

CURRICULUM VITAE

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Date of Birth: June 10, 1967

EDUCATION AND DEGREES

B.A. Economics (fil kand), Lund University, Sweden, 1993

Ph.D. Economics, Department of Economics, Lund University, 2001-01-22

Associate Professor (docent), 2010

UNIVERSITY POSITIONS CURRENT AND PREVIOUSLY HELD

Associate Professor, Department of Economics, Lund University, 2009 –

Associate Professor, Department of Real Estate, Faculty of Engineering, Lund University, 2009-

Part-time Associate Professor, Department of Economics, Copenhagen University, 2008 - 2009

Affiliated researcher, Research Institute of Industrial Economics, IFN 2012 -

External lecturer, Department of Economics, Copenhagen University, 2007-2008

Adjunct Assistant Professor, Department of Resource Economics, University of Massachusetts, March 2004 – July 2005

Lecturer and Researcher, Lund University, January 2002 – February 2009

Post-Doctoral Fellow Lund University, September 2000 – December 2001

Researcher & doctoral student, University of California, Santa Barbara, 1994-1997

Assistant Lecturer, Lund University, 1995-1996

Visiting researcher University Of Virginia, 2013

Research Fellow and others:

Centre for Economic Demography (CED), Lund University, 2011 -

Ratio, 2006-2007, half-time

Member in analyze group, *Kungliga Ingenjörsvetenskapsakademin (IVA)* 2009-2010

Member in reference group for ESO (Expertgruppen för studier i offentlig ekonomi), 2013-2014

Editorial board member *Nordic Tax Journal*

POSITIONS HELD IN INDUSTRY OR OTHER ORGANIZATION

Member of the Swedish Corporate Tax Commission (Företagsskattekommittén) 2011-2014

Member of Skatteakademien, April 2009 -

Member of the Danish Tax Commission, Feb 2008- Feb 2009

Board member FORES, 2015-

Member of Research Council at Swedish Tax Authority, 2018

PUBLICATIONS

Publications in peer-reviewed international journals:

- Do Multinationals Pay Less in Taxes than Domestic Firms? Evidence from the Swedish Manufacturing Sector, *World Economy*, 2018, 41(2), 393-413 (with K. Olofsdotter & S. Thede)
- The importance of the political process on corporate tax policy, *Constitutional Political Economy*, 2015, 23(93) (with S. Porter & S.P. Williams).
- Tax incentives, tax expenditures, Theories in R&D: the case of Sweden, *World Tax Journal*, 2014, 168-200 (with C. Brokelind).
- Labor Taxation and FDI decisions in the European Union, *Open Economics Review*, 2014, 25(2), 263-287 (with K. Olofsdotter).
- Tax policy and entrepreneurship: empirical evidence from Sweden, *Small Business Economics*, 2012, 38(4), 495-513.
- FDI, Taxes and Agglomeration Economies in the EU15, *Applied Economics*, 2012, 45(18), 2653-2664 (with K. Olofsdotter).
- Is the Wealth Tax Harmful to Economic Growth, *World Tax Journal*, 2010, 2(1).
- The Wealth Tax and Entrepreneurial Activity, *Journal of Entrepreneurship*, 2008, 17(2), 139-156.
- Integration and the Structure of Public Spending, *Comparative Political Studies*, 2008, 41(7), (with K. Olofsdotter).
- Taxpayers Responsibility to Tax Rate Changes and the Implications for the Cost of Taxation in Sweden, *International Tax and Public Finance*, 2007, 14, 563-582.
- Peaking of Fiscal Sizes of Government, *European Journal of Political Economy*, 2003, 19, 669 -684 (with C. Stuart).

Peer-reviewed books, book chapter, and conference papers:

- SNS Konjunkturrådsrapport, 2018, Kapitalbeskattningens framtid, Waldenström, D., Bastani, S., Hansson, Å.
- *Economic Behaviour and Taxation*, 2016, Tax policy and entrepreneurship: empirical evidence from Sweden, J. Alm, S. Leguizamon (ed), Edward Elger Publishing.

- What determines tax incentives and how effective are they?, submitted *Journal of American Tax Association*, 2018 (with S. Porter and S.P. Williams)
- How incentives for regional co-financing depends on the type of investment, 2018, (with M. andersson and F. Kopsch)
- How to treat taxpayers' risk-taking in large infrastructure projects, 2018, (with M. Andersson and J. Ericson)
- Taxation of dividend income and economic growth: The case of Europe, Department of Economics Lund University working paper, 2015:24, (with M. Dackehag)
- In this world nothing is certain but death and taxes: Financing the elderly, In this world nothing is certain but death and taxes: Financing the elderly, in *The Welfare State is coming of Age*, in Bengtsson, T. (eds)., Springer, 2010.
- Are Small Business Owners more Successful in Avoiding taxes: Evidence from Sweden, 2009, *S-WoPEc Working Paper*, No 2009:6, Lund University.
- Free Factor Mobility and Fiscal Competition: Can the National Welfare State Survive in a "United Europe", in Andersson, K., Eberhartinger, E., & L. Oxelheim, *National Tax policy in the EU : To Be or Not to Be?*, Springer, 2007.
- Tax differences and foreign direct investment in the EU27, submitted to *Journal of Public Economics* (with K. Olofsdotter).
- Limits of Tax Policy, Ph D thesis, Lund Economic Studies nr. 90, 2000.

Articles in Swedish:

- Kapitalbeskattningsens förutsättningar i Sverige, *Ekonomisk Debatt*, 46(2), 2018 (with D. Waldenström & S. Bastani)
- Hur bör entreprenörer beskattas? *Skattenytt*, 1-2, 2017
- Dags för en ny skattereform, *Ekonomisk Debatt*, 4(19), 2014
- Fastighetskatten, *Ekonomisk Debatt*, 32(3), 2004 (with R. Boije & L. Söderström).

Book chapters in Swedish:

- Så får vi ett effektivare skattesystem, En skattereform för 2000-talet – elva röster om hur Sverige får ett bättre skattesystem, Bergstrand, M.,(red), pmj, 2014.
- Vilken typ av fiskal union krävs för att rädda EMU?, *Europaperspektiv*, Oxelheim, L. m fl. (eds), *Europaperspektiv 2011*, Santérus Förlag, Stockholm, 2011.
- Kan välfärdsstaten överleva i en integrerad värld?, 2004, in *EU, skatterna och välfärden*, Gustavsson, S., L., Oxelheim and N. Wahl (eds), *Europaperspektiv 2004*, Santérus Förlag, Stockholm (with K. Olofsdotter).
- Förmögenhetsskatten som symbol, in *Skatter och värdighet*, 2004, in Karlsson, N., and R. Johnsson (eds), The Ratio Institute.

Evaluations and reports:

- Är det lönt att välja tåget? – Hur bör höghastighetsjärnväg finansieras?, Fores 2017:1.
- Finansiering av stora infrastrukturinvesteringar, Working Paper 2017:2, Department of Technology and Society (with Andersson, M, Bexell, H., Ericson, J., Ernard Borges, K., Sjöstrand, M)
- Skatters inverkan på företags lokaliserings- och investeringsbeslut, Tillväxtanalys, PM 2014:18 (with K. Olofsdotter).
- Vad kostar den offentliga sektorn? Den samhälleliga kostnaden av beskattning, 2009, expertrapport till Svenskt Näringslivs skattekommission.
- Skatter och företagande, 2009, rapport till Svenskt Näringsliv.
- Skatter, entreprenörskap och nyföretagande, 2008, expertrapport till Svenskt Näringslivs skattekommission.
- Skatter, entreprenörskap och nyföretagande, 2008, underlagsrapport nr 12 till Globaliseringsrådet.
- Svensk skattepolitik: Från Pomperipossa vis århundradets skattereform till värnskattens utdragna avskaffande, 2006, ingår i rapporten "The Swedish Model", Rapport nr 3, Ratio
- Do taxes on owned capital matter for employment?, 2006, Working paper, Ratio.
- Hur påverkar en skatt på arbete utbudet och efterfrågan av arbetskraft. Vad säger nationalekonomisk teori och empiri?, 2006, rapport framtagen åt Kris- och Framtidskommissionen, Svenskt Näringsliv.
- Expertskatten, 2005, evaluation for ITPS and the Ministry of Industry.

ADMINISTRATIVE QUALIFICATION WITHIN THE UNIVERSITY

- Head of Department for Real Estate Science, Lund University, march 2014-sept 2017
- Board Deputy at the Department of Economics, Lund University, 2008-2011, 2018-
- Chaired a committee developing introductory economic courses, 2002-2003
- Developed and chaired a mentor program where master students functioned as mentors for first-semester students, 2002-2003
- Member of a committee aiming at improving equal opportunities between sexes at the Department of Economics, Lund University, 2007