

## **PhD Course in International Tax**

June 5 and 6, 2019

Universität Paderborn

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### **Objectives**

We will explore international tax research with a specific focus on profit shifting. The format will be informal and discussion-based. As with everything we do, our goal is to build our understanding of the existing literature so that we can identify interesting questions that still need answers and effective methods for answering them.

### **Expectations**

Students are expected to come well-prepared. Everyone is expected to have read all papers for the session. This ensures a lively discussion and that the course objectives are reached.

### **Schedule and Structure**

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| 1. June 5: 13.00-14.00 | <i>Background Discussion: Measuring and Monitoring BEPS</i>              |
| 2. June 5: 14.15-16.15 | <i>Research: Methods and Data for Measuring BEPS</i>                     |
| 3. June 6: 09.00-10.30 | <i>Background Discussion: U.S. Tax Reform – International Provisions</i> |
| 4. June 6: 10.45-12.15 | <i>Research: Effects of U.S. Tax Reform in U.S. and Other Countries</i>  |

**Wednesday, June 5, 13:00 – 16:15**

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**13:00 – 14:00** *Background Discussion: Measuring and Monitoring BEPS*

OECD 2015. Measuring and Monitoring BEPS, OECD Action 11 – 2015 Final Report. Focus your reading on Chapters 1 and 2.

**14:15 – 16:15** *Research: Methods and Data for Measuring BEPS*

Clausing, Kimberly, A. 2016. The Effect of Profit Shifting on the Corporate Tax Base in the United States and Beyond. *National Tax Journal* (December), 69 (4), 905–934.

Tørsløv, Thomas R.; Wier, Ludvig S.; Zucman, Gabriel. 2018. The Missing Profits of Nations, NBER Working Paper 24701 (June).

Johannesen, Niels; Tørsløv, Thomas R.; Wier, Ludvig S. 2018. Are Less Developed Countries More Exposed to Multinational Tax Avoidance? Method and Evidence from Micro-Data. WIDER Working Paper Series 010.

**Thursday, June 6, 09:00 – 12:15**

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**09:00 – 10:30** *Background Discussion: U.S. Tax Reform – International Provisions*

Dharmapala, Dhammika. 2019. The Consequences of the TCJA's International Provisions: Lessons from Existing Research. CESifo Working Paper No. 7249.

Boumans, Dorine; Fuest, Clemens; Krolage, Carla; Wohlrabe, Klaus. 2018. Expected Effects of the US Tax Reform on Other Countries: Global and Local Survey Evidence. CESifo Working Paper No. 7491.

**10:45 – 12:15** *Research: Effects of U.S. Tax Reform in U.S. and Other Countries*

Clausing, Kimberly A. 2018. Profit Shifting Before and After the Tax Cuts and Jobs Act (October). Reed College Working Paper.

Overesch, Michael; Pflitsch, Max. 2019. Cross-Border Effects of a Major Tax Reform – Evidence from the European Stock Market. University of Cologne Working Paper.