

KRISTINA STROHMAIER

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RESEARCH PROFILE

Primary: Public Economics, Applied Microeconomics
Secondary: Health Economics, Economics of Education

EMPLOYMENT AND RESEARCH VISITS

04/2022 –	Professor (W2), Department of Economics, Public Economics, University of Duisburg-Essen, Germany
02/2025 – 03/2025	Visiting Researcher, Economics Department, invited by Camille Landais London School of Economics, UK
10/2024 – 12/2024	Visiting Researcher, Economics Department, invited by Arun Advani University of Warwick, UK
09/2023 – 09/2023	Visiting Researcher, Economics Department, invited by Danny Yagan University of California Berkeley, USA
02/2023 – 03/2023	Visiting Researcher, School of Economics, Faculty of Arts and Social Sciences University of Sydney, Australia
10/2017 – 03/2022	Assistant Professor (W1), Department of Economics, Public Economics, University of Tübingen, Germany
10/2021 – 03/2022	Visiting Researcher, Center for Behavioral Institutional Design (C-BID) New York University Abu Dhabi, United Arab Emirates
09/2020 – 06/2021	Fernand Braudel Senior Fellow/Visiting Researcher, Department of Economics, European University Institute, Italy
10/2019 – 12/2019	Visiting Researcher, Department of Economics, invited by Wojciech Kopczuk, Columbia University, USA
04/2016 – 09/2017	Research Associate, Department of Economics, Group of Prof. Nadja Dwenger, University of Hohenheim, Germany
04/2015 – 09/2017	Research Associate, Department of Economics, Group of Prof. Nadine Riedel, Ruhr-University Bochum, Germany

EDUCATION

04/2015 – 07/2017	PhD in Economics (Dr. oec. publ., summa cum laude), Ruhr-University Bochum Supervisors: Prof. Nadine Riedel, Prof. Nadja Dwenger
10/2013 – 12/2016	Master of Science, Management, University of Hohenheim (Grade A-)
10/2012 – 03/2015	Master of Science, Economics, University of Hohenheim (Grade A)
10/2009 – 09/2012	Bachelor of Science, Economics, University of Hohenheim (Grade A-)
10/2000 – 07/2009	General Qualification for University Entrance, Baden-Württemberg (Grade A)

OTHER AFFILIATIONS AND NETWORKS

04/2022 –	Senior Faculty at Ruhr Graduate School in Economics (RGS), Essen
09/2022 –	Board Member at CINCH - Health Economics Research Center, Essen
11/2021 –	Member of Expert Group of Ministry of Finance Baden-Württemberg, Germany
05/2021 –	Junior Research Associate, Department “Social Policy and Redistribution”, Centre of European Economic Research (ZEW), Mannheim
06/2021 –	Member of Field Committee Verein für Socialpolitik for Public Economics
10/2017 –	Research Fellow, Research School of International Taxation, University of Tübingen (www.rsit-uni-tuebingen.de)
04/2017 –	Research network “Next Generation Economics” (NGE, www.ngecon.net)

RESEARCH GRANTS AND AWARDS

2020 – 2026	Principal Investigator in the Research Unit FOR2738 “Understanding the Behaviour of Multinational Corporations in the Context of International Tax Institutions” of the German Research Foundation (total funding 2,000,000 EUR). Co-applicant and PI of two subprojects: <ul style="list-style-type: none">- Project “Measuring tax incentives”- Project “Taxing multinational firms: a developing country perspective”
2020 – 2021	Athene Program of the University of Tübingen, 10,000 EUR
2020	Fernand Braudel Senior Fellowship, EUI Florence, 3,000 EUR
2019 –	Grant for Seminar Series for Young Microeconomists, funded by Dr. Hans Riegel Stiftung, 3,750 EUR
2017 –	Grant for Establishing a Junior Network NGE 10,000 EUR
2017	Gebrüder-Deschauer-Prize for outstanding scientific dissertations
2016	Faculty price for the best Master Thesis, University of Hohenheim
2013	Award for outstanding teaching, University of Hohenheim
2011 – 2013	Scholarship, Deutschlandstipendium 7,200 EUR

PUBLICATIONS

Lediga, C., Riedel, N., and Strohmaier, K. (2025), “Tax Enforcement Spillovers: Evidence from South Africa,” *The Economic Journal* (accepted for publication conditional on reproducibility of results and anti-plagiarism) (available at SSRN: <http://dx.doi.org/10.2139/ssrn.3616817>)

Wamser, G., Merlo, V., Ruf, M., Stähler, F., Strohmaier, K., Eklund, J., Hansen, J., Hahn, T., Hiller, N., Laudage, S., McAuliffe, S., and Thuncke, G.U., (2025), “The ITI database: New data on international tax institutions,” *International Tax and Public Finance*, forthcoming.

Lediga, C., Riedel, N., and Strohmaier, K. (2024), “What You Do (Not) Get When Expanding the Net - Evidence from Forced Taxpayer Registrations in South Africa,” *Journal of Development Economics*, 172, 103388. <https://doi.org/10.1016/j.jdeveco.2024.103388>

Laudage Teles, S., Riedel N., and Strohmaier, K. (2024), “On the Effects of Transfer Pricing Regulations: A Developing Country Perspective,” *Journal of Public Economics*, 235, 105134. <https://doi.org/10.1016/j.jpubeco.2024.105134>

Bosch, N., Dekker, V., and Strohmaier, K. (2020), “A Data-Driven Procedure to Determine the Bunching Window - An Application to the Netherlands,” *International Tax and Public Finance*, 27(4), 951–979. <https://doi.org/10.1007/s10797-020-09590-w>

Pfeifer, G., Reutter, M., and Strohmaier, K. (2020), “Goodbye Smokers’ Corner: Health Effects of School Smoking Bans,” *Journal of Human Resources*, 55(3), 1068–1104.

<https://doi.org/10.3368/jhr.55.3.1217-9246R3>

Lediga, C., Riedel, N., and Strohmaier, K. (2019), “The Elasticity of Corporate Taxable Income - Evidence from South Africa,” *Economics Letters*, 175, 43–46. <https://doi.org/10.1016/j.econlet.2018.12.005>

Rostam-Afschar, D. and Strohmaier, K. (2018), “Does Regulation Trade-Off Quality Against Inequality? The Case for German Architects and Construction Engineers,” *British Journal of Industrial Relations*, 57(4), 870–893. <https://doi.org/10.1111/bjir.12445>

Kaiser, M., Reutter, M. Sousa-Poza, A., Strohmaier, K., (2018), “Smoking and local unemployment - Evidence from Germany,” *Economics and Human Biology*, 29, 138–147.

<https://doi.org/10.1016/j.ehb.2018.02.004>

Knoll, B., Riedel, N., Strohmaier, K., Shamsfakhr, F., (2017), “Corporate Tax Evasion and Avoidance in Developing Countries,” In: *The Routledge Companion to Tax Avoidance Research*, ed. by Epifantseva, Y., Hashimzade, N., Taylor & Francis.

WORKING PAPERS

“Transfer Price Documentation Rules and Multinational Firm Behavior – Evidence from France,” joint with S. Laudage Teles, N. Riedel, K. Schmidt, J. Voget, and S. Wickel, available at SSRN:

<http://dx.doi.org/10.2139/ssrn.4527233>

(Revision invited at *Journal of Public Economics*)

“Transfer Pricing Regulations Worldwide – A Survey,” joint with V. Merlo, S. Laudage, and N. Riedel, RSIT Working Paper 04/2024.

(Revision invited at *Public Finance Review*)

“The Effects of Free Secondary School Track Choice: A Disaggregated Synthetic Control Approach,” joint with G. Pfeifer and A. Osikominu, CESifo Working Paper No. 8879.

“All That Glitters? Golden Visas and Real Estate,” joint with J. Pereira dos Santos, IZA Working Paper No. 16857.

WORK IN PROGRESS

“Culture of Opportunity: On the Origins of Intergenerational Mobility,” joint with S. Siegloch and M. Slotwinski.

“Does Smoking Affect Wages?” joint with G. Pfeifer and M. Stockburger.

“Reducing Tax Uncertainty with Advance Pricing Agreements?” joint with J. Neidhart.

“Bunching and the Elasticity of Taxable Income – A Meta-Analysis,” joint with J. Wachter, A. Windisch, and S. Kayongo.

“All Together Now? Analyzing the Expansion of Comprehensive Schooling in Germany,” joint with H. Pfleiderer.

INVITED TALKS / CONFERENCES

- 2024 Invited: Research Seminar University of Gießen; Research Seminar University of St. Gallen; Research Seminar RTG 2484 - Regional Disparities & Economic Policy; Workshop on Tax Compliance and Tax Enforcement, Como; Ludwig Erhard ifo Research Workshop, Fürth; Research Seminar University of Linz.
- 2023 Invited: MPP Seminar University of Sydney; Applied Economic & Social Research Seminar Melbourne Institute; Research Seminar University of Hohenheim, Research Seminar ZEW Mannheim; EuHEA conference (Bologna)
- 2022 Invited: Research Seminar RWI Essen; Research Seminar University of Ulm, Research Seminar University of Duisburg-Essen; ZEW Summer School „Africa on the Move”
- 2021 Invited: Research Seminar University of Innsbruck, Austria; Workshop on Societal Problems (Engelberg, Switzerland)
Conferences: XXIX Meeting of the Economics of Education Association (online); EEA-ESEM Virtual 2021
- 2020 Micro Working Group European University Institute Seminar (Florence)
Conferences: 113th NTA Annual Conference on Taxation (online), Workshop on The Economics of Informality (Universidad del Rosario), RSIT Tübingen
- 2019 Invited: Umeå University Research Seminar (Umeå, Sweden)
Conferences: 34th Annual Congress of the EEA, Manchester; 75th Congress of the IIPF Glasgow; Swiss Society of Economics and Statistics, Geneva; Workshop on Applied Microeconomics, Lüneburg; RSIT Tübingen
- 2018 Invited: Workshop on the Economics of Ageing, Hohenheim
Conferences: International Symposium on the Regulation of Professions, London; 74th Congress of the IIPF, Tampere; VfS, Freiburg; EALE, Lyon; Counterfactual Methods for Policy Impact Evaluation, Berlin
- 2017 Conferences: Annual Meeting AEA, Chicago; Spring Meeting of Young Economists, Halle (Saale); VfS, Wien; 73rd Congress of the IIPF, Tokyo; 2nd IZA Workshop on the Economics of Education, Bonn; RSIT, Tübingen
- 2016 Invited: Research Seminar Centre for European Economic Research, Mannheim
Conferences: European Association of Labour Economists, Ghent; VfS, Augsburg; 72nd Congress of the IIPF, Lake Tahoe; Journées Louis-André Gérard-Varet, Aix-en-Provence; Swiss Society of Economics and Statistics,
- 2015 Invited: Tax Administration Research Centre, London; Netherlands Bureau for Economic Policy Analysis, Den Haag
Conferences: Lugano; Spring School, Hohenheim; Brownbag Seminar, Hohenheim THE Seminar, Hohenheim; 71st Congress of the Institute for Public Finance, Dublin; Brownbag Seminar, Bochum

REFEREING SERVICE

Journal of Health Economics; Journal of Economic Behavior and Organization; European Economic Review; International Tax and Public Finance; British Journal of Industrial Relations; German Economic Review; Statistics, Politics and Policy; The Journal of the Economics of Ageing; BMJ Open; FinanzArchiv; Spring Meeting of Young Economist; The B.E. Journal of Economic Analysis and Policy; The World Economy; Health Economics.

ACADEMIC SELF-SERVICE

Gender Equality Officer of the Department; Member of appointment committee (4x); Recruiter international job market; Member of expert panel on developing “Guidelines for Good Leadership” (University of Tübingen); Responsible for gender equality measures Research Unit FOR2738. Scientific Committee IIPF.

TEACHING EXPERIENCE

2024	1.4 (N=9)	Social Security and Taxation – Theory and Policy (Master, lecture)
	1.7 (N=19)	Principles of Public Economics (Bachelor, lecture)
	1.5 (N=6)	Seminar on “The Economic Effects of Tax Audits” (Bachelor, seminar)
2023	na	Social Security and Taxation – Theory and Policy (Master, lecture)
	1.5 (N=11)	The Theory and Empirics of Taxation (Bachelor, lecture)
	na	Seminar on “Pregnancy and Early Childhood” (Bachelor, seminar)
	1.5 (N=28)	Principles of Public Economics (Bachelor, lecture)
2022	na	Seminar on “Corporate Tax Incidence” (Master, seminar)
	1.1 (N=10)	Social Security and Taxation – Empirics (Master, lecture)
	1.8 (N=24)	Principles of Public Economics (Bachelor, lecture)
	1.3 (N=11)	Seminar on “Taxation in Developing countries” (Bachelor, seminar)
2021	1.8 (N=178)	Microeconomics I (Bachelor, lecture)
	1.2 (N=20)	Social Policy (Bachelor, lecture and tutorial, hybrid format)
	1.3 (N=22)	The Theory and Empirics of Taxation (Bachelor, online)
2020	1.3 (N=15)	Social Policy (Bachelor, lecture and tutorial, hybrid format)
	1.4 (N=20)	The Theory and Empirics of Taxation (Bachelor, digital lecture)
	1.1 (N=9)	Seminar on “Profit Shifting” (Bachelor, digital seminar)
	1.7 (N=120)	Microeconomics (Bachelor, lecture)
	na	Machine Learning in Empirical Policy Analysis (Master, lecture)
	na	Guest Mini Lecture on “International Taxation”
2019	1.1 (N=26)	The Theory and Empirics of Taxation (Bachelor, lecture)
	1.0 (N=6)	Seminar on “Taxation in Developing Countries” (Bachelor, seminar)
	na	Economics in Action (Bachelor, lecture)
2018	1.1 (N=22)	The Theory and Empirics of Taxation (Bachelor, lecture)
	1.2 (N=24)	Social Policy (Bachelor, lecture and tutorial)
	na	Seminar on “Behavioral Taxation” (Master, seminar)
2017	1.4 (N=47)	Social Policy (Bachelor, lecture and tutorial)
	na	Institutions for Economic Development (Master, seminar)
2016	1.7 (N=87)	Social Policy (Bachelor, tutorial)
	1.3 (N=49)	Markets and Economic Thinking (Bachelor, tutorial)
	na	Empirical Methods II (Bachelor, lecture)
<2015	na	Microeconomics (Bachelor, tutorial)
	na	Empirical Methods II (Bachelor, lecture)
	na	Humboldt Reloaded (Bachelor, research seminar)
	1.3 (N=182)	Income, Employment and Inflation (Bachelor, tutorial)
	na	Introduction to Stata (Bachelor, tutorial)