KATARZYNA ANNA BILICKA

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Updated July 2026

Academic Appointments

Utah State University, Jon M Huntsman School of Business:

Lars Peter Hansen Associate Professor of Economics and Statistics	2023 –
Distinguished Associate Professor of Honors Education	2024 – 2026
Assistant Professor of Economics	2018 – 2023

NBER:	Faculty Research Fellow	2021 –
	Post-doctoral Research Fellow on Long-Term Fiscal Policy	2017 – 2018
CEPR:	Research Affiliate	2020 –
CESifo:	Research Network Affiliate	2020 –
Oxford University CBT:	International Research Fellow	2017 –
	Research Fellow	2010 – 2017

Additional Appointments & Short visits

ITAX: Editor-in-Chief	2025 –
ITAX: Policy Watch editor	2024
MannheimTaxation: Scientific Advisory Board	2026 –
National Tax Association: Board of Directors	2022 - 2025
Tax Justice Network: Associate Research Fellow	2022 –
Stanford GSB	September 2025
UC Berkeley	October 2025
NBER Visiting Research Scholar	November 2025

Education

University of Oxford
D.Phil., Economics, Thesis title: "*Essays in Corporate Taxation*" — 2017

University of Warwick
M.Sc., Economics and International Financial Economics, Distinction — 2010
B.Sc., Mathematics and Economics, 1st Class Honours — 2009

Working Papers:

1. "Elasticity of Taxable Income Across Countries" with Nathan Seegert and country research teams, ***reject & resubmit, Quarterly Journal of Economics***
2. "Tax Policy, Investment and Profit-Shifting" with Michael Devereux and Irem Guceri, ***revise & resubmit, Journal of Political Economy***
3. "Life after leak: managing the impact of offshore data leaks on firms' operations" with Simone Traini, *awarded Bureau van Dijk (Moody's analytics) prize for the best paper in corporate finance at AFBC conference, submitted*

Publications

1. "Fiscal Consequences of Corporate Tax Avoidance" with Petr Jansky and Evgenia Dubinina, ***Journal of Public Economics 2026****, May, vol 257*
2. "Measuring Firm Activity from Outer Space" with Andre Seidel, *forthcoming at* ***Journal of Economic Geography***
3. "Tax Strategy Disclosure: A Greenwashing Mandate" with Elisa Casi, Carol Seregni and Barbara Stage, ***Journal of Accounting Research 2025,*** *December, vol 63, issue 5, pp. 1857-1915*
4. "Dividend Taxation and Firm Performance with Heterogeneous Payout Responses" with Irem Guceri and Evangelos Koumanakos, ***AEJ: Economic Policy 2025*** *May****,*** *Vol. 17, No. 2, pp. 1-29*
5. "Labor Market Consequences of Anti-tax Avoidance Policies", ***International Tax and Public Finance, 2025,*** *February, Vol 32, pp. 429-465*
6. "Organizational Capacity and Profit Shifting" with Daniela Scur, ***Journal of Public Economics, 2024*** *October****,*** *Vol 238*
7. "How Distortive are Turnover Taxes? Evidence from China" with Jing Xing, Sepideh Raei, and Xipei Hou, ***Journal of Development Economics, 2024*** *October, vol 171*
8. "Tax Avoidance Networks and the Push for a 'Historic' Global Tax Reform" with Michael Devereux and Irem Guceri, ***Tax Policy and the Economy, 2023*** *vol 37*
9. "Output Distortions and the Choice of Legal Form of Organization" with Sepideh Raei, ***Economic Modelling***, ***2023****, vol 119*
10. "Real Responses to Anti-tax Avoidance Policies: Evidence from UK's Worldwide Debt Cap" with Yaxuan Qi and Jing Xing, ***Journal of Public Economics***, ***2022*** *vol 214*
11. Why are Contributions of Multinational Firms to Corporate Tax Revenues Declining?, ***Oxford Bulletin of Economics and Statistics, 2022,*** *vol.84(2), pp.401-426, April*
12. Are financing constraints binding for investment? Evidence from natural experiment, ***Journal of Economic Behavior and Organization****, Volume 177, September* ***2020****, pp.618-640*
13. Profit shifting and corruption, with André Seidel, ***International Tax and Public Finance, 2020****, vol 27, pp 1051-1080*
14. Comparing UK tax returns of foreign multinationals to matched domestic firms. ***American Economic Review, 2019****, 109(8), 2921-53*
15. The effect of loss offset provisions on the asymmetric behaviour of corporate tax revenues in the business cycle. ***National Tax Journal****, March* ***2019****, Vol 72, Issue 1, pp. 45-78*
16. With Which Countries do Tax Havens Share Information? with Clemens Fuest, ***International Tax and Public Finance****, April* ***2014****, Volume 21, Issue 2, pp. 175-197*

Work in progress:

1. "Legal Form of Organization and Firm Dynamics" with Seth Porter, preparing for ***American Economic Association Papers & Proceedings***, 2027
2. "The Role of Tax Preparers in Individual Tax Optimization" with Hadar Avivi, Jakob Brounstein, Felipe Lobel and Alex Yuskavage

3. "Subsidizing the Green Transition: Local Labor Market Effects of IRA Energy Incentives" with Scott Hayes and Andrew Hunting (undergraduate students)
4. "The role of intellectual property in tax planning" with Nathan Born, Irem Guceri and Paul Organ
5. "The Complexity of Tax Haven Usage" with Lisa DeSimone, Yaxuan Qi and Jing Xing
6. "Reducing EITC Noncompliance: The Role of Tax Preparers in Fraud, Enforcement, and Access" with Jacob Bastian, Jakob Brounstein and Alex Yuskavage
7. "Policies for high-quality innovation" with Naomi Feldman, Alexandre Gnaedinger and Irem Guceri
8. "Profit Shifting and Firm Growth" with Khalil Esmkhani, Alexandre Gnaedinger and Sepideh Raei
9. "Profit Shifting and Corruption: evidence from China" with Andre Seidel and Jing Xing
10. "How effective are Place-Based Incentives" with Alina Klonowska
11. "The effects of R&D tax incentives on take-up and business operations: Evidence from China" with Jing Xing

Other Writing:

1. "Corporate tax responsiveness varies across countries—and that heterogeneity matters for global coordination" with Elena Patel and Nathan Seegert, 2026, *Brookings Research*
2. "Why firms' responses to corporate taxes differ across countries**"** with Elena Patel and Nathan Seegert, 2026, *VoxEU column*
3. "Reforming International Taxation: Balancing Profit Shifting and Investment Responses" with Michael Devereux and Irem Guceri, 2025, *VoxEU column*
4. "Good management practices are great for productivity… as well as profit shifting" with Daniela Scur, 2024, *VoxEU column*
5. "Long-term Orientation and Tax Avoidance Regulations" with Danjue Clancey-Shang and Yaxuan Qi, 2024, *Journal of Risk and Financial Management 17.3: 102*
6. "Business Legal Status and New Firm Performance: Evidence From Kauffman firm Survey" with Sepideh Raei, 2024, *FinanzArchiv: Public Finance Analysis* 80.1: 129-163 (100th anniversary Issue)
7. "Fiscal consequences of corporate tax avoidance" with Evgeniya Dubinina and Petr Jansky, 2023, *VoxEU column*
8. Tax Avoidance Regulations and Stock Market Responses, with Yaxuan Qi and Danjue Clancey-Shang, *Journal of International Financial Markets, Institutions and Money, 2022, Elsevier, vol.77(C)*
9. "How multinationals circumvent anti-tax avoidance regulations*", 2020, LSE Business Review*
10. "What do we know about the effects of fiscal consolidation on short-term growth? Implications for the UK", with Michael Devereux and Clemens Fuest, Chapter in "*Taxation and the Financial Crisis"*, edited by J. Alworth and G. Arachi, Oxford University Press (Oxford, United Kingdom), 2012
11. Katarzyna Bilicka and Michael Devereux (2012) "The competitiveness of the UK corporation tax rate", *British Tax Review 2012, 4, pp. 365-370*
12. "G20 Corporation Tax Ranking" with Michael Devereux, Clemens Fuest, Giorgia Maffini, Strahil Lepoev, Oxford University Centre for Business Taxation special reports, 2016, 2012, 2011

Grants, Awards, Scholarships, and Fellowships:

2026-2028	Arnold Ventures research grant for the project "*Reducing EITC Noncompliance: The Role of Tax Preparers in Fraud, Enforcement, and Access*" ($220,000) Co-PI
2025-2027	The International Growth Centre research grant for the project "*Profit shifting indicators in corporate tax returns data: An empirical cross-country assessment*" ($50,000) Co-PI
2024	Huntsman School of Business Researcher of the Year Award
2024	Department Researcher of the Year Award
2024	Bureau van Dijk (Moody's analytics) prize for the best paper in corporate finance at AFBC conference
2021	Department Researcher of the Year Award
2021	United Nations University World Institute for Development Economics Research grant for a project "*Fiscal Consequences of Corporate Tax Avoidance*" for Data for tax revenue mobilization call ($5,000) Co-PI
2020	W.E. Upjohn Institute Early Career Research grant for a project "*Labor Market Consequences of Anti-tax Avoidance Policies: Evidence from the UK Worldwide Debt Cap*" ($5,000) PI
2019	Department Researcher of the Year Award
2019	Centre for Growth and Opportunity Research Grant for a project "*Measuring Firm Growth from Outer Space"* ($4,000) PI
2019	Cornell Centre for Social Sciences Small Grant Award with D. Scur for a project "*Structured Management and Profit Shifting Practices in the Firm*" ($10,000) Co-PI
2017	European Tax Policy Forum (ETPF) grant for a project: "*How aggressive are foreign multinational companies in reducing their corporation tax liability/ Evidence from UK confidential corporate tax returns"* (£10,000) PI
2017	RES PhD meeting Best paper award

Teaching Experience

COBRA Summer School in Empirical Tax Research 2026
ISEG-University of Lisbon PhD Summer School: Summer 2025
Econometrics 7310, graduate level econometrics: Fall 2024
Economic Policy Analysis 5900, upper level undergraduate and master's elective: Spring 2022-2026
Applied Econometrics, 5030, upper level undergraduate and master's elective, Spring 2026
Honors Think Tank 3030: Climate Science and Solutions: Spring 2025, 2026
Econometrics 4330, undergraduate principles: Spring 2019-2021, Fall 2019
Introduction to Economic Principles 1500: Fall 2018, 2019, Spring 2019-2021

Graduate Students:

Masters' thesis committee:
- Emily Blake (2022, co-chair), University of Utah fundraising
- Julie Norman (2022, chair), Palo Alto Veterans Institute for Research
- Colin Martinez (2024, chair), Department of Defense
- Sajid Hasnat (2025, member), PhD at Stony Brook

PhD thesis committee member/ examiner:
- Sophie Cottet (2023, Paris School of Economics), post-doc at University of Stavanger
- Manon Francois (2023, Paris School of Economics), post-doc at Stanford GSB
- Usama Jamal (2025, Manchester University), post-doc at CY Cergy Paris University
- Evgeniya Dubinina (2025, Charles University Prague), private sector
- Kevin Parra Ramirez (2026, Sciences Po)
- David Pineda Pinto (2027, Applied Economics Department, USU), current

Professional Activities:

Conferences and invited presentations (including scheduled, virtual is denoted by *, invited by ^):

2027: AEA, Waseda University^, Symposium on Public Economics - University of Osaka^

2026: UCSB^, Economic Growth and Public Policy conference at Chicago Fed, Summer Workshop on Macroeconomics and Finance at SGH Warsaw School of Economics, IIPF, BarPub – Public Economics workshop in Barcelona (keynote)^, NTA

2025: AEA (NTA special session), Stanford GSB STAX^, Shanghai Jiao Tong University^, Max Plank Institute^, University of Münster^, CEPR Public Economics Symposium, Oxford University CBT Annual Symposium, UC Berkeley^, NTA, MIT^

2024: AEA (NTA special session)^, McMaster University^, University of Michigan^, Michigan State University^, LMU and ifo Munich Tax/Trade Workshop^, Columbia Law School & Economics tax policy workshop^, University of Mannheim^, Charles University Prague^, CEPR Public Economics Symposium, CESifo Venice Summer Institute Workshop, Oxford University CBT Annual Symposium, IIPF, Women in Empirical Micro conference (discussant)^, CBO/ JCT workshop^, NTA, University of Utah^, Empirical Management conference

2023: AEA (invited discussant)*, UCLA Colloquium on Tax Policy and Public Finance^, 6th Tax Workshop in Warsaw (invited plenary)^*, University of Warsaw applied economics workshop (invited discussant)*, CMU Tepper^, International Tax Policy Forum (ITPF)^, NTA

2022: AEA (invited discussant)*, International Tax Policy Forum (ITPF)*^, UNC Tax Symposium (invited discussant)^, CESifo Public Economics area conference, NHH Norwegian School of Economics^, CESIfo Public Economics Week^, University of Warsaw^, IIPF (invited session)^, Oxford University CBT Annual Symposium (invited discussant)^, CESifo Venice Summer Institute Workshop on Using Novel Methods and Data in Applied Microeconomic Research, ECARES workshop on tax avoidance at University of Brussels^, NBER Tax Policy and the Economy, Columbia University^, EU Tax Observatory conference at Charles University in Prague (keynote)^, NTA, SEA, University of Manchester^

2021: ifo Conference on Macroeconomics and Survey Data*, 3rd JRC Fiscal Policy Modelling Workshop at European Commission*^, NBER PIE workshop*, CESifo Area Conference on Public Economics*, RES conference*, ZEW Public Finance conference*, NTA Spring Symposium*^, IEB: Workshop on Economics of

Taxation*, LMU Munich*^, University of Groningen*^, ZEW Mannheim*^, NBER SI Public Economics*, IIPF*(invited session), UC Berkeley^, MannheimTaxation*, RIDGE Public Economics*, The conference to launch EU Tax Observatory: The fiscal and distributional consequences of global tax avoidance and tax evasion^*, NBER Business Taxation workshop*, North American Meeting of Urban Economic Association*, TARC at University of Exeter^*, BYU/ Utah Applied Microeconomic workshop, NTA*, IMF Virtual Workshop on Divergent Recoveries and Global Imbalances (invited discussant)*^, Cornell University, Dyson School of Business ^

2020: NBER PIE workshop (cancelled), Tax workshop at the University of Quebec at Montreal*^, SIOE 2020*, Annual Conference of the Multinational Finance Society*, IIPF 2020*, ES World Congress 2020*, European Economic Association*, MannheimTaxation*, National Tax Association*, NBER Organizational Economics*, 5th Zurich Conference on Public Finance in Developing Countries*, AFBC Sydney*

2019: Utah Tax Invitational, (Ce)^2 workshop, CBT Summer Symposium, IIPF, Women in Economics workshop, European Economic Association, National Tax Association, University of Bath, AFBC Sydney, Empirical Management Conference, 4th Zurich Conference on Public Finance in Developing Countries (invited discussant)

2018: RES conference, Microsoft Research, LAGV Public Economics conference, IIPF, NBER Corporate Tax Workshop (invited discussant), National Tax Association, LSE international economics seminar*^

2017: RES PhD meeting, Utah State University, Bucknell University, HMRC – CBT workshop, Private meeting of ETPF members, London, ZEW Public Finance conference, LAGV Public Economics conference, ETPF –IFS conference, EconPol workshop, CBT Summer Symposium, (Ce)^2 workshop, WIEM conference, National Tax Association

pre-2017: Private meeting of ETPF members, Bern 2016, HMRC 2016, IIPF 2012, 2013, 2014, 2016, Institute for Fiscal Studies 2016, MaTax conference 2016, CBT seminar 2016, 2014, 2013, National Tax Association 2016, University of Oxford departmental seminar 2016, 2015, TU Dresden 2014^, PET 2014, European Economic Association 2014

<u>Referee Service</u>: AEJ: Applied Economics, AEJ: Economic Policy, American Economic Review, American Economic Review: Insights, Economic Modelling, Economic Policy, Econometrica, Economic Journal, European Accounting Review, European Economic Review, FinanzArchiv, Fiscal Studies, German Economic Review, IMF Economic Review, International Tax and Public Finance, Journal of Accounting and Public Policy, Journal of Behavioral Economics, Journal of Comparative Economics, Journal of European Economic Association, Journal of Finance, Journal of International Economics, Journal of Political Economics: Microeconomics, Journal of Public Economics, Labour Economics, Management Science, National Tax Journal, Oxford Bulletin of Economics and Statistics, Oxford Research Encyclopedia of Economics and Finance, Oxford Review of Economic Policy, Public Finance Review, Quarterly Journal of Economics, Review of Economic Studies, Review of Economics and Statistics, Scandinavian Journal of Economics, The Accounting Review, World Bank Economic Review

<u>Grant Reviewing</u>: National Science Foundation, NSF Graduate Research Fellowship Program (GRFP) review panel, Social Sciences and Humanities Research Council of Canada (SSHRC), Swiss National Science Foundation, Marie Fleck ANR, Trans-Atlantic Platform (T-AP) for Social Sciences and Humanities by Sao Paulo Research Foundation

<u>Conference organization:</u>
- Conference Scientific Chair:
    - National Tax Association 2026 (co-chair)
    - NBER PE Spring 2025 (co-chair)
- Conference Scientific Committee
    - American Economic Association 2027 (program committee)

- International Institute of Public Finance 2022, 2026
    - National Tax Association 2024
    - Utah Tax Invitational 2019, 2022, 2024
    - Midwest Macro 2022
- Conference local organization committee:
    - IIPF 2023 (co-chair)

<u>Other Service:</u>

- Organization of Online Public Finance Seminar Series 2020-2022
- NTA Mentoring breakfast, co-chair: 2024, 2025
- Editorial Search Committee for National Tax Journal: 2025
- "Adopt-a-Paper" Mentoring Program: 2023