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Education

University of Bamberg (Habilitation in economics 1998, Dr. rer. pol. 1993), University of Heidelberg (Diploma in economics 1989)

Employment

Full Professor of Economics and Social Policy at FAU Erlangen-Nürnberg since 2010, Full Professor of Public Economics at University of Marburg 2007-2010, Professor of Public Economics at RWTH Aachen University 2002-2007, Visiting Professor at RWTH Aachen University 1999-2002, Visiting Professor at University of Essen 1998-1999, Postdoc at University of Bamberg 1993-1998, Research and Teaching Assistant at University of Bamberg 1989-1993

Miscellaneous

Alternative civilian service 1983-1984

Academic Administration

Member of the University Tenure Board at FAU Erlangen-Nürnberg since 2025, Member of the University Senate at FAU Erlangen-Nürnberg 2021-2023, Deputy Head of Department (School of Business and Economics) at FAU Erlangen-Nürnberg 2016-2019, Dean of the Faculty of Law, Business, and Economics at FAU Erlangen-Nürnberg 2014-2016, Head of Department (School of Business and Economics) at FAU Erlangen-Nürnberg 2014-2016, Study Program Coordinator (Master of Science in Economics) at FAU Erlangen-Nürnberg 2010-2012, Chairman of the Examination Board (Business Administration and Economics) at University of Marburg 2009-2010, Chairman of the Examination Board (Business Administration) at RWTH Aachen University 2002-2007

Academia

CESifo Research Fellow (since 2000)

Membership: American Economic Association, International Institute of Public Finance, Verein für Socialpolitik (Finanzwissenschaftlicher Ausschuss (chairman 2017-2021), Ausschuss für Regionaltheorie und Regionalpolitik, Sozialpolitischer Ausschuss), Gesellschaft für Regionalforschung

Editorial Board: Review of Regional Research (since 2013), Review of Cooperative Studies (since 2019)

Scientific Advisory Board: Institute for Housing and Environment (IWU) (2014-2022)

Executive Board: Forschungsinstitut für Genossenschaftswesen at FAU Erlangen-Nürnberg (since 2011; chairman since 2018)

Grants

Deutsche Rentenversicherung Bund, Forschungsnetzwerk Alterssicherung: Effects of the pension insurance contribution assessment ceiling on labor supply and satisfaction (2025)

Hans-Frisch-Stiftung: Identification and precise localization of new buildings and new development areas (2024)

Stiftung Prof. Dr. oec. Westerfelhaus: Property tax increases before the property tax reform – or because of the reform? (2022)

Deutsche Rentenversicherung Bund, Forschungsnetzwerk Alterssicherung: Regional and social differences in the relationship between homeownership and retirement provision: An exploratory descriptive analysis with SHARE-RV (2021-2022)

Hans-Frisch-Stiftung: Citizen initiatives and land use (2021)

Stiftung Prof. Dr. oec. Westerfelhaus: Land transfer tax and spatial mobility (2019)

Ludwig-Erhard-Forschungszentrum für Kooperative Wirtschaft: Financial education, imitation, and decision quality (2016-2017)

Ludwig-Erhard-Forschungszentrum für Kooperative Wirtschaft: Financial literacy, information processing, and financial decisions (2015-2016)

VolkswagenStiftung: Equal living conditions – Perceived fairness and economic effects of place-based policies (2015-2017, together with M. Abraham and T. Brenner)

Hans-Frisch-Stiftung: Taxes as determinants of spatial allocation of economic activities (2014)

Ludwig-Erhard-Forschungszentrum für Kooperative Wirtschaft: Cooperatives and regional development (2012-2013)

German Research Foundation: Social capital and federal systems (2007 – 2009)

German Research Foundation: Small states, large states, and federations (2003 – 2007)

German Research Foundation: Support for habilitation thesis printing costs (2001)

Research Visits

University of Tokyo, University of Exeter, Barcelona Institute of Economics (IEB), University of Alberta, Oklahoma State University, ifo Institute Munich

Fields of Research

Social Policy, Public Economics, Urban Economics, Regional Economics

Conference Presentations

Association of Public Economic Theory (2010, 2009, 2007, 2005, 2002), Canadian Economics Association (1997), European Advanced Studies Institute in Regional Science (1998), European Economic Association (2009, 2004, 2000, 1998), European Public Choice Society (2008, 2005, 2004, 2003, 2002, 2001, 2000), European Regional Science Association (2021, 2020, 2016, 2015, 2013, 2011), ICA CCR (2025), International Institute of Public Finance (2024, 2015, 2014, 2010, 2008, 2007, 2006, 2004, 2001, 2000, 1999, 1997, 1996, 1995), Regional Science Association International (NARSC) (2012, 2011, 2009, 2007), Urban Economics Association (2025, 2024, 2019, 2018, 2017), Verein für Socialpolitik (2024, 2021, 2020, 2019, 2017, 2015, 2014, 2013, 2012, 2010, 2009, 2007, 2006, 2004, 2003, 1999, 1997, 1996), CESifo Area Conference on Public Sector Economics (2014, 2012, 2010, 2008, 2005, 2004, 2003, 2002, 2001), CESifo Summer Institute on Long-term Care (2012), CESifo Summer Institute on Federalism (2000), IAREP-SABE Conference (2006), NECTAR Conference (2011), GfR Winter Seminar (2015), GfR Conference (2014), and numerous workshops and research seminars

Referee for

American Economic Review, Annals of Regional Science, B.E. Journal of Economic Analysis & Policy, Bulletin of Economic Research, Canadian Journal of Economics, Contemporary Economic Policy, Economia Politica, Economic Analysis and Policy, Economic Modelling, Economics and Business Letters, Economics Bulletin, Economics of Governance, Economics of Transportation, Economies, Environment and Development Economics, Environmental and Resource Economics, European Economic Review, European Journal of Political Economy, Financial Innovation, FinanzArchiv, Geographical Research, German Economic Review, Gesundheitsökonomie & Qualitätsmanagement, Health Economics, Humanities and Social Sciences Communications, IFO Studien, International Economic Review, International Journal of Economic Sciences and Applied Research, International Journal of Disaster Risk Reduction, International Journal of Housing Policy, International Tax and Public Finance, Jahrbücher für Nationalökonomie und Statistik,

Jahrbuch für Regionalwissenschaft, Journal of Applied Economics, Journal of Business Economics, Journal of Economic Behavior & Organization, Journal of Economic Geography, Journal of Economics, Journal of Economic Studies, Journal of Institutional and Theoretical Economics, Journal of Pension Economics and Finance, Journal of Population Economics, Journal of Public Economics, Journal of Public Economic Theory, Journal of Regional Science, Journal of Social Policy, Journal of the Economics of Ageing, Journal of Urban Economics, Labour Economics, Letters in Spatial and Resource Sciences, Manchester School, Mathematical Problems in Engineering, National Tax Journal, Open Economies Review, Papers in Regional Science, Perspektiven der Wirtschaftspolitik, Public Choice, Public Finance Review, Publius, Regional Science and Urban Economics, Regional Studies, Review of Economic Studies, Review of Industrial Organization, Review of Regional Research, Scandinavian Journal of Economics, Scandinavian Political Studies, Social Justice Research, Social Science Research, Sociology Lens, Southern Economic Journal, Spatial Economic Analysis, Swiss Journal of Economics and Statistics, Transportation Research Part B, Urban Research and Practice, Urban Science, Urban Studies, Zeitschrift für das gesamte Genossenschaftswesen, Zeitschrift für Wirtschafts- und Sozialwissenschaften;
German Research Foundation, Netherlands Organisation for Scientific Research, Fonds National de la Recherche Luxembourg, Alexander von Humboldt-Stiftung

List of publications

Books

- (1-1) Fiskalische Externalitäten im föderativen Staat. Beiträge zur Finanzwissenschaft 13. Mohr Siebeck. Tübingen. 2002.
- (1-2) Ökonomische Theorie des Steuerentzuges: Steuervermeidung, -umgehung und -hinterziehung. Dissertation. Wirtschaftswissenschaftliche Beiträge 86. Physica-Verlag. Heidelberg. 1993.

Refereed journal articles

- (2-1) The Impact of the Equity Ratio on Membership in Cooperative Banks during the Financial Crisis. **International Review of Economics and Finance**. 104. 104680. <https://doi.org/10.1016/j.iref.2025.104680>. 2025.
- (2-2) The Effect of a Partnership Franchising Model on Consumer Satisfaction for a Large German Retail Chain Before and During the COVID-19 Pandemic [with Severin Bachmann and Richard Reichel]. **Zeitschrift für das gesamte Genossenschaftswesen**. 73 (2). 105-130. <https://doi.org/10.1515/zfgg-2023-0007>. 2023.

- (2-3) Public Acceptance of Regional Redistribution in Germany: A Survey Experiment on the Perceived Deservingness of Regions [with Jan Gniza]. **Journal of Social Policy**. <https://www.doi.org/10.1017/S0047279422000903>. 2022.
- (2-4) Political Alignment and Project Funding [with Luisa Schneider and Daniela Wech]. **International Tax and Public Finance**. 29. 1561-1589. DOI: 10.1007/s10797-022-09758-6. 2022.
- (2-5) The Influence of State Politics on Solar Energy Auction Results. **Energy Policy** 168. DOI: 10.1016/j.enpol.2022.113130. 2022.
- (2-6) How Short-term Rentals are Changing the Neighborhood. **International Regional Science Review**. 45 (4). 417-443. DOI: 0.1177/01600176211059981. 2022.
- (2-7) Voting on Urban Land Development. **Journal of Regional Science** 62 (2). 335-359. DOI:10.1111/jors.12565. 2022.
- (2-8) Lending by Credit Cooperatives, Savings Banks and Other Banks During the Covid-19 Pandemic in Germany. **Zeitschrift für das gesamte Genossenschaftswesen** 71 (3). 192-209. <https://doi.org/10.1515/zfgg-2021-0012>. 2021.
- (2-9) Electronic Monitoring at Work: The Role of Attitudes, Functions, and Perceived Control for the Acceptance of Tracking Technologies [with M. Abraham, C. Niessen, C. Schnabel, K. Lorek, V. Grimm, K. Möslein]. **Human Resource Management Journal**. 29. 657-675. <https://doi.org/10.1111/1748-8583.12250>. 2019.
- (2-10) The Bavarian Municipal Fiscal Equalization Scheme: Emphasis on Equity Rather than Efficiency [with I. Lehmann]. **Public Finance Analysis** 75. 127-151. 2019.
- (2-11) The Incumbent's Preference for Imperfect Commitment. **Public Choice**. 180. 285-300. 2019.
- (2-12) Spatial and Social Mobility [with R. Borck]. **Journal of Regional Science** 58. 688-704. 2018.
- (2-13) Breaking the Norms: When is Evading Inheritance Taxes Socially Acceptable [with M. Abraham, K. Lorek, F. Richter]? **European Journal of Political Economy** 52. 85-102. <https://doi.org/10.1016/j.ejpoleco.2017.05.003>. 2018.
- (2-14) Urban Land Use, Sorting, and Population Density: A Continuous Logit Model. **Transportation Research Part B: Methodological** 101. 283-294. <https://doi.org/10.1016/j.trb.2017.04.010>. 2017.

- (2-15) Collusive Tax Evasion and Social Norms [with M. Abraham, K. Lorek, F. Richter]. **International Tax and Public Finance** 24. 179-197. <https://doi.org/10.1007/s10797-016-9417-0>. 2017.
Data: <https://doi.org/10.5281/zenodo.8260357>
- (2-16) Wages, Rents, Unemployment, and the Quality of Life: A Consistent Theory Based Measure. **Journal of Regional Science** 55. 609-625. 2015.
- (2-17) A Continuous Spatial Choice Logit Model of a Polycentric City. **Regional Science and Urban Economics** 53. 68-73. 2015.
- (2-18) Cultural Identity, Mobility and Decentralization [with C.-J. Schild]. **Journal of Comparative Economics** 43. 323-333. 2015.
- (2-19) A Continuous Logit Hotelling Model with Endogenous Locations of Consumers. **Economics Letters** 126. 81-83. 2015.
- (2-20) Akzeptanz der Förderung gleichwertiger Lebensverhältnisse und Arbeitsbedingungen. **Review of Regional Research** 35. 103-119. 2015.
- (2-21) Agglomeration, Tax Competition, and Fiscal Equalization. **International Tax and Public Finance** 21. 1012-1027. 2014.
- (2-22) Fair Inheritance Taxation in the Presence of Tax Planning. **Journal of Socio-Economics** 51. 12-18. <https://doi.org/10.1016/j.socec.2014.03.007>. 2014.
- (2-23) Asymmetric Tax Competition with Formula Apportionment. **Letters in Spatial and Resource Sciences** 7. 47-60. 2014.
- (2-24) Working Mums and Informal Care Givers: The Anticipation Effect [with E. Korn]. **B.E. Journal of Economic Analysis & Policy (Advances)** 14. 473-498. 2014.
- (2-25) Heterogeneous Skills and Homogeneous Land: Segmentation and Agglomeration. **Journal of Economic Geography** 13. 767-798. 2013.
- (2-26) Multinational Financial Structure and Tax Competition. **Swiss Journal of Economics and Statistics** 149. 381-404. 2013.
- (2-27) Heterogeneous Skills, Migration, and Commuting. **Papers in Regional Science** 92. 345-361. 2013.
- (2-28) Reducing the Excess Burden of Subsidizing the Stork: Joint Taxation, Individual Taxation, and Family Tax Splitting [with V. Meier]. **Journal of Population Economics** 26. 1195-1207. 2013.
- (2-29) Hyperbolic Discounting and Fertility. **Journal of Population Economics** 24. 1053-1070. 2011.

- (2-30) A Simple Theory of Industry Location and Residence Choice [with R. Borck and M. Pflüger]. **Journal of Economic Geography** 10. 913-940. 2010.
- (2-31) Pensions, Fertility, and Education [with V. Meier]. **Journal of Pension Economics and Finance** 9. 75-93. 2010.
- (2-32) Trade and Variety in a Model of Endogenous Product Differentiation [with O. Lorz]. **B.E. Journal of Economic Analysis & Policy (Topics)** 9. Article 52. 2009.
- (2-33) Public Input Competition and Agglomeration [with R. Fenge and M. von Ehrlich]. **Regional Science and Urban Economics** 39. 621-631. 2009.
- (2-34) Subsidies for Intracity and Intercity Commuting [with R. Borck]. **Journal of Urban Economics** 66. 25-32. 2009.
- (2-35) Voting for Mobile Citizens. **European Journal of Political Economy** 25. 199-207. 2009.
- (2-36) A Distortive Wage Tax and a Countervailing Commuting Subsidy. **Journal of Public Economic Theory** 11. 297-310. 2009.
- (2-37) Standardization of Intermediate Goods and International Trade [with O. Lorz]. **Canadian Journal of Economics** 41. 517-536. 2008.
- (2-38) Commuting Subsidies with Two Transport Modes [with R. Borck]. **Journal of Urban Economics** 63. 841-848. 2008.
- (2-39) EU Financing and Regional Policy: Vertical Fiscal Externalities When Capital is Mobile [with R. Fenge]. **FinanzArchiv** 63. 457-476. 2007.
- (2-40) Dezentralisierung in den EU-Staaten und räumliche Verteilung wirtschaftlicher Aktivitäten [with C. Bähr and U. Stierle-von Schutz]. **Perspektiven der Wirtschaftspolitik** 8. 110-129. 2007.
- (2-41) Uniformity Requirement and Political Accountability. **Journal of Economics** 89. 95-113. 2006.
- (2-42) Labor and Household Mobility: Efficiency and Equilibrium. **Annals of Regional Science** 40. 117-131. 2006.
- (2-43) Political Economy of Commuting Subsidies [with R. Borck]. **Journal of Urban Economics** 57. 478-499. <https://doi.org/10.1016/j.jue.2004.12.003>. 2005.
- (2-44) Mobility, Secession and Discrimination. **Public Finance and Management** 4. Heft 4. http://www.spaef.com/PFM_PUB/index.html. 2004.
- (2-45) Fiscal Equalisation: Principles and an Application to the European Union [with B. Hayo]. **Social Choice and Welfare** 23. 333-348. 2004.

- (2-46) Small States, Large Unitary States and Federations. **Public Choice** 119. 219-240. 2004.
- (2-47) Nachgelagerte Besteuerung der Altersvorsorge und "vorgelagerte" Besteuerung anderer Ersparnisse: Konsequenzen für die Vorsorge- und Nachlassplanung. **Schmollers Jahrbuch** 123. 579-586. 2003.
- (2-48) Income Splitting-Is it Good for Both Partners in the Marriage? **German Economic Review** 4. 203-216. 2003.
- (2-49) Uniform Pricing Against Mill Pricing. **Journal of Regional Science** 43. 167-179. 2003.
- (2-50) Vertical Externalities and Control of Politicians. **Economics of Governance** 3. 135-151. 2002.
- (2-51) Yardstick Competition to Tame the Leviathan. **European Journal of Political Economy** 17. 705-721. 2001.
- (2-52) Should Commuting Expenses be Tax Deductible? A Welfare Analysis. **Journal of Urban Economics** 49. 80-99. 2001.
- (2-53) Tax Deductibility of Commuting Expenses and Leisure: On the Tax Treatment of Time-Saving Expenditure. **Finanzarchiv N.F** 57. 216-224. 2000.
- (2-54) Shared Tax Sources and Public Expenditures. **International Tax and Public Finance** 7. 163-175. 2000.
- (2-55) Public Debt in a Federation: Growth and Stability [with H.-D. Wenzel]. **Jahrbücher für Nationalökonomie und Statistik** 220. 95-107. 2000.
- (2-56) Öffentliche Verschuldung in einem föderalen Staat: Stabilität, Zuweisungen und Verschuldungsgrenzen. **Jahrbuch für Regionalwissenschaft** 20. 79-98. 2000.
- (2-57) Tragedy of the Fiscal Common?: Fiscal Stock Externalities in a Leviathan Model of Federalism. **Public Choice** 101. 177-193. 1999.
- (2-58) Pareto Efficient Pay-as-you-go Pension Systems with Multi-Period Lives. **Jahrbücher für Nationalökonomie und Statistik** 219. 494-503. 1999.
- (2-59) Household Mobility and the Moderate Leviathan: Efficiency and Decentralization. **Regional Science and Urban Economics** 28. 315-328. 1998.
- (2-60) Tax Competition and Federalism: The Underprovision of Local Public Goods. **Finanzarchiv N.F** 54. 494-515. 1997.

- (2-61) Fiskalische Ausgabenexternalitäten und die Struktur öffentlicher Ausgaben im föderalen Staat. **Zeitschrift für Wirtschafts- und Sozialwissenschaften** 117. 585-601. 1997.
- (2-62) Local Public Goods, Heterogeneous Population, Voluntary Transfers, and Constrained Efficient Allocations. **Annals of Regional Science** 31. 217-234. 1997.
- (2-63) Vertical and Horizontal Tax Competition: Will Unco-ordinated Leviathans end Up on the Wrong Side of the Laffer Curve? **Finanzarchiv N.F** 53. 461-479. 1996.
- (2-64) Optimalsteuertheorie und Konstitutionelle Steuertheorie: Der Versuch einer Integration. **Homo oeconomicus** 13. 561-588. 1996.
- (2-65) Fiscal Policy in a Federation: Considering Dynamic Budget Constraints [with B. Hayo]. **Jahrbuch für Wirtschaftswissenschaften** 47. 103-129. 1996.
- (2-66) Tax Evasion and Risk Taking. Is Tax Evasion Desirable? **Public Finance / Finances Publiques** 50. 303-316. 1995.
- (2-67) Tax Evasion and Growth. **Finnish Economic Papers** 8. 82-90. 1995.
- (2-68) Tax Competition, Locational Choice, and Market Power. **Finanzarchiv N.F** 51. 488-516. 1994.
- (2-69) Golden Rule Fiscal Policy [with H.-D. Wenzel]. **Schweizerische Zeitschrift für Volkswirtschaft und Statistik** 129. 123-150. 1993.
- (2-70) On a Principle of Chain-Exchange for Vehicle-routeing Problems (1-VRP) [with R. Fahrion]. **Journal of the Operational Research Society (JORS)** 41. 821-827. 1990.

Other articles

- (3-1) Wohnungsgenossenschaften: Sicherer Wohnraum zu fairen Preisen in angespannten Wohnungsmärkten. **wohnen** 1/2025. 20-21. 2025.
- (3-2) Wohnungsgenossenschaften: Bezahlbare Mieten in angespannten Märkten [with Tobias Wolbring]. **Wirtschaftsdienst** 104 (12). 856-860. 2024.
- (3-3) Social Benefits of Cooperatives - An Economic Perspective. **Zeitschrift für das gesamte Genossenschaftswesen** 73 (4). 232-238. <https://doi.org/10.1515/zfgg-2023-0018>. 2023.
- (3-4) Gleichwertige Lebensverhältnisse in Deutschland – Konzepte, Strukturen, Tendenzen, Korrelationen. **Sozialer Fortschritt** 72 (4). 345-368. 2023.

- (3-5) (Prospektiver) Anstieg der Wohnkostenbelastung für Ältere im regionalen Vergleich (with Sebastian Ach). **Deutsche Rentenversicherung** 3/2022. 267-289.
- (3-6) Mitgliederförderung und Partizipation – Herausforderungen und Chancen im Zeitalter der Digitalisierung. **Zeitschrift für das gesamte Genossenschaftswesen** 71 (4). 245-251. <https://doi.org/10.1515/zfgg-2021-0016>. 2021.
- (3-7) Diskriminierung von „Hartz IV-Empfängern“ auf dem Wohnungsmarkt: Empirische Befunde und (auch rechtsvergleichende) Überlegungen zum vertragsrechtlichen Diskriminierungsschutz von Leistungsempfängern der Grundsicherung für Arbeitsuchende [with Julia Kraft and Andreas Mense]. **Neue Zeitschrift für Miet- und Wohnungsrecht** 19/2020. 826-831.
- (3-8) Gerechtigkeit schlägt Effizienz: Prinzipien der regionalen Umverteilung [with Martin Abraham, Thomas Brenner, Jonathan Eberle, Jan Gniza, Isabella Lehmann and Sven Wardenburg]. **Sozialer Fortschritt** 69. 73-95. 2020.
- (3-9) Attraktivität hat ihren Preis: hohe reale Wohnkosten, weites Pendeln oder lange Warteschlangen. **Zeitschrift für Immobilienökonomie** 5 (1). 7-20. 2019.
- (3-10) Soziale Wohnungspolitik: Grundversorgung sichern, Land effizienter nutzen und Transaktionskosten reduzieren. **ifo Schnelldienst**. Vol. 71. 21/2018. 9-11. 2018.
- (3-11) Digitalisierung der Arbeitswelt – Herausforderungen für die soziale Sicherung. In: C. Bär, Th., Grädler, and R. Mayr (Ed.). Digitalisierung im Spannungsfeld von Politik, Wirtschaft, Wissenschaft und Recht. 2. Band: Wissenschaft und Recht. Springer Gabler. Chapter 26. 377-392. 2018.
- (3-12) Schützt finanzielle Bildung vor der Unsicherheitsfalle? [with Tobias Aufenanger]. **Vierteljahrshefte zur Wirtschaftsforschung**. Vol. 86. 04.2017. 51-66. 2017.
- (3-13) The Political Economy of Capital City Size. In: D. Meyer and F. Stübben (Ed.). Wirtschaftswissenschaft und Wissenschaftsdiplomatie. BERG Public Economics Series, Vol. 28. 143-160. 2016.
- (3-14) Soziale und regionale Disparitäten. **Sozialer Fortschritt** 8/2012. 197 – 202.
- (3-15) Föderalismus und Agglomeration. In: B.-A. Wickström (Ed.). Öffentliche Finanzen, Fiskalwettbewerb, Nachhaltigkeit und soziale Wohlfahrt. Schriften des Vereins für Socialpolitik. Vol. 330. Duncker & Humblot. Berlin. 91 – 117. 2011.

- (3-16) Es geht auch ohne Finanzautonomie. **Frankfurter Allgemeine Zeitung**. 13.09.2008. Nr. 215. S. 13.
- (3-17) Ehegattensplitting, Allokation und innerfamiliäre Verteilung. In: B. Seel (Ed.). Ehegattensplitting und Familienpolitik. Deutscher Universitätsverlag. Wiesbaden. 207 – 225. 2007.
- (3-18) Steuerliche Förderung von haushaltsnahen Dienstleistungen. **ifo-Schnelldienst** 59. 3-5. 2006.
- (3-19) Vertikale fiskalische Externalitäten und Kofinanzierung in der Regionalpolitik der Europäischen Union. **Vierteljahrshefte zur Wirtschaftsforschung** 74. 66-73. 2005.
- (3-20) Kürzung der Entfernungspauschale sinnvoll. **ifo-Schnelldienst** 57. 12-14. 2004.
- (3-21) Wirkungen pauschalierter Steuern und Sozialabgaben bei geringem Arbeitseinkommen [with A. Füllbier]. **Datenverarbeitung Steuer Wirtschaft Recht** 32. 107-109. 2003.
- (3-22) Freiwillige Versicherung in einer mit Pauschalbeiträgen finanzierten GKV: Ein Kommentar zu einem Vorschlag des Sachverständigenrats. **ifo-Schnelldienst** 55. 17-21. 2002.
- (3-23) Comment on Fuest, Huber and Wöhlbier: „Fiscal Policy and Unemployment in a Global Economy“. In: H. Wagner (Ed.). Globalization and Unemployment. Springer-Verlag. Berlin, Heidelberg, New York. 333-340. 2000.
- (3-24) Teilhabeäquivalenz und Effizienz in der Alterssicherung. **Wirtschaftswissenschaftliches Studium (WiSt)**. 323-327. 2000.
- (3-25) Für eine einkommensunabhängig beitragsfinanzierte Grundrente. **Wirtschaftsdienst** 80. 107-111. 2000.
- (3-26) Gewerbesteuer-Reform belastet arme Regionen. **Handelsblatt** 5.1.2000 / Nr. 3. S. 7.
- (3-27) Die Budgetregeln des Europäischen Stabilitätspakts und ihre Auswirkungen auf untergeordnete Gebietskörperschaften. Korreferat in **Beihefte der Konjunkturpolitik** 49. Fiskalischer Föderalismus in Europa. 62. Wissenschaftliche Tagung der Arbeitsgemeinschaft deutscher wirtschaftswissenschaftlicher Forschungsinstitute vom 29. und 30. April 1999. Duncker & Humblot. Berlin. 213-219. 1999.
- (3-28) Gesamtwirtschaftliches Wachstum und Staatsverschuldung [with H.-D. Wenzel]. **Das Wirtschaftsstudium (WISU)** 26. 156-164. 1997.

- (3-29) „Alte“ und „neue“ Wachstumstheorie: Exogenes versus endogenes Wachstum [with H.-D. Wenzel]. **Das Wirtschaftsstudium (WISU)** 25. 577-583. 1996.
- (3-30) Lohnsteuerklasse V nach dem Jahressteuergesetz 1996. **Betriebs-Berater (BB)**. 566. 1996.
- (3-31) Why Income Taxation Need Not Harm Growth [with M. Betten and H.-D. Wenzel]. In: Liber Amicorum voor Arnold Heertje. Stenfert Kroese/Educatieve Partners Nederland BV. Houten. 150-155. 1995.

Book reviews

- (4-1) Review of Alois Oberhauser (Hrsg.), Probleme der Besteuerung I, 1998. **Finanzarchiv N.F** 55. 518-520. 1998.
- (4-2) Review of Andreas Wagener, Internationaler Steuerwettbewerb mit Kapitalsteuern, 1997. **Finanzarchiv N.F** 55. 93-96. 1998.
- (4-3) Review of Dietmar Wellisch, Dezentrale Finanzpolitik bei hoher Mobilität, 1995. **Finanzarchiv N.F** 52. 549-551. 1995.
- (4-4) Review of Keith Pilbeam, International Finance, 1992. **Management International Review** 35. 377-382. 1995.

Working Paper

- (5-5) Housing Cooperatives, Housing Affordability, and Rent Control. CESifo Working Paper No. 11452. 2024.
- (5-6) Affordable Housing and Individual Labor Market Outcomes [with W. Dauth and A. Mense]. IZA DP No. 17359. 2024.

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