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Education

University of Bamberg (Habilitation in economics 1998, Ph.D. 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 1989 – 1993

Miscellaneous

Alternative civilian service 1983-1984

Academic Administration

Vice Head of Department (School of Business and Economics at FAU Erlangen-Nürnberg since 2016), Dean of the Faculty of Law, 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

Research Visits

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

Academia

CESifo Research Fellow (since 2000)

Membership: American Economic Association, Association of Public Economic Theory, European Economic Association, International Institute of Public Finance, Verein für Socialpolitik (Finanzwissenschaftlicher Ausschuss (Chairman since June 2017), Ausschuss für Regionaltheorie und Regionalpolitik, Sozialpolitischer Ausschuss), Gesellschaft für Regionalforschung

Editorial Board: Review of Regional Research (since 2013)

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

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

Grants

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)

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 (2016, 2015, 2013, 2011), International Institute of Public Finance (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 (2017), Verein für Socialpolitik (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, Economics and Business Letters, Economics of Governance, Environmental and Resource Economics, European Economic Review, European Journal of Political Economy, Financial Innovation, FinanzArchiv, Geographical Research, German Economic Review, Gesundheitsökonomie & Qualitätsmanagement, Health Economics, IFO Studien, International Economic Review, International Journal of Economic Sciences and Applied Research, International Tax and Public Finance, Jahrbücher für Nationalökonomie und Statistik, Jahrbuch für Regionalwissenschaft, Journal of Applied 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 Urban Economics, Letters in Spatial and Resource Sciences, National Tax Journal, Open Economies Review, Papers in Regional Science, Public Choice, Regional Science and Urban Economics, Regional Studies, Review of Regional Research, Southern Economic Journal, Transportation Research Part B, Urban Studies, Zeitschrift für Wirtschafts- und Sozialwissenschaften;

German Research Foundation, Netherlands Organisation for Scientific Research, Fonds National de la Recherche Luxembourg

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) Urban Land Use, Sorting, and Population Density: A Continuous Logit Model. **Transportation Research Part B**. Forthcoming. 2017.
- (2-2) Breaking the norms: When is evading inheritance taxes socially acceptable norms [with M. Abraham, K. Lorek, F. Richter]? **European Journal of Political Economy**. Forthcoming. 2017.
- (2-3) Collusive Tax Evasion and Social Norms [with M. Abraham, K. Lorek, F. Richter]. **International Tax and Public Finance** 24. 179-197. 2017.
- (2-4) Wages, Rents, Unemployment, and the Quality of Life: A Consistent Theory Based Measure. **Journal of Regional Science** 55. 609-625. 2015.
- (2-5) A Continuous Spatial Choice Logit Model of a Polycentric City. **Regional Science and Urban Economics** 53. 68-73. 2015.
- (2-6) Cultural Identity, Mobility and Decentralization [with C.-J. Schild]. **Journal of Comparative Economics** 43. 323-333. 2015.
- (2-7) A Continuous Logit Hotelling Model with Endogenous Locations of Consumers. **Economics Letters** 126. 81-83. 2015.
- (2-8) Akzeptanz der Förderung gleichwertiger Lebensverhältnisse und Arbeitsbedingungen. **Review of Regional Research** 35. 103-119. 2015.
- (2-9) Agglomeration, Tax Competition, and Fiscal Equalization. **International Tax and Public Finance** 21. 1012-1027. 2014.
- (2-10) Fair Inheritance Taxation in the Presence of Tax Planning. **Journal of Behavioral and Experimental Economics** 51. 12-18. 2014.
- (2-11) Asymmetric Tax Competition with Formula Apportionment. **Letters in Spatial and Resource Sciences** 7. 47-60. 2014.

- (2-12) Working Mums and Informal Care Givers: The Anticipation Effect [with E. Korn]. **B.E. Journal of Economic Analysis & Policy (Advances)** 14. 473-498. 2014.
- (2-13) Heterogeneous Skills and Homogeneous Land: Segmentation and Agglomeration. **Journal of Economic Geography** 13. 767-798. 2013.
- (2-14) Multinational Financial Structure and Tax Competition. **Swiss Journal of Economics and Statistics** 149. 381-404. 2013.
- (2-15) Heterogeneous Skills, Migration, and Commuting. **Papers in Regional Science** 92. 345-361. 2013.
- (2-16) 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.
- (2-17) Hyperbolic Discounting and Fertility. **Journal of Population Economics** 24. 1053-1070. 2011.
- (2-18) A Simple Theory of Industry Location and Residence Choice [with R. Borck and M. Pflüger]. **Journal of Economic Geography** 10. 913-940. 2010.
- (2-19) Pensions, Fertility, and Education [with V. Meier]. **Journal of Pension Economics and Finance** 9. 75-93. 2010.
- (2-20) 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.
- (2-21) Public Input Competition and Agglomeration [with R. Fenge and M. von Ehrlich]. **Regional Science and Urban Economics** 39. 621-631. 2009.
- (2-22) Subsidies for Intracity and Intercity Commuting [with R. Borck]. **Journal of Urban Economics** 66. 25-32. 2009.
- (2-23) Voting for Mobile Citizens. **European Journal of Political Economy** 25. 199-207. 2009.
- (2-24) A Distortive Wage Tax and a Countervailing Commuting Subsidy. **Journal of Public Economic Theory** 11. 297-310. 2009.
- (2-25) Standardization of Intermediate Goods and International Trade [with O. Lorz]. **Canadian Journal of Economics** 41. 517-536. 2008.
- (2-26) Commuting Subsidies with Two Transport Modes [with R. Borck]. **Journal of Urban Economics** 63. 841-848. 2008.
- (2-27) EU Financing and Regional Policy: Vertical Fiscal Externalities When Capital is Mobile [with R. Fenge]. **FinanzArchiv** 63. 457-476. 2007.

- (2-28) Dezentralisierung in den EU-Staaten und räumliche Verteilung wirtschaftlicher Aktivitäten [with C. Bähr and U. Stierle-von Schütz]. **Perspektiven der Wirtschaftspolitik** 8. 110-129. 2007.
- (2-29) Uniformity Requirement and Political Accountability. **Journal of Economics** 89. 95-113. 2006.
- (2-30) Labor and Household Mobility: Efficiency and Equilibrium. **Annals of Regional Science** 40. 117-131. 2006.
- (2-31) Political Economy of Commuting Subsidies [with R. Borck]. **Journal of Urban Economics** 57. 478-499. 2005.
- (2-32) Mobility, Secession and Discrimination. **Public Finance and Management** 4. Heft 4. http://www.spaef.com/PFM_PUB/index.html. 2004.
- (2-33) Fiscal Equalisation: Principles and an Application to the European Union [with B. Hayo]. **Social Choice and Welfare** 23. 333-348. 2004.
- (2-34) Small States, Large Unitary States and Federations. **Public Choice** 119. 219-240. 2004.
- (2-35) Nachgelagerte Besteuerung der Altersvorsorge und "vorgelagerte" Besteuerung anderer Ersparnisse: Konsequenzen für die Vorsorge- und Nachlassplanung. **Schmollers Jahrbuch** 123. 579-586. 2003.
- (2-36) Income Splitting-Is it Good for Both Partners in the Marriage? **German Economic Review** 4. 203-216. 2003.
- (2-37) Uniform Pricing Against Mill Pricing. **Journal of Regional Science** 43. 167-179. 2003.
- (2-38) Vertical Externalities and Control of Politicians. **Economics of Governance** 3. 135-151. 2002.
- (2-39) Yardstick Competition to Tame the Leviathan. **European Journal of Political Economy** 17. 705-721. 2001.
- (2-40) Should Commuting Expenses be Tax Deductible? A Welfare Analysis. **Journal of Urban Economics** 49. 80-99. 2001.
- (2-41) Tax Deductibility of Commuting Expenses and Leisure: On the Tax Treatment of Time-Saving Expenditure. **Finanzarchiv N.F** 57. 216-224. 2000.
- (2-42) Shared Tax Sources and Public Expenditures. **International Tax and Public Finance** 7. 163-175. 2000.
- (2-43) Public Debt in a Federation: Growth and Stability [with H.-D. Wenzel]. **Jahrbücher für Nationalökonomie und Statistik** 220. 95-107. 2000.

- (2-44) Öffentliche Verschuldung in einem föderalen Staat: Stabilität, Zuweisungen und Verschuldungsgrenzen. **Jahrbuch für Regionalwissenschaft** 20. 79-98. 2000.
- (2-45) Tragedy of the Fiscal Common?: Fiscal Stock Externalities in a Leviathan Model of Federalism. **Public Choice** 101. 177-193. 1999.
- (2-46) Pareto Efficient Pay-as-you-go Pension Systems with Multi-Period Lives. **Jahrbücher für Nationalökonomie und Statistik** 219. 494-503. 1999.
- (2-47) Household Mobility and the Moderate Leviathan: Efficiency and Decentralization. **Regional Science and Urban Economics** 28. 315-328. 1998.
- (2-48) Tax Competition and Federalism: The Underprovision of Local Public Goods. **Finanzarchiv N.F** 54. 494-515. 1997.
- (2-49) Fiskalische Ausgabenexternalitäten und die Struktur öffentlicher Ausgaben im föderalen Staat. **Zeitschrift für Wirtschafts- und Sozialwissenschaften** 117. 585-601. 1997.
- (2-50) Local Public Goods, Heterogeneous Population, Voluntary Transfers, and Constrained Efficient Allocations. **Annals of Regional Science** 31. 217-234. 1997.
- (2-51) 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.
- (2-52) Optimalsteuertheorie und Konstitutionelle Steuertheorie: Der Versuch einer Integration. **Homo oeconomicus** 13. 561-588. 1996.
- (2-53) Fiscal Policy in a Federation: Considering Dynamic Budget Constraints [with B. Hayo]. **Jahrbuch für Wirtschaftswissenschaften** 47. 103-129. 1996.
- (2-54) Tax Evasion and Risk Taking. Is Tax Evasion Desirable? **Public Finance / Finances Publiques** 50. 303-316. 1995.
- (2-55) Tax Evasion and Growth. **Finnish Economic Papers** 8. 82-90. 1995.
- (2-56) Tax Competition, Locational Choice, and Market Power. **Finanzarchiv N.F** 51. 488-516. 1994.
- (2-57) Golden Rule Fiscal Policy [with H.-D. Wenzel]. **Schweizerische Zeitschrift für Volkswirtschaft und Statistik** 129. 123-150. 1993.
- (2-58) On a Principle of Chain-Exchange for Vehicle-routing Problems (1-VRP) [with R. Fahrion]. **Journal of the Operational Research Society (JORS)** 41. 821-827. 1990.

Other articles

- (3-1) The Political Economy of Capital City Size. In: D. Meyer and F. Stübgen (Ed.). *Wirtschaftswissenschaft und Wissenschaftsdiplomatie. BERG Public Economics Series*, Vol. 28. 143-160. 2016.
- (3-2) Soziale und regionale Disparitäten. **Sozialer Fortschritt** 8/2012. 197 – 202.
- (3-3) 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.
- (3-4) Es geht auch ohne Finanzautonomie. **Frankfurter Allgemeine Zeitung**. 13.09.2008. Nr. 215. S. 13.
- (3-5) Ehegattensplitting, Allokation und innerfamiliäre Verteilung. In: B. Seel (Ed.). *Ehegattensplitting und Familienpolitik*. Deutscher Universitätsverlag. Wiesbaden. 207 – 225. 2007.
- (3-6) Steuerliche Förderung von haushaltsnahen Dienstleistungen. **ifo-Schnelldienst** 59. 3-5. 2006.
- (3-7) Vertikale fiskalische Externalitäten und Kofinanzierung in der Regionalpolitik der Europäischen Union. **Vierteljahreshefte zur Wirtschaftsforschung** 74. 66-73. 2005.
- (3-8) Kürzung der Entfernungspauschale sinnvoll. **ifo-Schnelldienst** 57. 12-14. 2004.
- (3-9) Wirkungen pauschalierter Steuern und Sozialabgaben bei geringem Arbeitseinkommen [with A. Füllbier]. **Datenverarbeitung Steuer Wirtschaft Recht** 32. 107-109. 2003.
- (3-10) Freiwillige Versicherung in einer mit Pauschalbeiträgen finanzierten GKV: Ein Kommentar zu einem Vorschlag des Sachverständigenrats. **ifo-Schnelldienst** 55. 17-21. 2002.
- (3-11) 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.
- (3-12) Teilhabeäquivalenz und Effizienz in der Alterssicherung. **Wirtschaftswissenschaftliches Studium (WiSt)**. 323-327. 2000.
- (3-13) Für eine einkommensunabhängig beitragsfinanzierte Grundrente. **Wirtschaftsdienst** 80. 107-111. 2000.

- (3-14) Gewerbesteuer-Reform belastet arme Regionen. **Handelsblatt** 5.1.2000 / Nr. 3. S. 7.
- (3-15) 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.
- (3-16) Gesamtwirtschaftliches Wachstum und Staatsverschuldung [with H.-D. Wenzel]. **Das Wirtschaftsstudium (WISU)** 26. 156-164. 1997.
- (3-17) „Alte“ und „neue“ Wachstumstheorie: Exogenes versus endogenes Wachstum [with H.-D. Wenzel]. **Das Wirtschaftsstudium (WISU)** 25. 577-583. 1996.
- (3-18) Lohnsteuerklasse V nach dem Jahressteuergesetz 1996. **Betriebs-Berater (BB)**. 566. 1996.
- (3-19) 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.

Recent discussion papers

- (5-1) Spatial and Social Mobility [with R. Borck]. CESifo Working Papers 5675. December 2015.
- (5-2) Strictness of Tax Compliance Norms: A Factorial Survey on the Acceptance of Inheritance Tax Evasion in Germany [with M. Abraham, K. Lorek, F. Richter]. IWQW Discussion Paper 07-2014. July 2014.
- (5-3) Rational Choice of Itemized Deductions. IWQW Discussion Paper 01-2013. February 2013.

- (5-4) Unemployment, Commuting, and Search Intensity. IWQW Discussion Paper 12-2011. November 2011.
- (5-5) Health Values, Preference Inconsistency, and Insurance Demand. CESifo Working Papers 1634. December 2005.

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