

Henning Giese

Postdoctoral Researcher

Department of Taxation, Accounting and Finance

Paderborn University

henninggiese@upb.de

henninggiese.com

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; Heinemann-Heile, Vanessa; Sureth-Sloane, Caren (2025). Gewerbesteuerbelastung in deutschen Unternehmen — wahrgenommene Belastung und lokale öffentliche Güter. *Revise & Resubmit, Steuer und Wirtschaft*.

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; Heinemann-Heile, Vanessa (2025). Firms' Perception of a Fair Tax Burden - The Impact of Trust and Public Goods. 

Giese, Henning; Holtmann, Svea (2025). Towards Green Driving – Income Tax Incentives for Plug-in Hybrids. *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; Lynch, Dan; Schulz, Kim A.; Sureth-Sloane, Caren (2025). The Effects of Tax Reform on Labor Demand within Tax Departments. 

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}; MannheimTaxation 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}; MannheimTaxation 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; MannheimTaxation (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}; MannheimTaxation (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 Host: Daniel Lynch (Planned)	<i>Sep–Dec 2026</i>
Erasmus University Rotterdam Host: Jochen Pierk	<i>Sep–Dec 2024</i>
WHU – Otto Beisheim School of Management Host: Martin Jacob	<i>Sep–Oct 2023</i>

Hostings

Mary Cowx Invited research visit (Planned)	<i>2026</i>
Yijun Li Invited research visit	<i>2024</i>
Nathan Goldman Invited research visit	<i>2023</i>
Darci Fischer Invited research visit	<i>2023</i>

Grants & Funding

DFG Collaborative Research Center TRR 266 “Accounting for Transparency” 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. <i>Amount: ca. €18,000,000</i>	<i>2023–2027</i>
TRR 266 Staff Rotation Program, Erasmus University Rotterdam Funding for research visit within TRR 266. <i>Amount: ca. €2,500</i>	<i>2024</i>
TRR 266 Staff Rotation Program, WHU Funding for research visit within TRR 266. <i>Amount: ca. €3,000</i>	<i>2023</i>
University of Paderborn – Commission for Research and Early-Career Scholars Conference travel funding. <i>Amount: ca. €2,200</i>	<i>2022–2025</i>
University of Paderborn – 50 Years UPB Travel funding for visit of Svea Holtmann. <i>Amount: ca. €1,000</i>	<i>2022</i>
Bavarian Graduate Program of Economics Continuing education funding. <i>Amount: ca. €2,000</i>	<i>2018–2021</i>
Catholic University of Eichstätt–Ingolstadt (Profor+ Program) Conference and training travel funding. <i>Amount: ca. €5,350</i>	<i>2017–2021</i>
DAAD – German Academic Exchange Service Scholarship. <i>Amount: ca. €2,250</i>	<i>10/2012–03/2013</i>

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; Journal of Accounting Research; Public Finance Review; Schmalenbach Journal of Business Research.

Conference reviewer: 2026 ATA Midyear Meeting; 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)

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

KU Eichstätt–Ingolstadt

Lecture with integrated exercise, B.Sc.

Financial Statements and Corporate Taxation

KU Eichstätt–Ingolstadt

Lecture & Exercise, B.Sc.

Corporate Taxation I / II

KU Eichstätt–Ingolstadt

Lecture & Exercise, B.Sc.

Tax Accounting and DATEV

KU Eichstätt–Ingolstadt

Lecture with integrated exercise, B.Sc.

Proseminar: Taxation and Financial Reporting

KU Eichstätt–Ingolstadt

Seminar, M.Sc. & B.Sc.

Thesis Supervision

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