datalab at HMRC
- Responsible for building up a dataset of effective tax rates

Lecturer

University of Bayreuth [01/08/2010 – 28/02/2014]

Address: Bayreuth (Germany)

- Academic research in public finance and international trade
- Responsible for organising and teaching lectures and tutorials in applied econometrics
- Supervision of bachelor and master thesis

Senior researcher: Macroeconomics and Public Finance Group

Institute for Advanced Studies, Vienna [01/03/2014 – 30/08/2017]

Address: Vienna (Austria)

- Both applied and academic research in the area of public finance
- Part of the forecast team
- Tax reform evaluation, with a focus on heterogeneity of firms or persons, distributional aspects
- Responsible for independent acquisition and leadership of projects

Senior Economist

Austrian Institute of Economic Research [01/09/2017 – Current]

Address: Vienna (Austria)

City: Vienna

Country: Austria

- Applied research in the area of public finance
- Part of the forecast team
- Independent acquisition and leadership of applied research projects

EDUCATION AND TRAINING

Master in International Business and Economics

University of Innsbruck [01/10/1998 – 30/09/2003]

Address: Innsbruck (Austria)

PhD in Economics

University of Innsbruck [01/04/2004 – 30/09/2006]

Address: Innsbruck (Austria)

Habilitation

University of Bayreuth [01/08/2010 – 25/02/2015]

Address: Bayreuth (Germany)

LANGUAGE SKILLS

Mother tongue(s):

German

English

LISTENING: C2 READING: C2 WRITING: C2

SPOKEN PRODUCTION: C2

SPOKEN INTERACTION: C2

French

LISTENING: A2 READING: A2 WRITING: A1

SPOKEN PRODUCTION: A1 SPOKEN INTERACTION: A1

Spanish

LISTENING: A2 READING: A2 WRITING: A1

SPOKEN PRODUCTION: A1 SPOKEN INTERACTION: A1

PUBLICATIONS

Publications

- Benesch, C., S. Loretz, D. Stadelmann and T. Thomas (2019) Media coverage and immigration worries: Econometric evidence, *Journal of Economic Behavior & Organization*, 160 pp. 52-67.
- Jungmann, H. and S. Loretz (2019) On the measurement of Investment types: Heterogeneity in corporate tax elasticities, *World Economy*, 42 (2). pp. 478-508.
- Loretz, S. and S. Mokkalas (2015) Evidence for profit shifting with tax sensitive capital stocks, *Finanzarchiv*, 71 (1). pp. 1-36.
- Devereux, M. P., L. Liu and S. Loretz (2014) The Elasticity of Corporate Taxable Income: New Evidence from UK Tax Records, *American Economic Journal: Economic Policy*, 6 (2). pp. 19-53.
- Devereux M. P. and S. Loretz (2013) What do we know about corporate tax competition, *National tax Journal*, 66 (3). pp. 745-773.
- Loretz, S. and P. Moore (2013) Corporate Tax Competition between Firms, *International Tax and Public Finance*, 20 (5), pp. 725-752.
- Egger, P. and S. Loretz (2010) Homogeneous Profit Tax Effects for Heterogeneous Firms, *The World Economy*, 33 (8), pp. 1023-1041.
- Bettendorf, L., Devereux, M. P., van der Horst, A., Loretz, S. and R. A. de Mooij (2010) Corporate Tax Harmonization in the EU, *Economic Policy*, 63, pp. 537 - 590.
- Egger, P., Loretz, S., Pfaffermayr, M. and H. Winner (2009a) Firm-specific Forward-looking Effective Tax Rates, *International Tax and Public Finance*, 16 (6), pp. 850-870.
- Egger, P., Loretz, S., Pfaffermayr, M. and H. Winner (2009b) Bilateral Effective Tax Rates and Foreign Direct Investment, *International Tax and Public Finance*, 16 (6) pp. 822-849.
- Loretz, S. (2008) Corporate Taxation in the OECD in a Wider Context, *Oxford Review of Economic Policy*, 24, pp. 639-660.
- Devereux, M. P. and S. Loretz (2008) The Effects of EU Formula Apportionment on Corporate Tax Revenues, *Fiscal Studies*, 29 (1), pp. 1-33.
- Loretz, S. (2007) Determinants of Bilateral Effective Tax Rates: Empirical Evidence from OECD countries, *Fiscal Studies*, 28 (2), pp. 227-249.

CONFERENCES AND SEMINARS

Seminars

Presentation in research seminars at the University of Barcelona (2016), Norwegian School of Economics (NHH), University of Dresden (2013), University of Salzburg (2013, 2009), University of Hohenheim (2012), University of Vienna (2011), University of Bayreuth (2019, 2010), the Oxford University Centre for Business Taxation (2010), the internal seminar of HM Revenue and Customs, London (2009), the University of Munich (2008) and the University of Innsbruck (2008, 2005).

Conferences

Presentations at the

Annual Conference of the International Institute of Public Finance (IIPF), in the years 2020, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2007, 2006, 2005

Annual Meeting of the Vereins für Socialpolitik 2017, 2013

Annual Meeting of the Austrian Economic Association 2020, 2013, 2011, 2010, 2008, 2006

Bi-annual Beeronomics conference 2019, 2013, 2011

Conference on International Business Taxation, Glasgow 2012

Conference of the European Tax Policy Forum 2016, 2012, 2007

Workshop for Fiscal Federalism, IEB Barcelona, 2009, 2007

Annual Conference on Taxation, National tax association, 2008

European Economic Review Workshop, 2008

Annual Conference of the Royal Economic Society, 2008

PROJECTS

Projects

Aggressive tax planning indicators (TAXUD/2016/DE/319) commissioned by the EU commission, Role: project leader

Study on the effects and incidence of labour taxation (TAXUD/2014/DE/313) commissioned by the EU commission, Role: project leader

Unitary taxation of transnational corporations, research program at the International Centre of Development and Taxation (ITCD): Role: researcher

Company births and death: Investigating the role of taxation, Joint ESRC and HMRC research grant RES-194-23-0012: Role: co-applicant and international research collaborator

Part of the pilot project to establish the HMRC Datalab, London, United Kingdom.

The economic effects of EU-reforms in corporate income tax systems, (TAXUD/2007/DE/324) commission by the EU commission: Role: researcher

ORGANISATIONAL SKILLS

Organisational skills

Scientific Coordinator for an international consortium providing economic analysis to the European Commission DG TAXUD

Jointly responsible for the running and building up of the public finance group at the Institute for Advanced studies, Vienna.

Experience in organisation of working paper series (at the Oxford University Centre for Business Taxation), and good organizational skills acquired during my civilian service in the secretary of not-for-profit organization providing custodial guardians.

JOB-RELATED SKILLS

Job-related skills

Teaching:

Experience in teaching graduate and undergraduate classes in "Advanced international trade", "Empirical Public Finance", "Empirical international trade" and "Introduction to macroeconomics" at the Institute for Advanced Studies, Vienna University of Economics and Business, University of Innsbruck, University of Bayreuth and the University of Dresden

Refereeing:

Acted as a referee for the following peer-reviewed journals: American Economic Review, Canadian Journal of Economics, CESifo Economic Studies, Economic Inquiry, Economics Bulletin, European Economic Review, Empirica, Finanzarchiv, Fiscal Studies, International Tax and Public Finance, Journal of Economic Surveys, Journal of Economic Integration, Journal of Public Policy, Journal of Public Economics, National Tax Journal, Open Economies Review, Perspektiven der Wirtschaftspolitik, Review of World Economy, The World Economy

CONTRIBUTION TO PUBLIC POLICY DEBATE

Contribution to public policy debate

Member of the expert committee on the budget process in the Austrian parliament (Mitglied im parlamentarischer Haushaltsrechtbeirat)

Invited expert in parliamentary debate on the budget proposal, May 2014