

# ULRICH GLOGOWSKY

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## POSITIONS

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01/2016–present     Assistant Professor  
                                  ([Seminar for Economic Policy](#), University of Munich)  
01/2011–12/2015     Research Assistant  
                                  ([Chair of Economic Policy](#), University of Erlangen-Nuremberg)

## AFFILIATIONS

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05/2017–present     [CESifo](#) Research Affiliate  
10/2013–12/2015     Affiliate, [Evidence-Based Economics](#)  
01/2012–12/2015     Affiliate, [Emerging Fields Initiative Taxation, Social Norms, and Compliance](#)

## INTERESTS

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Public Economics, Experimental Economics, Behavioral Economics,  
Policy Evaluation, Applied Econometrics

## EDUCATION

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01/2011–12/2015     **University of Erlangen-Nuremberg**  
                                  Ph.D. in Economics, Supervisor: Johannes Rincke  
                                  *Thesis:* Essays in Evidence-Based Economics: Compliance, Public Goods,  
                                  and Taxation, *summa cum laude*  
                                  *Graduate Programs:*  
                                  Evidence-Based Economics, joint with University of Munich  
                                  Graduate Program in Economics, University of Erlangen-Nuremberg  
09/2014–01/2015     **Universitat Pompeu Fabra Barcelona**  
                                  Visiting Fellow, Host: Patricia Funk  
05/2006–12/2010     **University of Munich**  
                                  Diploma in Economics (equiv. MA), Minor: Computer Science  
                                  *Thesis:* Estimating the Effects of Fiscal Policy in Germany using Structural  
                                  Vector Autoregressive Models, *summa cum laude*  
09/2009–04/2010     **Charles University Prague and CERGE-EI Prague**  
                                  Visiting Student

## PUBLICATIONS AND DISCUSSION PAPERS

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*A Field Experiment on Intertemporal Enforcement Spillovers* (joint with T. Cagala and J. Rincke), *Economics Letters*, 2014, 125, 171-174.

*Cooperation and Rent Extraction in Repeated Interaction* (joint with T. Cagala, V. Grimm, and J. Rincke), *Revise & Resubmit at Economic Journal (2nd round)*, 2016, *Stata-Module XTVAR* for estimating PVAR-Models.

*Field-Experimental Evidence on Unethical Behavior Under Commitment* (joint with T. Cagala and J. Rincke), *Revise & Resubmit at Management Science*, 2016, University of Erlangen-Nuremberg.

*Behavioral Responses to Wealth Transfer Taxation: Bunching Evidence from Germany*, 2017.  
 Awarded the Distinguished CESifo Affiliate Award, CESifo "Public Sector Economics", 2017.  
 Awarded the Reinhard Selten Award, German Economic Association, 2016.

*Does Corruption Affect the Private Provision of Public Goods?* (joint with T. Cagala, V. Grimm, J. Rincke, and A. Tuset Cueva), 2016, University of Erlangen-Nuremberg.

*Leverage, Corporate Taxes and Debt Shifting of Multinationals: The Impact of Firm-specific Risk* (joint with M. Dischinger and M. Strobel), 2010, University of Munich.

## WORK IN PROGRESS

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*Substitution Effects in Fundraising* (joint with J. Rincke).

*Who to Target in Fundraising? A Field Experiment on Gift Exchange* (joint with T. Cagala and J. Rincke).

*The Costs of Discrimination* (joint with V. Bartos and J. Rincke).

*Efficiency Concerns with Non-monetary Incentives* (joint with T. Cagala, V. Grimm, C. Maihöfner, and A. Sproten).

## INVITED SEMINARS

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Public Economics Seminar, University of Cologne: 2017

Applied Economics and Econometrics Seminar, University of Mannheim: 2017

Faculty Seminar, University of Regensburg: 2017

Faculty Seminar, University of Ingolstadt: 2017

Cologne-Zurich Market Design Workshop, University of Cologne: 2013

IAB/FAU-Workshop, IAB: 2011

## CONFERENCES AND OTHER PRESENTATIONS

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AEA Meeting: 2016

CESifo Area Conference Public Sector Economics: 2017

ESA North Meeting: 2013

GfW Meeting: 2013

IIPF Meeting: 2014, 2016 (2x)

VfS Meeting: 2014, 2015, 2016

ZEW Public Finance Conference: 2016

Workshop "Evidence-Based Economics", University of Munich: 2014

Workshop "Taxation, Social Norms, and Compliance", University of Erlangen-Nuremberg: 2014

Public Economics Seminar, University of Munich: 2016, 2017

Public Economics Seminar, University of Erlangen-Nuremberg: 2011 (2x), 2012 (2x), 2013 (2x), 2014

## TEACHING EXPERIENCE

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Evaluations reflect (a) the assessment of the lecturer's skills to transfer knowledge (♣), (b) an overall course-quality index (♣), or (c) the subjective grade for the lecturer (◇). The used measure varies due to different evaluation practices in different years or at different universities. Grades are normalized to the range 0 (worst grade) to 100 (best grade). ug: undergraduate. pg: postgraduate.

WT 2016/2017	Econometrics (ug-class), Evaluation: 92.5◇
ST 2016	Public Economics (ug-class), Evaluation: 91.3◇
2011–2015	Development Economics (ug-class), Evaluation (avg.): 99.3♣
WT 2015/16	Tax Havens (ug-class), Evaluation: 90.3♣
WT 2014/2015	Capital in the 21st Century (ug-seminar), Evaluation: 95.5♣
ST 2014	Financial Markets: The Role of Religion and Gender (pg-seminar), Not evaluated
WT 2013/2014	Corruption and Tax Evasion (ug-seminar), Evaluation: 92.8♣
ST 2013	Growth and Development (ug-seminar), Evaluation: 97.6♣
ST 2013	Financial Markets in Developing Countries (pg-seminar), Evaluation: 92.5♣
WT 2012/2013	Corruption and Tax Evasion (ug-seminar), Evaluation: 90.5♣
WT 2011/2012	Shadow Economy and Tax Evasion (ug-seminar), Not evaluated
ST 2011	Energy Markets (ug-seminar), Not evaluated

## AWARDS

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2017	Distinguished CESifo Affiliate Award CESifo "Public Sector Economics"
2016	Reinhard Selten Award German Economic Association
2016	Ludwig Erhard Medal for outstanding dissertation Ludwig-Erhard-Initiativkreis Fürth
2005	Award for Extraordinary Performance Music School St. Georgen

## MISCELLANEOUS

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2016	Presentation Grant for presentation at the AEA Meeting 2016, 1,500 EUR Dr. Alfred-Vinzl Foundation
2011–2015	Presentation Grants for presentations at several conferences, 3,900 EUR Emerging Fields Initiative Nuremberg
2012	Research Grant (with T. Cagala and J. Rincke), 5,400 EUR Hans-Frisch Foundation
2012	Research Grant (with T. Cagala, V. Grimm, and J. Rincke), 34,400 EUR Emerging Fields Initiative
09/2009–04/2010	Scholarship for study stay in Prague, 1,075 EUR University of Munich

## MEMBERSHIPS

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American Economic Association, Economic Science Association, Elite Network Bavaria, German Economic Association, Gesellschaft für experimentelle Wirtschaftsforschung, International Institute of Public Finance, University of Munich's Alumni Club.

## OTHER PROFESSIONAL EXPERIENCE

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05/2010–12/2010	Research Assistant, Heineking Teschner & Partner
08/2008–12/2010	EDV Assistant, University of Munich's Alumni Club
04/2007–12/2010	Student Assistant, University of Munich, Seminar for Economic Policy
02/2008–04/2008	Intern, Ifo Institute for Economic Research, Department of Public Finance
08/2005–04/2006	Civil Servant, University Hospital Munich, Dermatology

## OTHER SKILLS

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Software	C+, CMS, HTML, Latex, Maxima, MySQL, Office, PHP, Linux, Java, Java Script, Julia, Stata, VBA, z-Tree
Languages	German (native), English (fluent), French (basic), Spanish (basic)

## ABSTRACTS

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*A Field Experiment on Intertemporal Enforcement Spillovers* (joint with T. Cagala and J. Rincke), *Economics Letters*, 2014, 125, 171-174.

### Abstract

Enforcement can affect compliance directly and indirectly, through spillovers. We study intertemporal enforcement spillovers by conducting a randomized field experiment in a university exam. The initial phase of the experiment is the exam itself. We induce variation in enforcement by randomly assigning students to rooms with different monitoring levels. The second phase is post-exam. In this phase, all students are subject to the same low level of monitoring. Our outcome variable is the probability that students steal a pen in the post-exam phase. We find that enforcement in the exam phase has a strong intertemporal spillover on compliance in the post-exam phase: students subject to a high monitoring level in the initial phase are about 33 percent less likely to steal the pen than students subject to low initial monitoring.

*Cooperation and Rent Extraction in Repeated Interaction* (joint with T. Cagala, V. Grimm, and J. Rincke), *Revise & Resubmit at Economic Journal*, 2016.

### Abstract

Public goods provision often involves groups of contributors repeatedly interacting with administrators who can extract rents from the pool of contributions. In such settings, one-time disturbances in contribution and rent extraction behavior trigger dynamics which might erode established levels of public goods provision. We study those dynamics in a repeated game that blends the Public Goods Game and the Trust Game. We find that, despite the presence of disturbances, contributors and administrators establish a form of interaction that is stable over time. In the short run, behavioural multipliers amplify the direct effects of disturbances. We demonstrate that cooperation among contributors breeds trustworthy behaviour of the administrator (and vice versa). Studying the heterogeneity in behavioural multipliers, we find that cooperative attitudes and trust are individual traits that help to limit the short-term volatility of public goods provision.

*Field-Experimental Evidence on Unethical Behavior Under Commitment* (joint with T. Cagala and J. Rincke), **Revise & Resubmit at Management Science**, 2016, University of Erlangen-Nuremberg.

#### Abstract

To prevent fraud and unethical behavior, many firms request that managers and employees commit to a code of conduct. Studying the cheating behavior of future managers and firm employees on exams, this paper provides field-experimental evidence regarding the effectiveness of such commitment requests. Our main results are as follows. First, commitment to a no-cheating rule shifts subjects' attitudes toward unethical behavior and strengthens their aversion to cheating. Second, whereas close monitoring eliminates cheating, requesting commitment to a no-cheating rule has strongly heterogeneous effects. Commitment reduces cheating if monitoring is sufficiently strong, but it is ineffective or may even backfire if monitoring is weak. This indicates that requesting commitment to a no-cheating rule is effective only if enforcement-related policies like monitoring lend credibility to the underlying rule.

*Behavioral Responses to Wealth Transfer Taxation: Bunching Evidence from Germany*, 2017.

#### Abstract

Increasing inequality in recent decades has triggered a heated debate on whether *wealth transfer taxation* is an appropriate countermeasure to the perpetuation of inequality. A major factor in making progress in this discussion is understanding how taxpayers respond to incentives generated by wealth transfer taxes. Using administrative tax records from Germany, this paper investigates behavioral responses to a very large transfer tax kink in the inheritance and inter vivos gift tax schedule. We find sharp bunching of taxable inheritances and even larger bunching of taxable inter vivos gifts. However, because the kink is large, the underlying taxable inheritance and gift elasticities are moderate and amount up to 0.11. In line with the notion of accidental bequest models, further evidence suggests that the amount of wealth bequeathed is uncertain. This may explain the small size of the inheritance elasticities. Based on the results, the present paper lends strong support to the hypothesis that wealth transfers are relatively inelastic along the intensive margin in the short term.

*Does Corruption Affect the Private Provision of Public Goods?* (with T. Cagala, V. Grimm, J. Rincke, and A. Tuset Cueva), 2016, University of Erlangen-Nuremberg.

#### Abstract

We present controlled experimental evidence on how corruption affects the private provision of public goods. Subjects in our experiment donate to non-profit associations. The associations provide local public goods that benefit all subjects. We compare average contributions between two conditions with the same efficiency: a corruption condition, where an administrator can expropriate part of contributions, and a control condition without corruption. Compared to the control condition, subjects matched to an expropriating administrator significantly reduce their contributions. Hence, contributors are less inclined to behave prosocially (i.e. are more likely to free-ride) if they are exposed to corruption. We demonstrate that this effect works through a specific channel: corruption breaks the otherwise positive link between baseline preferences for cooperation and private contributions to public goods.

*Leverage, Corporate Taxes and Debt Shifting of Multinationals: The Impact of Firm-specific Risk* (joint with M. Dischinger and M. Strobel), 2014, University of Erlangen-Nuremberg.

#### Abstract

Firms have the incentive to enhance debt financing with higher corporate tax rates due to the increased value of interest deductions from the tax base. However, external debt is relatively costly for corporations with a high firm-specific risk. Moreover, for multinationals, the shifting of internal debt opens up additional tax saving opportunities. Using a large database of European multinationals for the years 1998–2006, first, we provide evidence that the debt-to-assets ratio is positively affected by the statutory corporate tax rate. Second, we show that multinational subsidiaries use debt shifting with the parent as well as external debt to get advantage of the depreciation tax shield. Third, we provide evidence that subsidiaries with a high firm-specific risk are more involved in debt shifting than low-risk subsidiaries. Vice-versa, low-risk affiliates use external debt more intensively. We address endogeneity concerns on our firm-specific risk proxies with a sectoral analysis comparing high-risk with low-risk industries based on exogenous information and a similar, even more extreme pattern.

*Who to Target in Fund-raising? A Field Experiment on Gift Exchange* (joint with T. Cagala and J. Rincke), 2015.

#### Abstract

This paper studies the optimal targeting of gifts in fundraising. We implement a randomized field experiment in a setting where a fundraiser sends out annual solicitation letters to a large population of individuals. Three treatment groups are compared: a control group, a gift treatment group, and a gift-plus-recognition treatment group. We identify a distinct heterogeneity in responses to the gift treatment: both the extensive margin and the intensive margin effects are hump-shaped with respect to donors' baseline willingness to donate, translating into a hump-shaped average treatment effect. Due to the heterogeneity, up-front gifts are cost effective only for individuals with a moderate baseline probability to donate. Targeting the gift to those individuals leads to net revenue gains of 37.3 percent relative to a uniform provision of the gift. We also demonstrate that gifts are not profitable if they are framed in terms of recognition for past donations. The latter finding suggests that behavior in gift exchange is indeed driven by reciprocity concerns.