

PROF. DR. DRAHOMIR KLIMSA

Publications

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

- 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.

WORKING PAPERS

- Norderfriedrichskoog! Tax Havens, Tax Competition and the Introduction of a Minimum Tax Rate (with William C. Boning, Joel Slemrod, and Robert Ullmann), *NBER Working Paper 31225*, 2023. Link: <https://www.nber.org/papers/w31225>
- "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*.
- 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), *Working Paper*.
- The Role of Religion and Entrepreneurship on Charitable Giving: Evidence from German Income Tax Data (with Erik E. Lehmann, Brett Smith, and Laurenz Weiße), *Working Paper*.

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>

