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The impact of tax differentials on pre-tax income of Swiss MNEs

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About me

- Studied at the University of Zurich (2011-2017)
- Thesis written in Summer 2017
- Currently living and working in Oslo

Research question

- **Do Swiss multinational enterprises shift income?**

(Do they deliberately and artificially relocate income to low taxed jurisdictions?)

Context

Why is it interesting to study this?

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Model

- Fixed-effects regression approach

$$\ln \Pi_{it} = \beta_0 + \beta_1 \cdot \ln A_{it} + \beta_2 \cdot \ln L_{it}$$
$$+ \beta_3 \cdot \ln K_{it} - \beta_4 \cdot \tau_{it} + u_{it}$$

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How to use the model?

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Data

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Some results

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Weaknesses

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Thank you!

If you have further questions we can get in touch:

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