

# PETR JANSKÝ

petr.jansky@fsv.cuni.cz; jansky.peta@gmail.com

Personal research website: petrjansky.cz

Office address: Opletalova 26, 110 00 Praha, Czechia

University website: ies.fsv.cuni.cz/en/staff/jansky

Telephone: +420 775 022 260; Twitter: @petr\_jansky

ORCID:0000-0001-6499-9923; ResearcherID: H-4782-2014

---

## PROFILE

As a globally minded economist based in Prague, I aim to contribute through research to improving public policies and thus people's lives in Czechia, Europe and around the world.

## RESEARCH FIELDS OF INTEREST

Public, international and development economics, inequality, illicit financial flows, public finance, taxation, tax avoidance, tax havens.

## EDUCATION

09/2009 – 12/2013 **Charles University** *Ph.D. in Economics*; short-term research stays:

- Centre for the Study of African Economies, University of Oxford, with Prof. Francis Teal, 2009.
- Institute for Fiscal Studies, London, with Prof. Richard Blundell, 2011, 2012 and 2013.
- Center for Global Development, Washington DC, with David Roodman, 2012.

09/2008 – 07/2009 **University of Oxford** *M.Sc. in Economics for Development*

09/2005 – 06/2008 **Charles University** *Bc. in Economics*

## MAIN APPOINTMENT

09/2009– **Charles University, Prague:** *Associate Professor of Economics*

- Leader of research projects at the Institute of Economic Studies of the Faculty of Social Sciences.
- Associate professor 02/2019–, tenured 05/2018–, assistant professor 01/2019–, lecturer until 12/2013.
- Director of the CORPTAX research group of three senior researchers and seven PhD students (2021–).
- Head of the Department of European Economic Integration and Economic Policy (since 04/2019).
- Coordinator of a Master program's specialisation in economics of the public sector and healthcare (2021–).
- Member of the Faculty's publication (2013–2018) and ethics in research (2018–) committees.
- Visiting the University of Auckland (01–03/2020); a UC Berkeley visit (04–07/2020) cancelled (COVID-19).

## TEACHING

02/2019– **Public Economics** (graduate course; supervisor and lecturer)

02/2017– **Public Finance** (undergraduate course; supervisor and lecturer)

09/2010– **Principles of Economics I & II** (undergraduate course; supervisor and lecturer)

09/2009– **Supervision** (90+ Bachelor and Master theses; 8 current PhD students, 2 PhD graduates)

09/2010–06/2018 Economic Policy (undergraduate course; co-lecturer)

09/2011–06/2013 Economics and Law in Banking and Finance (PhD seminar; co-organiser)

02/2012–06/2012 Integrity, Law and Economics (graduate course; supervisor, co-organiser and co-lecturer)

09/2009–02/2011 Bachelor's Thesis Seminar I & II (undergraduate course; teaching assistant)

09/2009–02/2010 Development Economics (undergraduate course; co-lecturer and teaching assistant)

09/2009–02/2010 Economics I & II (undergraduate course; teaching assistant)

09/2009–06/2010 International Trade and Finance (undergraduate course; teaching assistant)

## PHD STUDENT SUPERVISION

2016 – 2020 Miroslav Palanský, Aix-Marseille Université MA, a solo-authored paper in *Public Choice*; an EU Tax Observatory research fellow (2021–); a data scientist at the Tax Justice Network (2019–).

- 2017 – 2022 Sarah Godar, Berlin School of Economics and Law MA, a solo-authored paper in *FinanzArchiv: Public Finance Analysis*, an EU Tax Observatory researcher, Paris School of Economics (2021–).
- 2019 – Natalia Li, University of Sussex MSc, Overseas Development Institute Fellow 2017–2019.
- 2019 – Marek Šedivý, Charles University MA, a solo-authored paper in *Review of Economics of the Household*.
- 2020 – Daniel Kolář, London School of Economics MSc., a solo-authored paper in *Post-Communist Economies*, a visit at Kiev School of Economics in 2022.
- 2021 – Evgeniya Dubinina, CERGE-EI M.A., a solo-authored paper in *Post-Communist Economies*.
- 2021 – Bathusi Gabanathlong, Cardiff Metropolitan University MSc (co-supervisor).
- 2021 – Alessandro Chiari, City, University of London MSc.
- 2021 – Valeria Secchini, University of Turin MSc., papers in *Symmetry* and *Physics of Life Reviews*.
- 2022 – Kristin Dilani Nadarajah, Roma Tre, Witwatersrand, and University of Paris joint MSc.

## BIBLIOMETRIC INDICATORS

As of 16 January 2023:	Web of Science	Scopus	Google Scholar
Papers	35	44	111
Citations	345	439	1857
H-index	9	11	22

## ACADEMIC PUBLICATIONS

1. Decomposing Multinational Corporations' Declining Effective Tax Rates, forthcoming, IMF Economic Review, with Javier Garcia-Bernardo and Thomas Tørsløv (IES Working Paper 2019.)
2. Did the Tax Cuts and Jobs Act Reduce Profit Shifting by US Multinational Companies?, 2022, with Javier Garcia-Bernardo and Gabriel Zucman. NBER working paper.
3. Corporate Effective Tax Rates for Research and Policy, 2022, Public Finance Review. (Janský, P. (2020c). Corporate Effective Tax Rates for Research and Policy. IES Working Paper Series, 2020(41), 1–24.)
4. Hackett, F., Janský, P. (2022). Incremental improvement: evaluating the emancipatory impact of public country-by-country reporting. Critical Perspectives on Accounting.
5. The indirect effects of corporate tax avoidance exacerbate cross-country inequality, 2022, UNU-WIDER working paper, with Javier Garcia-Bernardo, Daniel Haberly, Miroslav Palanský, and Valeria Secchini.
6. Hide–seek–hide? The effects of financial secrecy on cross-border financial assets, UNU-WIDER working paper, with Tereza Palanská and Miroslav Palanský.
7. Cobham, A., Faccio, T., Garcia-Bernardo, J., Janský, P., Kadet, J., & Picciotto, S. (2021). A Practical Proposal to End Corporate Tax Abuse: METR, a Minimum Effective Tax Rate for Multinationals. Global Policy. (Working Papers IES, (08/2021)).
8. Cobham A., FitzGerald E. and Janský P. (2021): "Estimating Tax Progressivity in Developing Countries: The Plato Index" IES Working Papers 35/2021. IES FSV. Charles University.
9. Garcia-Bernardo, J., & Janský, P. (2021). Profit Shifting of Multinational Corporations Worldwide. ICTD Working Paper, (119), 1–72. (IES Working Papers 14/2021. IES FSV. Charles University.)
10. The Long Way to Tax Transparency: Lessons from the Early Publishers of Country-by-Country Reports, 2022, with Sarah Godar, Giulia Aliprandi, Tommaso Faccio. EU Tax Observatory Working Paper No. 10. (An earlier version circulated as Faccio T., Godar S., Janský P., Seabarron O. (2021): "How Much Multinational Corporations Pay in Taxes and Where: Evidence from their Country-by-Country Reports" IES Working Papers 22/2021. IES FSV. Charles University.)
11. Cobham A., Janský P., Mareš J. (2021): "Illicit Financial Flows and Trade Mispricing: Decomposing the Trade Reporting Gap" IES Working Papers 26/2021. IES FSV. Charles University.
12. Is Panama really your tax haven? Secrecy jurisdictions and the countries they harm, Regulation & Governance, 2021, with Markus Meinzer and Miroslav Palanský. (An earlier version available as IES Working Paper 23/2018).

13. Multinational Corporations and Tax Havens: Evidence from Country-by-Country Reporting, with Javier Garcia-Bernardo and Thomas Tørsløv, *International Tax and Public Finance*, 2021. (An earlier version available as IES Working Paper 31/2019).
14. Tax Treaties Worldwide: Estimating Elasticities and Revenue Foregone, forthcoming, with Jan Láznička and Miroslav Palanský, *Review of International Economics*, 2021. (An earlier version available as IES Working Paper 33/2019).
15. Jansky P. and Li N. (2021): "Improving the Corruption Perceptions Index: Additional Data Sources and Their Effects" IES Working Papers 16/2021. IES FSV. Charles University.
16. Cobham, A., Janský, P., Jones, C., & Temouri, Y. (2021). An evaluation of the effects of the European Commission's proposals for the Common Consolidated Corporate Tax Base. *Transnational Corporations*, 28(1), 29. (Assessing the impact of the CC(C)TB: European tax base shifts under a range of policy scenarios (2017), with Alex Cobham, Chris Jones and Yama Temouri. A study for the European Parliament.)
17. Garcia-Bernardo J., Jansky P. and Misak V. (2021): "Common Agricultural Policy Beneficiaries: Evidence of Inequality from a New Data Set" IES Working Papers 4/2021. IES FSV. Charles University.
18. Descriptive evaluation of the leading methodologies to estimate the scale of illicit tobacco trade, with Indrek Saar, *World Customs Journal*, 2021.
19. Corporate profit misalignment: Evidence from German headquarter companies and their foreign affiliates, 2021, with Sarah Godar, *Post-Communist Economies*.
20. Multinational Corporations' Effective Tax Rates: Evidence from Orbis, 2020, IES Working Paper, with Javier Garcia-Bernardo and Thomas Tørsløv. (Effective tax rates for multinational enterprises in the EU, a related policy paper for Greens/EFA group in the European parliament, 2019.)
21. Estimating illicit financial flows: A critical guide to the data, methodologies and findings (2020), with Alex Cobham. Oxford University Press. (<https://global.oup.com/academic/product/estimating-illicit-financial-flows-9780198854418?q=9780198854418&cc=gb&lang=en>)
22. Kolik nás může pracovat z domova? (How Many of Us Can Work from Home?) (2021), with Matěj Bajgar and Marek Šedivý. *Politická ekonomie*. (Also published in 2020 as an IDEA policy paper.)
23. European Banks and Tax Havens: Evidence from Country-by-Country Reporting, 2020, *Applied Economics*. (An earlier version available as IES Working Paper 38/2018).
24. The Costs of Tax Havens: Evidence from Industry-Level Data, 2020, *Applied Economics*.
25. The Progress of Global Financial Transparency: Evidence from The Financial Secrecy Index 2009–2018, 2019, with Miroslav Palanský, IES Working Papers 41/2019.
26. Estimating the Scale of Profit Shifting and Tax Revenue Losses Related to Foreign Direct Investment, 2019, with Miroslav Palanský. *International Tax and Public Finance*. (Earlier versions published as WIDER Working Paper 21/2018 and IES Working Paper 25/2017.)
27. BEPS Policy Failure—The Case of EU Country-By-Country Reporting, 2019, with Richard Murphy and Atul Shah, *Nordic Tax Journal*.
28. Fiscal decentralization and equalization transfers in Georgia: evidence from municipality-level data, 2019, with Miroslav Palanský. *Post-Communist Economies*.
29. Estimating the Revenue Costs of Tax Treaties in Developing Countries, 2019, with Marek Šedivý, *World Economy*. (An earlier version available as IES Working Paper Series 19/2018.)
30. International tax planning within the structure of corporate entities owned by the shareholder-individual through Panama Papers destinations, 2018, with Marek Litzman, Danuše Nerudová, Veronika Solilová, *Development Policy Review*.
31. The Poor outside the Lamplight: On the Prevalence of Poverty among Population Groups Not Included in Household Surveys, 2019, with Matěj Bajgar and Klára Kalíšková. *Post-Communist Economies*.
32. How Do Regional Price Levels Affect Income Inequality? Household-Level Evidence from 21 Countries, 2018, with Marek Šedivý, IES Working Paper 24/2018. (Also available as Luxembourg Income Study Working Paper Series No. 752.)
33. A half-century of resistance to corporate disclosure, 2018, with Markus Meinzer and Alex Cobham, *Transnational Corporations*.
34. Estimating the costs of international corporate tax avoidance: the case of the Czech Republic (2018). *Post-Communist Economies*. (An earlier version published as Estimating the costs of international

- corporate tax avoidance: the case of the Czech Republic (2016). IES Working Paper 21/2016, Charles University.)
35. Global distribution of revenue loss from corporate tax avoidance: Re-estimation and country results, 2018, with Alex Cobham. *Journal of International Development*. (An earlier version published as Global distribution of revenue loss from corporate tax avoidance: Re-estimation and country results, 2017, with Alex Cobham. WIDER Working Paper 55/2017.)
  36. Measuring Misalignment: the Location of US Multinationals' Economic Activity versus the Location of their Profits (2017), with Alex Cobham. *Development Policy Review*. (An earlier version published as Measuring Misalignment: the Location of US Multinationals' Economic Activity Versus the Location of their Profits (2015), with Alex Cobham. International Center for Tax and Development Working Paper 42.)
  37. Regional Differences in Price Levels across the European Union and their Implications for its Regional Policy (2017) with Dominika Kolcunová. *The Annals of Regional Science*.
  38. Fiscal decentralization and the shadow economy, WIDER Working Paper 2016/172 Helsinki: UNU-WIDER, 2016, with Miroslav Palanský.
  39. Do EU funds crowd out other public expenditures? Evidence on the additionality principle from the detailed Czech municipalities' data (2016), with Tomáš Křehlík and Jiří Skuhrovec. *European Planning Studies*. (Previous version published as: Jansky P., Krehlik T., Skuhrovec J. (2016). "Do EU Funds Crowd Out Other Public Expenditures? Evidence on the Additionality Principle from the Detailed Czech Municipalities' Data" IES Working Paper 18/2016, Charles University.)
  40. Profit Shifting from Czech Multinational Companies to European Tax Havens (2016), with Ondřej Kokeš. *Applied Economics Letters*.
  41. Does the Czech tax and benefit system contribute to one of Europe's lowest levels of relative income poverty and inequality? (2016), with Klára Kalíšková and Daniel Münich. *Eastern European Economics*.
  42. The distributional impacts of meal vouchers in the Czech Republic (2016), with Lenka Röhryová. *Prague Economic Papers*.
  43. Inflation Differentials among Czech Households (2016), with Pavel Hait. *Prague Economic Papers*. (Previously published in the CERGE-EI Working Paper Series and as the IES Working Paper 08/2014.)
  44. The Impact of Fat Tax: Progressive in Health, but Regressive in Income? (2016), with Tatiana Chudá. *Prague Economic Papers*.
  45. The Financial Secrecy Index: shedding new light on the geography of secrecy (2015), with Alex Cobham and Markus Meinzer. *Economic Geography*. (Published also as the Center for Global Development Working Paper.)
  46. Updating the Rich Countries' Commitment to Development Index: How They Help Poorer Ones through Curbing Illicit Financial Flows (2015). *Social Indicators Research*. (Previous version published as: Illicit Financial Flows and the 2013 Commitment to Development Index (2013). Center for Global Development, Policy Paper.)
  47. International profit shifting out of developing countries and the role of tax havens (2015), with Alex Prats. *Development Policy Review*. (Previous version published as: Multinational corporations and the profit-sharing lure of tax havens (2013), with Alex Prats. *Christian Aid, Occasional Paper*.)
  48. Corporate Tax Base Erosion and Profit Shifting out of the Czech Republic (2015), with Ondřej Kokeš. *Post-Communist Economies*.
  49. Purchasing power in the regions: reflecting price levels and employment structures (Skutečná kupní síla v krajích České republiky: zohlednění regionální cenové hladiny a struktury pracovní síly) (2015), with Matěj Bajgar, *Politická ekonomie*. (Previous version published as: Regionální rozdíly v kupní síle: Ceny, platy, mzdy a důchody (Regional differences in purchasing power: Prices, wages and pensions) (2014), with Matěj Bajgar. IDEA policy paper.)
  50. Ukazatele zdanění mezinárodních společností v České republice (Indicators of Taxation of Multinational Enterprises in the Czech Republic) (2015), *Český finanční a účetní časopis*.
  51. The Government-Subsidized Supplementary Retirement Savings Scheme: Determinants of Participation Rate and Contribution Size (Penzijní připojištění: kteří občané se jej účastní nejvíce a platí nejvyšší příspěvky?) (2015), *Český finanční a účetní časopis*. (Previously published as Účastníci penzijního připojištění (Participants in the the government-subsidized supplementary retirement savings scheme) (2013). IDEA Policy Report, CERGE-EI.)

52. Impact of Changes in Excise Duties on Households in the Czech Republic (2015). Agricultural Economics-Zemedska Ekonomika. (Previously published as the IES Working Paper 25/2014.)
53. Property tax in Prague: quantifying the current situation and potential changes on the basis of data from tax returns (Daň z nemovitých věcí v Praze: kvantifikace současné situace a možných změn pomocí dat z daňových přiznání) (2015), with Jiří Šatava. Acta Oeconomica Pragensia.
54. Economic consequences of divorce for both spouses in the Czech Republic: costly divorces for women or men? (Ekonomické důsledky rozvodu pro oba manžele v České republice: Nákladné rozvody pro ženy či muže?) (2015), with Jiří Šatava. Fórum sociální politiky.
55. Consumer Demand System Estimation and Value Added Tax Reforms in the Czech Republic (2014). Czech Journal of Economics and Finance. (Previously published in 2013 by the Institute for Fiscal Studies, Working Paper Series, W13/20 and in 2014 as the IES Working Paper 07/2014.)
56. Dopady dočasných změn valorizace důchodů (Impact of temporary changes in pension indexation) (2014). Acta academica karviniensia.
57. A New Role After the Transition: The Commitment to Development Index for the Czech Republic (2013), with Zuzana Řehořová. Journal of Global Policy and Governance, May 2013. (Previous version published as: Commitment to Development Index for the Czech Republic (2012), with Zuzana Řehořová. A research report. IDEA, CERGE-EI.)
58. Evaluation of government subsidies to building savings in the Czech Republic: Impact on savings and income inequality (Hodnocení státní podpory stavebního spoření: dopad na úspory a příjmovou nerovnost) (2012), with Libor Dušek. Ekonomický časopis (Journal of Economics). (10), 989-990.
59. Changes in value added tax: how much do they affect households? (Změny daně z přidané hodnoty: Kolik přidají nebo uberou domácnostem?) (2012), with Libor Dušek. Politická ekonomie (Political Economy) (3), 309-329.
60. Listinné akcie na majitele a veřejné zakázky (Bearer shares in paper form and public procurement) (2012), with Jana Chvalková and Jiří Skuhrovec. Politická ekonomie (Political Economy), (3), 349-361.
61. How to compensate families with children for the unification of value added tax: discount for those working, more benefits for the poorest, or both? (Jak rodinám s dětmi kompenzovat sjednocení daně z přidané hodnoty: slevit pracujícím, přidat nejchudším nebo obojí?) (2012), with Klára Kalíšková, Kontakt. (Previous version published as: How to compensate families with children for the unification of value added tax? (Jak sjednocení DPH kompenzovat rodinám s dětmi?) (2012), with Klára Kalíšková. IDEA Policy Brief, CERGE-EI.)
62. Aid and Foreign Direct Investment: Substitutes, Complements or Neither? (2012). International Journal of Trade and Global Markets, 5 (2), 119-132.
63. Návrhy daňových změn: kolik přidají veřejným rozpočtům? (Tax reform proposals: how much income do they generate for the public sector budgets?) (2012), with Libor Dušek. Ekonomická revue - Central European Review of Economic Issues, 51-62.
64. Konkurenceschopnost, instituce a veřejné zakázky (Competitiveness, institutions and public procurement) (2012), with Jana Chvalková and Jiří Skuhrovec. Veřejné zakázky a PPP projekty (Public procurement and PPP projects).
65. The Impact of CO<sub>2</sub> Emissions Reductions on Firms' Finances in an Emerging Economy: The Case of the Czech Republic (2010), with Tomáš Brzobohatý. Transition Studies Review, pp.1-12.
66. Rising unit values of Central and Eastern European exports: Rising quality in transition? (2010) International Journal of Economic Policy in Emerging Economies, 3(2), pp.147-157.
67. Heterogeneous returns and the persistence of agricultural technology adoption (2010), with Zeitlin A., Caria S., Dzene R., Opoku E., and F. Teal. University of Oxford, CSAE Working Paper.

## POLICY AND OTHER PUBLICATIONS

1. Nárůst o 395 miliard Kč oproti roku 2019: Kam směřoval první návrh výdajů státního rozpočtu na rok 2022 (Increase of CZK 395 billion compared to 2019: Where the first draft expenditure in the state budget for 2022 was headed) (2022), with Daniel Kolář. IDEA policy paper.
2. Státní zaměstnanci a úředníci: kde pracují a za kolik? (State employees and civil servants: where they work and how much they are paid) (2022), with Daniel Bartušek and Petr Bouchal. IDEA policy paper.

3. Excess Profits Tax: Estimating the Potential Tax Revenue Gains for the European Union (2021), with Evgeniya Dubinina and Javier Garcia-Bernardo. Study for The Left in the European Parliament.
4. Profit Shifting of Multinational Corporations in the European Union: Evidence and Policy Reforms (2021). Study for The Left in the European Parliament. (Circulated also as IES Occasional Paper 2/2021.)
5. Harmful Tax Practices From The EU's Point Of View (2020). Tax Notes International.
6. The US Corporate Income Tax Reform and Its Implications for the EU (2019), IES Occasional Paper 1/2019.
7. The impact of tax treaties on revenue collection (2018), with Marek Šedivý. Policy report for ActionAid.
8. Measurement of Illicit Financial Flows: Towards SDG indicators (2018), with Alex Cobham. Background paper prepared for UNECA.
9. Financial Secrecy affecting the European Union: Patterns across member states, and what to do about it, 2018, with Andres Knobel, Markus Meinzer and Miroslav Palanský, COFFERS policy paper.
10. Measurement of Illicit Financial Flows (2017), with Alex Cobham. Background paper prepared for UNCTAD for UNODC-UNCTAD Expert consultation on the SDG Indicator on Illicit financial flows 12-14 December 2017.
11. Costs of Tax Havens: Which Industries Are Responsible? (2017). Policy report for Greenpeace.
12. Illicit financial flows: An overview (2017), with Alex Cobham. A background paper for the Intergovernmental Group of Experts on Financing for Development, first session, 8-10 November 2017, the United Nations Conference on Trade and Development (UNCTAD).
13. The Impact of Schemes Revealed by the Panama Papers on the Economy and Finances of a Sample of Member States (2017), co-authored with a team at Blomeyer and Sanz. A study for the European Parliament.
14. Country-by-country reporting data of banks: tax havens and the Czech Republic (2017). Glopolis policy paper.
15. Key Findings from Global Analyses of Multinational Profit Misalignment (2017), with Alex Cobham and Simon Loretz, chapter 7 in *Taxing Multinational Enterprises as Unitary Firms*, edited by Sol Picciotto.
16. Veřejné výdaje a fondy EU 2007–2015 (Public expenditures and EU funds 2007–2015) (2017), with Petr Bouchal, Jan Hněvkovský, and Tomáš Křehlík. Analysis of the Ministry of Regional Development of the Czech Republic.
17. Rozvody a příjmy žen v České republice: první zjištění v České republice na základě individuálních dat (Divorces and women's income: initial findings for the Czech Republic based on individual data) (2016), with Filip Pertold and Jiří Šatava. IDEA policy paper.
18. Dopad daní a dávek na příjmovou nerovnost a relativní chudobu v České republice (Impact of taxes and social benefits on income inequality and relative poverty in the Czech Republic) (2016), with Klára Kalíšková and Daniel Münich. IDEA policy paper.
19. Rozpočtové souvislosti vzdělávání Romů (Budgetary context of Roma education) (2015), with Marie Kubíková and -- Zapletalová. A research report for the People in Need and Palacký University Olomouc.
20. Estimating illicit flows of capital via trade mispricing: a forensic analysis of data on Switzerland (2014). With Alex Cobham and Alex Prats. Center for Global Development, Working Paper 350. (Previously published in 2013 as *Swissploitation? The Swiss role in commodity trade*. Christian Aid, Occasional Paper.)
21. Tackling tax and saving lives. Children, tax and financing for development (2014), with David McNair, Jessica Espey, Alison Holder, Liam Crosby. Save the Children.
22. Státní úředníci: kolik jich vlastně je, kde a za jaké platy pracují? (Civil servants: how many of them, where and for what they work?) (2014), with Petr Bouchal. IDEA policy paper.
23. Illicit Financial Flows and Financial Secrecy (2014). Chapter in Walter Otto Oetsch, Gerd Grözinger, Karl Michael Beyer and Lars Bräutigam (eds.): *The Political Economy of Offshore Jurisdictions*, Metropolis Marburg 2014.
24. Míra finančního tajemství zůstává stále vysoká (The extent of financial secrecy remains high) (2013). Infolist, Glopolis.
25. Kdo je nejvíce zasažen růstem cen? (2013), with Pavel Hait. IDEA Policy Report, CERGE-EI.

26. Odhady dopadů změn DPH na domácnosti: porovnání dvou možných scénářů od roku 2013 (Estimated impacts of VAT changes on households: a comparison of two scenarios from 2013 on) (2012). IDEA Policy Brief, CERGE-EI.
27. Očekávané dopady změn sazeb DPH na rozpočty krajů (Expected impacts of VAT rate changes on the regions' budgets) (2012), with Libor Dušek. Policy Brief for ERAK, IDEA, CERGE-EI.
28. Česká pomoc rozvojovým zemím: nejen finanční rozvojová spolupráce (Czech development cooperation - not only development assistance) (2012), with Zuzana Řehořová. IDEA Policy Brief, CERGE-EI.
29. Ekonomika a hospodářská politika: východiska (a) diskuze příštích 15 let (2012), (Economy and economic policy: foundations for (and) discussion about the next 15 years. A report for the project Česko hledá budoucnost, Glopolis.
30. Veřejné služby v České republice (Public services in the Czech Republic) (2012), with Jan Straka. A report for the project Česko hledá budoucnost, Glopolis.
31. Co když vlády nebudou valorizovat starobní důchody? První odhady dopadů na relativní chudobu důchodců v ČR (What if the government does not increase pensions? The first estimates of impacts on relative poverty of retired people in the Czech Republic) (2012), with Daniel Münich. IDEA Policy Brief, CERGE-EI.
32. (Ne)udržitelnost (dluhu) veřejných financí ((Un)sustainability of (indebted) public finance) (2012), with Ondřej Schneider. IDEA Policy Brief, CERGE-EI.
33. The application of regulatory impact assessment (RIA) on the Czech financial market (2012), with Jana Chvalková and Petr Teplý. World Academy of Science, Engineering and Technology.
34. Identifying corruption in legislation using risk analysis methods (2012), with Jana Chvalková and Michal Mejstřík. World Academy of Science, Engineering and Technology.
35. Jak by sjednocení DPH na 17.5% dopadlo na domácnosti a veřejné rozpočty (The effects of VAT unification at 17.5% on households and public finance) (2011), with Libor Dušek. IDEA Policy Brief, CERGE-EI.
36. Přehled hlavních dopadů daňových změn na domácnosti a veřejné rozpočty (Overview of the main impacts of tax changes on households and public finance) (2011), with Libor Dušek. IDEA Policy Brief, CERGE-EI.
37. Jak by daňové změny dopadly na domácnosti a veřejné rozpočty (The impacts of proposed tax changes on households and public budgets) (2011), with Libor Dušek. IDEA Policy Report, CERGE-EI.
38. Dopady sjednocení sazeb DPH na 20% na životní úroveň domácností (Impacts of VAT unification at 20% on households' living standards) (2011), with Libor Dušek. IDEA Policy Brief, CERGE-EI.
39. Odhad dopadů navrhovaných změn DPH na životní náklady domácností (Estimating the impacts of proposed changes in VAT on living costs of households) (2010), with Libor Dušek. IDEA Policy Brief, CERGE-EI.
40. CIA, zIndex a další nástroje prevence korupce (nejen) v legislativě (Corruption Impact Assessment, zIndex and other tools for corruption prevention (not only) in legislation) (2011), with Jana Chvalková and Jiří Skuhrovec, in: Kohout, P. et al., 2011: Boj proti korupci (Fight against corruption), Polygrafie ÚV, Prague.
41. Úvod k rámci strategie konkurenceschopnosti (Introduction to the framework of competitiveness strategy) (2011), with Aleš Michl and Michal Mejstřík in: Mejstřík et al., 2011: Rámec strategie konkurenceschopnosti (Framework of competitiveness strategy), Polygrafie ÚVČR, March 2011, Prague.
42. Zkvalitňování charakteristik podnikání (Business sophistication) (2011), with Michal Mejstřík, in: Mejstřík et al., 2011: Rámec strategie konkurenceschopnosti, Polygrafie ÚVČR, March 2011, Prague.

## RESEARCH GRANTS

1. 2022-2026: *DemoTrans: The interchange between democratic institutions and the globalisation of the economy*. Horizon Europe. A principal investigator for Charles University; principal investigator Kristof De Witte of KU Leuven.
2. 2021-2025: *Taxing multinational corporations in the globalised world (CORPTAX)* (Zdanění nadnárodních korporací v globalizovaném světě (CORPTAX)). Czech Science Foundation (Junior Star, 21-05547M); principal investigator.
3. 2021-2022: *Fiscal Consequences of Corporate Tax Avoidance*. United Nations University World Institute for Development Economics Research (UNU-WIDER), a joint grant with Katarzyna Bilicka and Evgeniya Dubinina.
4. 2021: *Do developing countries suffer higher net tax revenue losses from corporate tax avoidance by multinational corporations? The underexplored role of indirect costs*. United Nations University World Institute for Development Economics Research (UNU-WIDER), a joint grant with Javier Garcia-Bernardo, Daniel Haberly, Miroslav Palanský and Valeria Secchini.
5. 2021: *Transparency just for show: Evaluating Country By Country Reporting data in the extractive industries*. United Nations University World Institute for Development Economics Research (UNU-WIDER), a joint grant with Saila Stausholm and Marek Šedivý.
6. 2021: *Illicit financial flows and global development: The effects of financial secrecy on cross-border financial assets*. United Nations University World Institute for Development Economics Research (UNU-WIDER), a joint grant with Tereza Palanská and Miroslav Palanský.
7. 2020-2022: *Transparency Reforms and the Allocation of Public Funds*. Central Europe Leuven Strategic Alliance; principal investigator (with Kristof De Witte of KU Leuven).
8. 2018-2020: *Tax havens and financial secrecy* (Daňové ráje a finanční tajemství). Czech Science Foundation (GA403/18-21011S); principal investigator.
9. 2016-2020: *Combating Fiscal Fraud and Empowering Regulators — COFFERS*. The Horizon2020-programme of the European Union (727145), <http://coffers.eu/>. A principal investigator for Charles University; principal investigator Brigitte Unger at Utrecht University.
10. 2015-2017: *Effects of globalization and foreign direct investment on innovations and efficiency of domestic firms* (Dopady globalizace a zahraničních investic na inovace a efektivitu domácích firem). Czech Science Foundation (GA403/15-24642S); a partner and research collaborator.
11. 2015-2016: *International Corporate Tax and Revenue Mobilization in Developing Countries*. United Nations University World Institute for Development Economics Research (UNU-WIDER), a joint grant with Alex Cobham.
12. 2015-2016: *Taxation and Revenue Mobilization in Developing Countries: Fiscal Decentralization and Shadow Economy*. United Nations University World Institute for Development Economics Research (UNU-WIDER), a joint grant with Miroslav Palanský.
13. 2015-2016: *The Plato index: tax progressivity and social expenditures*. United Nations University World Institute for Development Economics Research (UNU-WIDER), a joint grant with Alex Cobham (TJN) and Edmund FitzGerald (University of Oxford).
14. 2015-2016: *Measuring justice in domestic taxation: a 'Fair Tax Index' for Africa?* United Nations University World Institute for Development Economics Research (UNU-WIDER), a joint grant with Alex Cobham (TJN).
15. 2014-2015: *System for evaluation of taxation of multinational enterprises in the Czech Republic* (Systém ukazatelů zdanění mezinárodních společností v České republice). Technological Agency of the Czech Republic (TD020039); principal investigator and team coordinator (at CERGE-EI).



16. 2014-2015: *Design of methods for quantitative empirical identification of socially vulnerable demographic groups and analysis of existing interactions with tax and social benefits and other tools of governmental social policy* (Návrh metodik kvantitativní empirické identifikace sociálně slabších demografických skupin a analýzy existujících interakcí s daňově-dávkovými a dalšími nástroji sociální politiky státu). Technological Agency of the Czech Republic (TD020188); team coordinator (at CERGE-EI).
17. 2014-2015: *Diversity 2013+ - Getting women on board*. Norway Grants, Open Society Fund (261); team coordinator (at CERGE-EI).
18. 2014: *Analysis of economic consequences of divorce for both spouses* (Analýza ekonomických důsledků rozvodu pro oba manžele). Technological Agency of the Czech Republic (TB02MPSV017); one of the two key members of the research team (at CERGE-EI).
19. 2013-2014: *Solutions to negative effects of structural funds' interventions (with focus on the European Social Fund - ESF)* (Řešení negativních efektů intervencí ze strukturálních fondů (s důrazem na Evropský sociální fond – ESF)). Technological Agency of the Czech Republic (TB02MPSV016); a principal investigator and team coordinator (at CERGE-EI).
20. 2011-2014: *Institutional Responses to Financial Market Failures* (Institucionální reakce na selhání finančních trhů). Czech Science Foundation (GA403/10/1235); a partner and research collaborator.
21. 2012-2013: *Model for empirical evaluation and prediction of effects of tax policy changes* (Model pro empirické hodnocení a predikce dopadů daňových změn). Technological Agency of the Czech Republic (TD010033); a partner and one of the two key members of the research team (at CERGE-EI).
22. 2012-2013: *New methods of regulatory impact assessment (RIA) and corruption impact assessment methodology (CIA)* (Nové metody hodnocení dopadů regulace (RIA) a metodika hodnocení korupčních rizik (CIA)). Technological Agency of the Czech Republic (TD010136); a partner and member of the joint research team EEIP and Charles University.
23. 2012: *System evaluating competitiveness of exports of goods and services* (Systém hodnocení konkurenceschopnosti exportů zboží a služeb). Technological Agency of the Czech Republic (TD010137); joint coordinator (at EEIP).
24. 2012: *Globalization and Competitiveness of Firms and Workers: Comparing Advanced and Emerging Markets*. Czech Science Foundation (GAP402/10/2130) (Globalizace a konkurenceschopnost firem a zaměstnanců: komparace vyspělých a rozvíjejících se ekonomik); research collaborator.
25. 2011-2012: *Does RIA really assess regulatory impact? The case of the Czech Republic*. Grant Agency of Charles University (GA UK 387611) (Hodnotí opravdu RIA dopady regulace? Případ České republiky), a partner and research collaborator.
26. 2010-2012: *Do newly developed countries provide development aid in a more effective way?* Grant Agency of the Charles University (GA UK 1610) (Poskytují nově rozvinuté země rozvojovou pomoc efektivněji?), coordinator and principal investigator.
27. 2009-2010: *Ghana Cocoa Farmers Survey*, the Bill and Melinda Gates Foundation and the UK Department for International Development, under the "Improving Institutions for Pro-poor Growth" Research Consortium for the Centre for the Study of African Economies (CSAE), Oxford University; research collaborator.

## OTHER PROFESSIONAL EXPERIENCE

- 05/2022–                    **National Economic Council of the Government (NERV)**, Czechia, Prague: *Member*
- 02/2021–                    **EU Tax Observatory**, Paris School of Economics: *Member of the Advisory Board*
- 12/2022–08/2023        **European Commission and FCG Germany**: *Consultant*
- 01/2020–05/2020 & 06/2022–12/2022        **European Commission and Ecorys**: *Consultant*
- 03/2021–06/2021 & 12/2021 **United Nations Conference on Trade and Development**: *Consultant*
- 11/2020–12/2020 & 05/2021–12/2021        **European Parliament political groups**: *Consultant*

03/2021–12/2021 **Czech Priorities**, Prague: *Consultant*  
12/2020–06/2021 **World Bank**, Trade and Investment Global Practice: *Consultant*  
11/2019–03/2021 **International Centre for Tax and Development**, Brighton: *Researcher*  
02/2009–12/2019 **Financial Secrecy Index and Corporate Tax Haven Index**: *Co-author*  
09/2018–10/2018 & 09/2019–12/2019 **Transparency International**, Berlin: *Consultant*  
10/2018–09/2019 **World Health Organisation, Framework Convention on Tobacco Control**: *Researcher*  
04/2017–09/2017 & 05/2018–12/2018 **European Parliament political groups**: *Consultant*  
05/2018–08/2018 **Economic Commission for Africa of the United Nations**, Prague: *Consultant*  
12/2017–01/2018 **Greenpeace International**, Prague: *Research consultant*  
09/2017–02/2018 **United Nations Conference on Trade and Development**, Geneva, Prague: *Consultant*  
08/2017–02/2018 **ActionAid International**, Prague: *Research consultant*  
03/2010–12/2017 **Economics Institute of the Czech Academy of Sciences (IDEA)**, Prague: *Researcher*  
11/2016–11/2017 **European Parliament and Centre for Strategy and Evaluation Services**: *Consultant*  
06/2016–02/2017 **Katholieke Universiteit Leuven**, Euromod, Prague: *Research consultant*  
03/2015–11/2015 **Oxfam**, Oxford: *Research consultant*  
03/2014–10/2014 **Prague City Hall**, Prague: *Advisor*  
02/2014–07/2014 **Center for Global Development**, London: *Research collaborator*  
06/2013–12/2013 **Save the Children**, London, United Kingdom: *Research consultant*  
10/2012–12/2013 **Center for Global Development**, Washington DC: *Research collaborator and visitor*  
04/2013–10/2013 & 07/2010–08/2010 **Tax Justice Network - Africa**, Nairobi, and Prague: *Consultant*  
02/2011–09/2013 **Česko hledá budoucnost (Czechia seeks the future)**, Prague: *Leader of the economic team*  
06/2011–07/2011 & 05/2012 & 05/2013 **Institute for Fiscal Studies**, London: *Visiting research scholar*  
01/2004–12/2013 **Various NGOs (Amnesty International; Fair Trade; etc.)**: *Volunteer*  
09/2012–05/2013 & 09/2011–03/2012 **Christian Aid**, London and Prague: *Research consultant*  
09/2010–04/2013 **National economic council of the Czech government (NERV)**, Prague: *Assistant*  
06/2011–12/2012 **Ministry of Labour and Social Affairs of the Czech Republic**, Prague: *Advisor*  
01/2012–10/2012 **Economic Council of Association of Regions of the Czech Republic**: *Member*  
06/2010–09/2012 **EEIP**, an economics consultancy company, Prague: *Associate*  
04/2010–06/2012 **zIndex**, Centre for applied economics, Prague: *Collaborator*  
09/2009–10/2010 **University of Oxford**, Oxford, Ghana and Prague: *Research collaborator*  
05/2010–06/2010 **Oxford Poverty & Human Development Initiative**, Oxford, Prague: *Research consultant*  
01/2010–06/2010 **Prague Twenty**, a think tank, Prague: *Collaborator*  
03/2010–05/2010 **United Nations Development Programme (UNDP)**, Prague: *Research assistant*  
01/2008–04/2008 **Ernst & Young**, Prague: *Assistant in valuation and business modelling*  
01/2006–06/2006 **M. C. Triton**, a management consultancy company, Prague: *Assistant consultant*  
05/2005–01/2006 **City Council of Kuřim, Kuřim and Prague**: *Assistant to deputy mayor*

## MEMBERSHIPS

2020 – UNU-WIDER informal researchers' network detecting and countering illicit financial flows  
2019 – Global Network on Financial Geography  
2018 – Czech Priorities, expert board member  
2016 – International Institute of Public Finance  
2016 – Czech Centre for Investigative Journalism; supervisory board member  
2009 – Czech (board member since 2013), European, Royal and American economic associations

## AWARDS AND SCHOLARSHIPS

2020 Nordic Tax Research Council's article prize 2020, Nordic Tax Journal, co-recipient

2018	Leader of a finalist team at the EU Datathon, the European Commission's data competition
2013	Czech Economic Society's Karel Engliš Award for the best economic policy paper
2008 – 2009	Shell Centenary Scholarship, University of Oxford, United Kingdom
2007 – 2008	Ernst & Young Scholarship, first place in the Ernst & Young Academy 2007, Czechia
2007	Goldman Sachs Global Leader, Global Leadership Institute, United States
2005	Leader of the winning team at the European Youth Parliament, Czechia.

## **ACADEMIC REFEREEING**

Journal of Public Economics, IMF Economic Review, International Tax and Public Finance, Journal of Economic Surveys, Oxford Economic Papers, National Tax Journal, Economic Inquiry, Empirical Economics, Cambridge Journal of Economics, Regulation & Governance, Economic Systems Research, Spatial Economic Analysis, Journal of International Development, FinanzArchiv/Public Finance Analysis, Open Economies Review, Applied Economics, Policy Studies, International Review of Economics and Finance, Emerging Markets Finance and Trade, Social Indicators Research, Journal of Labour Market Research, Eastern European Economics, Policy & Internet, Czech Journal of Economics and Finance.

## **SELECTED CONFERENCES AND INVITED PRESENTATIONS**

- 2023: American Economic Association
- 2022: EU Tax Observatory and Charles University, Prague; University of Economics and Business Theoretical and Practical Aspects of Public Finance conference; CORPLINK workshop; ZEW Public Finance Conference; Oxford Centre for Business Taxation Symposium; International Institute of Public Finance; KU Leuven; ZEW Mannheim Taxation; European Parliament
- 2021: European Economic Association; International Institute of Public Finance; European Commission's Joint Research Centre and EU Tax Observatory; Czech Economic Society; United Nations Conference on Trade and Development Interregional training workshop on the statistical measurement of tax and commercial illicit financial flows
- 2020: European Economic Association; University of Auckland; European Parliament
- 2019: International Institute of Public Finance; European Economic Association; European Parliament; Vienna University of Economics and Business; Tax Justice Network and City University London; Prague University of Economics and Business; World Health Organisation
- 2018: International Institute of Public Finance; United Nations Conference on Trade and Development; Czech Economic Society; Ministry of Finance Georgia
- 2017: International Institute of Public Finance; United Nations Conference on Trade and Development; United Nations Office on Drugs and Crime; Tax Justice Network City University London; the Office of the Government of the Czech Republic; Permanent Representation of the Czech Republic to the European Union; Czech University of Life Sciences Prague
- 2016: International Institute of Public Finance; United Nations University World Institute for Development Economics Research; Czech University of Life Sciences Prague
- 2015: Masaryk University; Tomas Bata University in Zlín; Czech University of Life Sciences Prague
- 2014: University of Barcelona and Tax Justice Network; Czech University of Life Sciences Prague
- 2013: Czech University of Life Sciences Prague
- 2012: Johannes Kepler University Linz
- 2011: University of Oxford; University of Essex
- 2010: Czech Economic Society; University of Hradec Králové

## **CONFERENCES ORGANISED**

- 2022: Conference *Transparency and tax avoidance: evidence from country-by-country reporting by multinational enterprises*, 3-4 November, co-organised with the EU Tax Observatory (with Giulia Aliprandi, Sarah Godar, Miroslav Palanský).

- 2022: Research workshop *Multinationals: Tax Avoidance and Policy Responses*, 25 February, online, co-organised with the EU Tax Observatory (with Sarah Godar, Miroslav Palanský).
- 2021: Research workshop *Country-by-country reporting* took place, 18 March, online, co-organised with Irma Mosquera Valderrama of Leiden University.