

PERSONAL INFORMATION



Simon Loretz

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Sex Male | Date of birth 10/10/1977 | Nationality Austrian

WORK EXPERIENCE

01/03/2014–Present

Senior researcher: Macroeconomics and Public Finance Group

Institute for Advanced Studies, Vienna, 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

01/08/2010–28/02/2014

Lecturer

University of Bayreuth, 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

01/10/2006–31/07/2010

Research Fellow

Oxford University Centre for Business Taxation, 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

01/04/2004–30/09/2006

Research Assistant

University of Innsbruck, Innsbruck (Austria)

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

EDUCATION AND TRAINING

01/08/2010–25/02/2015

Habilitation

University of Bayreuth, Bayreuth (Germany)

01/04/2004–30/09/2006

PhD in Economics

University of Innsbruck, Innsbruck (Austria)

01/10/1998–30/09/2003

Master in International Business and Economics

University of Innsbruck, Innsbruck (Austria)

PERSONAL SKILLS

Mother tongue(s) German

Other language(s)

| | UNDERSTANDING | | SPEAKING | | WRITING |
|---------|---------------|---------|--------------------|-------------------|---------|
| | Listening | Reading | Spoken interaction | Spoken production | |
| English | C2 | C2 | C2 | C2 | C2 |
| French | A2 | A2 | A1 | A1 | A1 |
| Spanish | A2 | A2 | A1 | A1 | A1 |

Levels: A1 and A2: Basic user - B1 and B2: Independent user - C1 and C2: Proficient user
 Common European Framework of Reference for Languages

Organisational / managerial 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

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

Digital competence

Experienced user of statistical software Stata, Microsoft Office programs and Latex typesetting

ADDITIONAL INFORMATION

Projects

Study on the effects and incidence of labour taxation (TAXUD/2014/DE/313) commissioned by the EU commission, project start 1. October 2014: 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

Contribution to public policy

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

debate parlamentarischer Haushaltsrechtbeirat)

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

- Publications**
- 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 Presentations at the

- Annual Conference of the International Institute of Public Finance (IIPF), in the years 2014, 2013, 2012, 2011, 2010, 2009, 2007, 2006, 2005
- Annual Meeting of the Vereins für Socialpolitik 2013
- Annual Meeting of the Austrian Economic Association 2013, 2011, 2010, 2008, 2006
- Bi-annual Beeronomics conference 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

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 (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).