

# DANIEL OVERBECK

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## RESEARCH FIELDS

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**Public Economics, Development Economics**

## EDUCATION

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University of Mannheim - Economics, Ph.D. ongoing

University of Bonn - Economics, M.Sc. 2019

University of Heidelberg - Economics, B.Sc. 2017

## RESEARCH

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*"Place-based policies, structural change and female labor: Evidence from India's Special Economic Zones"*, with Johannes Gallé (MCC Berlin), Nadine Riedel (U Münster) and Tobias Seidel (U Duisburg-Essen)

***R&R at Journal of Public Economics***

This paper quantifies the local economic impact of Special Economic Zones (SEZs) that were established in India between 2005-2013. Based on a novel data set that combines census data on the universe of Indian firms with georeferenced data on SEZs, we find that SEZs increased manufacturing and service employment with positive spillover effects up to 10km. This employment gain was paralleled by a decline in local agricultural employment, in particular of women, suggesting that the policy contributed to structural change. We find no evidence for heterogeneous effects between privately and publicly run SEZs or zones with different industry denominations.

*"Bargaining over Taxes"*, with Eliya Lungu (Zambia Revenue Authority)

This paper shows that bargaining over tax payments is an important feature of tax compliance and enforcement in lower income countries. Using administrative data on the universe of turnover tax filings from Zambia, we document strong and sharp bunching (i) in strictly dominated regions where firms would be better off by reducing turnover and (ii) at amounts which imply round number tax liabilities. These observations reject predictions from standard models of tax compliance, but can be rationalized when interpreting tax payments as outcomes of bargaining between taxpayers and tax collectors. We conduct a survey of more than 500 firms in Zambia and document that discussing tax payments with officials before filing tax returns is a widespread phenomenon, lending support to the bargaining channel. Tax audit data as well as a randomized survey experiment provide evidence against competing explanations such as poor record-keeping or audit experiences for the observed bunching behavior. Finally, we propose a theoretical framework to explain how and when bargaining over taxes may occur.

*"Taxing FDI in a developing economy: the case of informality"*

This paper introduces a new model which captures the effect of foreign direct investment (FDI) on a developing economy with an informal sector. The informal sector evolves endogenously as economic agents choose between working and setting up a firm and whether to do so formally or informally. FDI induces a uniform increase in labor costs but heterogeneous productivity increases for domestic formal firms. Accordingly, some of these firms may opt for informality with increased FDI. This reduction in the domestic tax base may offset any revenue gains from additional FDI. It is shown that the revenue-neutral tax rate on FDI is decreasing in the government's efficiency in screening tax avoidance, as more efficient governments are able to attenuate the increase in informality. Empirical evidence from panel data supports both key theoretical results.

*"Carbon Taxation in Emerging Economies"*, with Johannes Gallé (MCC Berlin), Rodrigo Oliveira (UNU-WIDER), Nadine Riedel (U Münster) and Edson Severnini (U Carnegie Mellon)

Work in Progress.

## GRANTS & SCHOLARSHIPS

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10,000 GBP from International Growth Center, <b>P.I. and sole applicant</b>	2023/2024
10,000 USD from UNU-WIDER, <b>Co P.I.</b>	2023/2024
Full scholarship for PhD coursework from German Research Foundation (DFG)	2019-2021

## PRESENTATIONS

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### 2024

University of Mannheim, German Development Economics Conference (Hannover), ZEW Public Finance Conference (Mannheim), Walter Eucken Institut Freiburg (scheduled), Annual Congress of the IIPF (Prague, scheduled), University of Passau (scheduled)

### 2023

University of Zambia, University of Mannheim, ifo Institute Munich, International Conference on Empirical Economics (Penn State University at Altoona), Annual Congress of the EEA (Barcelona), FHM+ Workshop (Frankfurt), South-Asia Institute/Heidelberg University

### 2022

CEPR/STEG Theme 1 workshop, Institute for Fiscal Studies, Annual Congress of the IIPF (Linz), Annual Conference of the ETSG (Groningen), RGS Doctoral Conference (Bochum), University of Mannheim, EVS-online PhD Seminar, Mannheim-Frankfurt PhD Conference (Frankfurt)

### 2016-2021

12th Annual Conference on Economic Growth and Development (New Delhi), University of Mannheim

## REFEREEING SERVICE

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International Tax and Public Finance

## TEACHING

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University of Mannheim - Public Finance (B.Sc.), TA and subst. instructor for Eckhard Janeba	Spring 2023, 2024
DHBW Karlsruhe - Philosophy of Science (B.A.), Instructor	2023-
University of Mannheim - Econometrics (B.Sc.), TA for Carsten Trenkler	Spring 2021, 2022
University of Bonn - Statistics (B.Sc.), TA for Lorens Imhof	Winter 2018
University of Heidelberg - Mathematics for Econ (B.Sc.), TA for Switgard Feuerstein	Winter 2014, 2015

## RESEARCH ASSISTANCE

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University of Bonn - RA for Moritz Schularick	2019
University of Heidelberg - RA for Axel Dreher	2015, 2016

## NON-ACADEMIC WORK EXPERIENCE

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Federal Ministry for Economic Cooperation and Development, Bonn, Germany - Internship 2017

Indo-German Chamber of Commerce, Pune, India - Internship Oct 2016-Feb 2017

## OTHER

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Software: STATA, R, Matlab

Citizenship: German, US

**Last update: June 2024**