

Henning Giese

Postdoctoral Researcher
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Academic Positions

Paderborn University *Jan 2022–present*
Postdoctoral Researcher, Chair of Business Taxation (Prof. Caren Sureth–Sloane)
Member, DFG TRR 266 “Accounting for Transparency”

Paderborn University *Oct 2021–Dec 2021*
Research Associate, Chair of Business Taxation (Prof. Caren Sureth–Sloane)

Catholic University of Eichstätt–Ingolstadt *Mar 2017–Sep 2021*
Doctoral Researcher, Chair of Taxation (Prof. Reinald Koch)

Education

Catholic University of Eichstätt–Ingolstadt *2017–2021*
Ph.D. (Dr. rer. pol.) in Business Administration (Taxation)
Dissertation: *The Effect of Management Structure and Manager Liability on Tax Avoidance*
Committee: Reinald Koch (chair), Dominika Langenmayr, Anton Burger, Reinhard Weber

Catholic University of Eichstätt–Ingolstadt *2014–2016*
M.Sc. in Business Administration (FACTS & Business Law)
Study abroad: Loyola Institute of Business Administration, Chennai, India (*Sep–Dec 2015*)


University of Applied Sciences Europe *2011–2014*
B.Sc. in Business & Management Studies
Study abroad: Vancouver Island University, Nanaimo, Canada (*Mar 2013*)


Research

Research Interests

My work explores multidimensional aspects of taxation, focusing on corporate tax departments, tax complexity, and fiscal policy. I examine how organizational choices shape the design and performance of tax departments, what drives tax complexity and its consequences, and how tax policy influences firm behavior—including compliance, risk-taking, and contributions to the green transition.

Peer-Reviewed Publications

Schön, Lena; Graßl, Benjamin; Giese, Henning (2024). Die Kriterien und Zusammensetzung der EU-Blacklist als Grundlage des Steueroasen-Abwehrgesetzes – Eine kritische Würdigung. *Steuer und Wirtschaft* 101: 71–94. 

Koch, Reinald; Holtmann, Svea; Giese, Henning (2023). Losses Never Sleep – The Effect of Tax Loss Offset on Stock Market Returns during Economic Crises. *Journal of Business Economics* 93: 59–109. 

Working Papers

Giese, Henning; Koch, Reinald; Gamm, Markus (2025). Tax Avoidance and Vertical Interlocks within Multinational Corporations. *Revise & Resubmit, Contemporary Accounting Research*. [🔗](#)

Giese, Henning; Koch, Reinald; Sureth-Sloane, Caren (2025). Where to Locate Tax Employees? The Role of Tax Complexity and Tax Risk Implications. *Revise & Resubmit, The Accounting Review*. [🔗](#)

Giese, Henning; Schipp, Adrian (2025). The Downside of Democracy? The Case of Tax Complexity. *Revise & Resubmit, International Tax and Public Finance*. [🔗](#)

Giese, Henning; Holtmann, Svea (2025). Towards Green Driving – Income Tax Incentives for Plug-in Hybrids. *Under review*. [🔗](#)

Giese, Henning; Heinemann-Heile, Vanessa; Sureth-Sloane, Caren (2025). Gewerbesteuerbelastung in deutschen Unternehmen — wahrgenommene Belastung und lokale öffentliche Güter. *Under review*.

Giese, Henning; Lynch, Dan; Schulz, Kim A.; Sureth-Sloane, Caren (2025). The Effects of Tax Reform on Labor Demand within Tax Departments. *Under review*. [🔗](#)

Amberger, Harald; Giese, Henning; Koch, Reinald; Ortner, Lukas (2025). Tax Department Organization, Tax Planning, and Tax Risk.

Amberger, Harald; Giese, Henning; Schulz, Kim A. (2025). Who Works in the Tax Department? Examining Workforce Diversity and its Impact on Tax Outcomes.

De Simone, Lisa; Giese, Henning; Koch, Reinald; Rehrl, Christoph (2025). Real Effects of Earnings Stripping Rules. [🔗](#)

Giese, Henning (2025). Tax Evasion Penalties and Aggressive Tax Avoidance.

Giese, Henning; Heinemann-Heile, Vanessa (2025). Firms' Willingness to Pay Local Business Tax – The Impact of Trust and Public Goods. [🔗](#)

Work in Progress

Giese, Henning; Li, Yijun; Pierk, Jochen (2025). Economic Consequences of Pillar II.

Policy Work

Sureth-Sloane, Caren; Giese, Henning (2024). Einführung eines Verlustrücktrags in Österreich – Eine ökonomische Analyse. *Study for the Austrian Federal Economic Chamber*.

Professional Publications

Giese, Henning; Holtmann, Svea; Koch, Reinald; Langenmayr, Dominika (2025). Steuerliches Investitionssofortprogramm: Ausreichender Schritt zur Stärkung des Wirtschaftsstandorts Deutschland?. *ifo Schnelldienst 08/2025*. [🔗](#)

Sureth-Sloane, Caren; Giese, Henning (2024). Auswirkungen der Einführung eines Verlustrücktrags in Österreich. *SWK Steuer- und WirtschaftsKartei (30): 1260–1264*. [🔗](#)

Graßl, Benjamin; Giese, Henning (2021). Überwälzung von Digitalsteuern. *beck.digitax (1): 13–21*. [🔗](#)

Giese, Henning; Graßl, Benjamin; Holtmann, Svea; Krug, Philipp (2020). Steuerliche Entlastungsmöglichkeiten für KMU wegen der COVID-19-Pandemie. *Deutsches Steuerrecht (15–16): 752–760*. [🔗](#)

Research Presentations

Note: ^P presenter; ^D discussant; ^C co-author presenter; ^{P&D} presenter & discussant.

- 2025** ATA Midyear Meeting (Dallas)^C; Brown Bag Seminar Tax & Public Finance, Leibniz University Hannover (Hannover)^P; Doctoral Tax Seminar (Mannheim)^C; EIASM Conference on Current Research in Taxation (Vienna)^C; EAA Annual Congress (Rome)^{D,C}; Ghent Conference on International Taxation (Ghent)^C; IESE Tax Conference (Barcelona)^P; Indiana University Seminar (Bloomington)^C; KU Research Institute for Taxation Conference (Ingolstadt)^{P,C}; Mannheim Taxation Conference (Mannheim)^C; Open TRR Conference, LMU (Munich)^D; TRR 266 Brown Bag, Frankfurt School of Finance (Frankfurt)^C; UNC Tax Symposium (Chapel Hill)^P; University of Illinois Symposium on Tax Research (Chicago)^P; University of Kentucky Seminar (Lexington)^C
- 2024** ARCTIC Camp (Fügen)^C; arqus Annual Meeting (Graz)^{P&D,C}; ATA Midyear Meeting (Long Beach)^D; EAA Annual Congress (Bucharest)^C; EIASM Current Research in Taxation (Porto)^{P&D}; ESE Accounting Research Retreat (Rotterdam)^P; IIPF Annual Congress (Prague)^{P&D}; Mannheim Taxation Conference (Mannheim)^P; Paderborn Faculty Research Workshop (Bad Arolsen)^{P,C}; Tax Research Seminar (Paderborn)^P; Tax Transparency Conference Research Workshop on the Latest in Tax Research^P; Texas Tech Accounting Research Seminar (Lubbock)^C; Virtual Doctoral Tax Seminar^C
- 2023** arqus Annual Meeting (Würzburg, accepted)^C; Brown Bag Seminar (Mannheim)^C; Brown Bag Seminar (Paderborn)^P; CAAA Annual Conference (Québec City)^{P&D}; Dutch Workshop on Corporate Taxation (Rotterdam)^P; EAA Annual Congress (Helsinki)^{P&D}; Herbsttagung der Kommission Betriebswirtschaftliche Steuerlehre im VHB e.V. (Ingolstadt)^P; Mannheim Taxation (Mannheim)^{P&D}; TRR 266 Annual Conference (Mannheim)^D; TRR 266 Brown Bag Seminar (Vallendar)^P; WHU Brownbag in Tax & Financial Accounting (Vallendar)^{P,C}
- 2022** Arbeitskreis Steuern der Schmalenbach-Gesellschaft e.V. (Frankfurt)^C; arqus Annual Meeting (Magdeburg)^{P,C}; Biennial Taxation Research Symposium (Toronto)^P; Brown Bag Seminar (Paderborn)^C; Data Society @ 50 Years UPB (Paderborn) — Poster^P; EAA Annual Congress (Bergen)^{P,C}; Mannheim Taxation (Mannheim)^C; NTA Annual Conference (Miami, accepted)^P; Paderborn Faculty Workshop (Melle)^C; TRR 266 Annual Conference (Munich)^P; VHB Annual Meeting (virtual)^{P,C}; Vienna Doctoral Consortium (Vienna)^P
- 2021** AAA Annual Meeting (virtual)^P; arqus Annual Meeting (virtual)^{D,C}; Berlin–Vallendar Tax Conference (virtual)^C; EAA 1st Virtual Congress (virtual)^P; IIPF Annual Congress (virtual)^P; TRR 266/TAF Research Seminar (Paderborn)^C; Vienna Doctoral Consortium, WU (Vienna)^P
- 2020** EAA Doctoral Colloquium (Bucharest, accepted)^P; VHB Annual Meeting (Frankfurt)^C
- 2018** EAA Annual Congress (Milan)^P; EIASM Current Research in Taxation (Münster)^{P&D}; Oxford CBT Annual Doctoral Conference (Oxford)^P; Vienna Doctoral Consortium in Taxation (Vienna)^P

Research Visits & Hostings

Research Visits

University of Wisconsin–Madison

Sep–Dec 2026

Host: Daniel Lynch (Planned)

Erasmus University Rotterdam

Sep–Dec 2024

Host: Jochen Pierk

WHU – Otto Beisheim School of Management

Sep–Oct 2023

Host: Martin Jacob

Hostings

Mary Cowx

2025

Invited research visit (Planned)

Yijun Li

2024

Invited research visit

Nathan Goldman

2023

Invited research visit

Darci Fischer

2023

Invited research visit

Grants & Funding

DFG Collaborative Research Center TRR 266 “Accounting for Transparency”

2023–2027

Lead-team member (with Prof. Dr. Dr. h.c. Dr. h.c. Sureth–Sloane, Prof. Dr. Gassen, Piper); co-developed major parts of the full proposal and coordinated across 28 Principal Investigators and 8 universities. *Amount: ca. €18,000,000*

TRR 266 Staff Rotation Program, Erasmus University Rotterdam

2024

Funding for research visit within TRR 266. *Amount: ca. €2,500*

TRR 266 Staff Rotation Program, WHU

2023

Funding for research visit within TRR 266. *Amount: ca. €3,000*

University of Paderborn – Commission for Research and Early-Career Scholars

2022–2025

Conference travel funding. *Amount: ca. €2,200*

University of Paderborn – 50 Years UPB

2022

Travel funding for visit of Svea Holtmann. *Amount: ca. €1,000*

Bavarian Graduate Program of Economics

2018–2021

Continuing education funding. *Amount: ca. €2,000*

Catholic University of Eichstätt–Ingolstadt (Profor+ Program)

2017–2021

Conference and training travel funding. *Amount: ca. €5,350*

DAAD – German Academic Exchange Service

10/2012–03/2013

Scholarship. *Amount: ca. €2,250*

Professional Service

Conference & Seminar Organization

Doctoral Tax Seminar (DACH)

2021–2025

Co-Organizer; series for doctoral/postdoctoral researchers

CETAR Brownbag Seminar Series, Universität Paderborn

2022–present

Organizer

Refereeing

Ad hoc journal referee: Accounting in Europe; European Accounting Review; FinanzArchiv/European Journal of Public Finance; Finance Research Letters; Journal of Accounting and Public Policy; Public Finance Review; Schmalenbach Journal of Business Research.

Conference reviewer: 2025 ATA Midyear Meeting; 2024 ATA Midyear Meeting; 2024 VHB Annual Conference; 2023 CAAA Annual Conference; 2021 AAA Annual Meeting.

Academic Service

DFG CRC/TRR 266 “Accounting for Transparency”

Aug 2023–present

Member, Executive Board

American Taxation Association (ATA)

Jul 2023–present

Research Resources & Methodologies Committee

Paderborn Research Center for Sustainable Economy (PARSEC)

May 2023–present

Member, Management Board

University of Paderborn

Aug 2024–Apr 2025

Appointments Committee, Chair in International Business Taxation (W3)

Catholic University of Eichstätt–Ingolstadt

Jul 2017–Nov 2017

Recorder, Appointments Committee, Chair in Information Systems (W3)

Memberships

Professional associations: American Accounting Association (AAA); Canadian Academic Accounting Association (CAAA); European Accounting Association (EAA); International Fiscal Association (IFA); Verband der Hochschullehrerinnen und Hochschullehrer für Betriebswirtschaft e. V. (VHB; Scientific Commission on Business Taxation).

Affiliations: KU Research Institute for Taxation (Affiliated Researcher).

Teaching

Current Teaching

Current Issues in Tax Research

Seminar, M.Sc.

Paderborn University

International Taxation

Lecture, M.Sc.

Paderborn University

Selected Past Teaching

Case Studies in International Business Taxation

Seminar, M.Sc.

Paderborn University

Cross-Border Corporate Taxation

Lecture, M.Sc.

Paderborn University

Organizational Form Choice and Tax Planning

Lecture with integrated exercise, M.Sc.

Paderborn University

International Corporate Taxation

Exercise, M.Sc.

KU Eichstätt–Ingolstadt

Principles of Business Administration II

Lecture with integrated exercise, B.Sc.

KU Eichstätt–Ingolstadt

Financial Statements and Corporate Taxation

Lecture & Exercise, B.Sc.

KU Eichstätt–Ingolstadt

Corporate Taxation I / II

Lecture & Exercise, B.Sc.

KU Eichstätt–Ingolstadt

Tax Accounting and DATEV

Lecture with integrated exercise, B.Sc.

KU Eichstätt–Ingolstadt

Proseminar: Taxation and Financial Reporting

Seminar, M.Sc. & B.Sc.

KU Eichstätt–Ingolstadt

Thesis Supervision

I supervise theses on topics in corporate taxation, tax complexity, and the real effects of tax policy.