

August, 2021

JOHANNES LORENZ

Schellingstraße 18
80799 Munich
Germany
johannes.lorenz@uol.de

EDUCATION

- 2017 Dr. rer. pol., *summa cum laude*, Business Administration, University of Passau
Dissertation: *Essays on the Economics of Tax Complexity, Tax Avoidance, and Tax Evasion*
Committee: Markus Diller, Oliver Entrop, Sebastian Krautheim (chair)
- 2013 M.A. International Economics and Business, University of Passau
- 2012 M.Sc. Business Administration, University of Passau
- 2011 B.Sc. Business Administration and Economics, University of Passau

ACADEMIC POSITIONS

Carl von Ossietzky University of Oldenburg

8/2021– Junior Professor of Business Taxation

Paderborn University

8/2020–
7/2021 Research Assistant (Postdoc)

University of Passau

2018–2020 Research Affiliate

2012–2018 Research Assistant at the Chair of Business Administration, esp. Taxation

PROFESSIONAL ACTIVITIES

- 2020– Certified Advisor for International Tax Law (Munich Chamber of Tax Consultants)
- 2017– Chartered Tax Consultant (Munich Chamber of Tax Consultants)
- 2018–2020 Associate, Flick Gocke Schaumburg, Munich

AWARDS

- 2018 Kulturpreis Bayern (dissertation award)
- 2013 PricewaterhouseCoopers-arqus Award (master's thesis)
- 2013 IHK Award for outstanding master's thesis

RESEARCH

Academic Publications

Diller, M., Späth, T., and J. Lorenz (2019): “Inheritance Tax Planning with Uncertain Future Payroll Expenses: an Analytical Solution to the Optimal Choice between Full and Standard Exemption”, *Journal of Business Economics*: 599–626

Lorenz, J. (2019): “Population Dynamics of Tax Avoidance with Crowding Effects”, *Journal of Evolutionary Economics*: 581–609

Diller, M., and J. Lorenz (2015): “Tax Aggressiveness of Taxpayers with Heterogenous Income and Uncertainty about Taxable Income”, *FinanzArchiv / Public Finance Analysis*: 506–530

Working Papers

Diller, M., Lorenz, J., and D. Meier, “The Impact of Income Tax Return Disclosure on Tax Avoidance and Tax Evasion – Insights from an Agent-Based Model” (under review)

Diller, M., Lorenz, J., Schneider, G., and C. Sureth-Sloane, “Is Consistency the Panacea? Inconsistent or Consistent Tax Transfer Prices with Strategic Taxpayer and Tax Authority Behavior”, available at SSRN: <https://ssrn.com/abstract=3895611>

M. Diller, M. Kittl, and J. Lorenz, “Der effektive Wert des erbschaftsteuerlichen Freibetrags – Entwicklung einer Referenzgröße als Basis für normative Diskussionen”, available at SSRN: https://ssrn.com/abstract_id=3693357

Work in Progress

M. Diller, D. Kühne, and J. Lorenz, “Loss Aversion in Tax Reporting Behavior – Evidence from German Income Tax Return Data

Lorenz, J., Diller, M., and C. Sureth-Sloane, “The Epidemiology of Tax Avoidance Narratives”, previous version available at SSRN: <https://ssrn.com/abstract=2992732>

Dyck, D., Lorenz, J. and C. Sureth-Sloane, “How do Tax Controversy Managers Affect Tax Disputes between Firms and Tax Authorities?”

Publications in Practitioner Journals / Other

Diller, M., Lorenz, J., and D. Meier (2020), “Tax Avoidance and Social Control”, *Operations Research Proceedings 2019*, 633–639

Binder, S. and J. Lorenz (2020), “Update zur grunderwerbsteuerlichen Konzernklausel vor dem Hintergrund der jüngsten BFH-Rechtsprechung”, *Der Konzern 2020*, 98–104

Kittl, M., and J. Lorenz (2019), “Was lange währt, wird endlich gut? Vorschau zur erwarteten Rechtsprechung des BFH zur grunderwerbsteuerlichen Konzernklausel”, *Deutsches Steuerrecht 2019*, 897–903

Diller, M., Grottko, M., and J. Lorenz (2015), “Investitionsneutrale Besteuerung des ökonomischen Gewinns – Ein Abriss jüngerer Forschungsbeiträge”, *Wirtschaftswissenschaftliches Studium*, 606–612

CONFERENCE PRESENTATIONS

2021 Do Countries Benefit from Tax Transfer Pricing Rule Inconsistency?, 43. Annual Congress, European Accounting Association (virtual)

The Epidemiology of Tax Avoidance Narratives, TRR 266 Mini Conference on Taxation, WHU Otto Beisheim School of Management, Vallendar

2020 Do Countries Benefit from Tax Transfer Pricing Rule Inconsistency?, Annual Conference, TRR 266, Humboldt University, Berlin

The Epidemiology of Tax Avoidance Narratives, Fall Meeting of the Business Taxation Commission of the VHB (German Academic Association for Business Research), Catholic University of Eichstätt-Ingolstadt (*presentation by co-author*)

Diller, Markus / Lorenz, Johannes: Do Countries Benefit from Tax Transfer Pricing Rule Inconsistency?, Fall Meeting of the Business

- Taxation Commission of the VHB (German Academic Association for Business Research), Catholic University of Eichstätt-Ingolstadt
- 2019 “Tax Avoidance and Social Control”, Operations Research (OR2019), Dresden (*presentation by co-author*)
- 2018 “The Preferential Treatment of Business Assets in German Inheritance Tax Law”, 41. Annual Congress, European Accounting Association, Milan
- 2017 “Tax Avoidance and Earnings Management depending on the Level of Book-Tax-Conformity”, 40. Annual Congress, European Accounting Association, Valencia
- 2016 “Transfer Pricing, Strategic Audit, and Information Exchange Agreements”, 39. Annual Congress, European Accounting Association, Maastricht
- 2015 “Evolutionary Dynamics of Tax Complexity and Tax Evasion”, 77. Annual Congress of the VHB (German Academic Association for Business Research), Vienna
- “Evolutionary Dynamics of Tax Complexity and Tax Evasion”, 38. Annual Congress, European Accounting Association, Glasgow
- 2014 “Tax Aggressiveness of Taxpayers with Heterogenous Income and Uncertainty about Taxable Income”
37. Annual Congress, European Accounting Association, Tallinn
- “Tax Aggressiveness of Taxpayers with Heterogenous Income and Uncertainty about Taxable Income”, 76. Annual Congress of the VHB (German Academic Association for Business Research), Leipzig
- “Tax Avoidance and Social Control”, 76. Annual Congress of the VHB (German Academic Association for Business Research), Leipzig (*presentation by co-author*)
- 2013 “Tax Consultants’ Incentives – a Game-Theoretical Explanation of Tax Consultants’, Taxpayers’ and the Fiscal Authorities’ Behaviour”
36. Annual Congress, European Accounting Association, Paris

TEACHING

Paderborn University

- 2021 Graduate lecture “International Business Taxation”
- 2020 Graduate lecture “Legal Forms and Tax Planning”

University of Passau

- 2017– Undergraduate lecture “Tax Accounting”
- 2012–2018 Undergraduate tutorial “Tax Planning”
- 2012–2018 Bachelor’s and master’s thesis advisor
- 2013–2018 Graduate tutorial “Tax Planning and Tax Effects”
- 2013, 2018 Graduate lecture “Tax Planning and Tax Effects”
- 2016 Graduate tutorial “Real Estate – Tax Aspects”

Corvinus University Budapest

- 2014, 2017 Undergraduate lecture “Tax Planning” at the DSG (German-speaking degree program in Business Administration)

ACADEMIC CITIZENSHIP

- Reviewer** Schmalenbach Journal of Business Research, Finanzarchiv/Public Finance Analysis

Other

- 2021 Organization of the Brown Bag Seminar Series of the Department “Taxation, Accounting, Finance”, Paderborn University

Academic mid-level faculty representative on the appointment committee for a junior professorship in “International Management”, Paderborn University