
PEER-REVIEWED PUBLICATIONS

- Unexpected tax refunds and capital market efficiency: evidence from the German nuclear fuel tax (with Mario Rieger and Robert Ullmann), *Economics Letters*, Vol. 235, 111553, 2024. Link: <https://www.sciencedirect.com/science/article/pii/S0165176524000375>
- Threshold-dependent tax enforcement and the size distribution of firms: evidence from Germany (with Robert Ullmann), *International Tax and Public Finance*, Vol. 30, 1002-1035, 2023. Link: <https://link.springer.com/article/10.1007/s10797-022-09732-2>

ACADEMIC CONFERENCE PROCEEDINGS

- Is Philanthropy by Entrepreneurs Ethical? Examining the Role of Religion. (with Laurenz T. Weiße, Erik E. Lehmann, Brett R. Smith), *Academy of Management Proceedings*, Abstract, Published: June 17, 2025. Link: <https://journals.aom.org/doi/10.5465/AMPROC.2025.21461abstract>
- It's Not Just All About the Money: The Effects of Scandals on Organizational Affiliation and Competition (with Erik E. Lehmann, Robert Ullmann, and Laurenz Weiße), *Academy of Management Proceedings*, Abstract, Published: July 6, 2022. Link: <https://journals.aom.org/doi/10.5465/AMBPP.2022.13960abstract>

WORKING PAPERS

- Norderfriedrichskoog! Tax Havens, Tax Competition and the Introduction of a Minimum Tax Rate (with William C. Boning, Joel Slemrod, and Robert Ullmann), *Working Paper*, 2025. Link: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4455812
- "Will You Marry Me" ...in December? Tax-Induced Wedding Date Shifting and Mismatching in Long-Term Relationships (with Kerstin Roeder, and Robert Ullmann), *Working Paper*, 2025. Link: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3354630
- Tax Law Ambiguity, Court Decisions, and the Choice of Organizational Form: Evidence from Poland (with Christina Elschner, and Agata Nagel), *Working Paper*, 2025.
- How (Not) to Tax Sunshine: Bunching around Tax-Exempt Thresholds for Rooftop Photovoltaic Systems (with Mario Rieger, and Robert Ullmann), *Working Paper*, 2025. Link: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=5022002

- Is Philanthropy by Entrepreneurs Ethical? Examining the Role of Religion.
(with Laurenz T. Weiße, Erik E. Lehmann, Brett R. Smith), *Working Paper*, 2025.

DISSERTATION

- Three essays on the effects of taxes on individuals, firms and governments
(Supervisor: Robert Ullmann), *University of Augsburg*, 2022. Link:
<https://opus.bibliothek.uni-augsburg.de/opus4/frontdoor/index/index/docId/97423>