

Matthias Kasper

Institution Tulane University, Department of Economics
Address 6823 St. Charles Ave, 305 Richardson Building, New Orleans, LA 70118
Phone (504) 314 7357
Email mkasper1@tulane.edu

Education

Ph.D. International Business Taxation, WU Vienna, 2016 (Graduated with Distinction)
M.Sc. Psychology, University of Vienna, 2012 (Graduated with Distinction)

Professional Experience

2018 – Postdoctoral Fellow, Tulane University, Department of Economics
2016 – 2018 Postdoctoral Researcher, University of Vienna, Department of Applied Psychology
2014 – 2018 Consultant, Brian Erard & Associates
2015 – 2016 Research Associate, University of Vienna, Department of Applied Psychology
2012 – 2015 Research Associate, WU Vienna, Global Tax Policy Center

Research Visits

Spring 2015 New York University, invited by Daniel Shaviro
Spring 2014 University of Cape Town, invited by Jennifer Roeleveld

Refereed Journal Articles

Braun, Julia, Matthias Kasper, Alicja Majdanska, and Maryte Somare. 2016. "Which Factors Drive Suspicious Transaction Reporting Levels? A Legal and Economic Analysis." *Journal of Tax Administration* 2 (1): 95-125.
Kasper, Matthias, Christoph Kogler, and Erich Kirchler. 2015. "Tax Policy and the News: An Empirical Analysis of Taxpayers' Perceptions of Tax-related Media Coverage and its Impact on Tax Compliance." *Journal of Behavioral and Experimental Economics*, 54: 58-63.
Olsen, Jerome, Matthias Kasper, Janina Enachescu, Serkan Benk, Tamer Budak, and Erich Kirchler. 2018. "Emotions and Tax Compliance among Small Business Owners: An Experimental Survey." *International Review of Law and Economics*, 56: 42-52.

Manuscripts under Review

Olsen, Jerome, Matthias Kasper, Christoph Kogler, Stephan Muehlbacher, and Erich Kirchler. "Mental accounting of income tax and value added tax among self-employed business owners." Revise and resubmit at *Journal of Economic Psychology*.

Book Chapters

Kasper, Matthias. "How complex tax laws impede tax compliance." Forthcoming in: *Derecho Tributario y Derechos Humanos. Diálogo en Mexico y el Mundo*, edited by Cesar Alejandro Ruiz Jimenez. Mexico: Tirant lo Blanch.

- Kasper, Matthias, Jerome Olsen, Christoph Kogler, Jennifer Stark, and Erich Kirchler. 2018. "Attitudes and Social Representations of Taxation, Tax Avoidance and Tax Evasion." In *The Routledge Companion on Tax Avoidance Research*, edited by Nigar Hashimzade and Yuliya Epifantseva, 289-303. New York: Routledge.
- Kirchler, Erich and Matthias Kasper. 2015. Steuern und Psychologie. "Überlegungen zur Wirkung von Steuern auf Steuerzahler." In: *Steuerstrafrecht an der Schnittstelle zum Steuerrecht*, edited by Rudolf Mellinghoff, 7-28. Köln: Otto Schmidt.

Working Papers and Conference Proceedings

- Amberger, Harald, Eva Eberhartinger, and Matthias Kasper. 2016. "Tax-Rate Biases in Tax-Planning Decisions: Experimental Evidence." WU International Taxation Research Paper Series. No. 2016-01.
- Beer, Sebastian and Matthias Kasper. 2014. "Who benefits from zero-ratings? A brief note on the South African VAT System." WU International Taxation Research Paper Series. No. 2014-12.
- Beer, Sebastian, Matthias Kasper, Erich Kirchler, and Brian Erard. 2016. "Do Audits Deter Future Noncompliance? Evidence on Self-Employed Taxpayers." *IRS Research Bulletin* 2016: 9-11.
- Kasper, Matthias. 2016. "How do institutional, social, and individual factors shape tax compliance behavior? Evidence from 14 Eastern European countries." WU International Taxation Research Paper Series. No. 2016-04.

Policy Reports

- Beer, Sebastian, Matthias Kasper, Erich Kirchler, and Brian Erard. 2015. "Audit Impact Study." *National Taxpayer Advocate 2015 Annual Report to Congress*, 2: 68-98.
- Beer, Sebastian, Matthias Kasper, Erich Kirchler, and Brian Erard. 2017. "Audits, Identity Theft Investigations, and Taxpayer Attitudes: Evidence from a National Survey." *National Taxpayer Advocate 2017 Annual Report to Congress*, 2: 147-93.

Popular Press

- Cowley, Stacy. "Why the IRS Fails to Crack the Small-Business Tax Nut." *New York Times*, June 15, 2016.
- DeLaney Thomas, Kathleen. "What do Audits teach us about Tax Compliance?" *Jotwell: The Journal of Things WE Like (Lots)*, March 1, 2018.
- Kasper, Matthias and Erich Kirchler. 2017. Tax avoidance: between temptation and trouble. *World Financial Review*, February 2017: 61-65.

Scholarships

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| 2012 – 2015 | Austrian Science Fund (Ph.D. Scholarship) |
| 2015 | WU Mobility Scholarship for Doctoral Students |
| 2014 | Marie Curie International Research Staff Exchange Scheme |
| 2009 – 2010 | Erasmus Scholarship (Visiting Student at University of Helsinki) |

Selected Presentations and Invited Talks

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| 2018 | NTA Conversation Series (Washington DC, USA), 6 th Annual Tax Administration Research Center Conference (Exeter, UK), CESifo Economic Studies Conference (Munich, Germany), Society for Judgment and Decision Making (New Orleans, USA) |
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| 2017 | 2 nd International Conference on Taxpayer Rights (Vienna, Austria), 5 th Annual Tax Administration Research Center Conference (Exeter, UK), FairTax Conference (Brno, Czech Republic), IAREP Conference (Rishon LeZion, Israel) |
| 2016 | 4 th Annual Tax Administration Research Center Conference (Exeter, UK) |
| 2015 | IAREP/SABE Conference (Sibiu, Romania), NYU |
| 2014 | University of Cape Town, WU Vienna |
| 2013 | University of Cologne |

Teaching Experience

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| Spring 2018 | Economic Psychology (lecture), Organizational and Business Psychology (seminar) |
| Fall 2017 | Economic Psychology (lecture & seminar), Bachelor Thesis Seminar |
| Spring 2017 | Scientific Readings (seminar), Research Methods in Economic Psychology (seminar) |
| Fall 2013 | Demonstrations in Economic Psychology (seminar) |

Refereeing

Journal of Behavioral and Experimental Economics (3), Journal of Behavioral Decision Making, Journal of Business Ethics, Bulletin of Indonesian Economic Studies, SAGE Open (2)

Additional Information

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| Languages | German (native), English (fluent), French (basic) |
| IT Skills | SPSS (proficient), R (basic), STATA (basic), z-Tree (basic) |

References

Erich Kirchler
 Professor
 Department of Applied Psychology:
 Work, Education, Economy
 University of Vienna
 Phone: +43 1 4277 47332
 Email: erich.kirchler@univie.ac.at

Brian Erard
 Economic Consultant
 B. Erard & Associates
 Phone: +1 703 390 9368
 Email: beandassoc@aol.com

Rupert Sausgruber
 Professor
 Institute for Public Sector Economics
 Vienna University of Economics and Business
 Phone: +43 1 31336 5618
 E-Mail: rupert.sausgruber@wu.ac.at

Jeffrey Owens
 Professor
 Director of the WU Global Tax Policy Center
 Vienna University of Economics and Business
 Phone: +43 1 31336 5270
 Email: jeffrey.owens@wu.ac.at