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Curriculum Vitae

Dr. Benno Torgler

CURRENT ADDRESS:

Office:

University of California

School of Law

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Home:

114 Player Court, Apt # 2

Walnut Creek, CA 94598

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MARITAL STATUS:

Married (since 2002)

CHILDREN:

Two children

LANGUAGES:

English, German, French, Spanish, Italian.

EDUCATION:

2003 Ph.D. (Dr.rer.pol), Economics, summa cum laude, University of Basel, Switzerland.

Dissertation Title: *Tax Morale: Theory and Empirical Analysis of Tax Compliance* (Advisors: René L. Frey and Bruno S. Frey).

2001 Summer School on “Social and Psychological Foundations of Economic Life” in Steyr (Austria) organized by Ernst Fehr.

2001 Studienzentrum Gerzensee: Advanced Summer Course in Experimental Economics organized by Alvin Roth.

Summer School on Advanced Methods in the Social Sciences (Survey and Research Design and Analysis of Panel Data/Event History).

1999 Master of Economics (Lic.oec.publ.), University of Zurich, Switzerland.

POSITIONS:

Visiting Scholar, UC Berkeley, 2006-

Lecturer Yale University (Spring Semester 2006).

2004-2006, Research Affiliate at The Whitney and Betty MacMillan Center for International and Area Studies at Yale, Leitner Program in International & Comparative Political Economy. Also informally associated with the Yale Law School’s Olin Center for Law, Economics and Public Policy.

Since 2004 Research Fellow at the Center for Research in Economics, Management and the Arts (CREMA) in Switzerland (<http://www.crema-research.ch/fellows.htm>).

Visiting Scholar at the Andrew Young School of Policy Studies at Georgia State University from September 2003 to August 2004.

Program Visitor in July/August 2003 at the Centre for Tax System Integrity, Australian National University, Canberra, Australia.

2000-2003 KYKLOS book review editor.

2000-2002 member of the Regent House at the University of Basel.

TEACHING EXPERIENCES:

2006 Spring Semester, Yale University, International Relations (INRL 532), Tax Evasion, Shadow Economies, and Corruption: The Dark Side of Economics.

2004 Georgia State University, Andrew Young School of Policy Studies, USA, Summer Internship Program, Tax Morale and the Willingness to Go to War (Applied Microeconomics).

2000-2003 University of Basel, Public Finance and Political Economy.

2000-2001 AKAD Business School, Zurich, Switzerland, Principles of Economics, Macroeconomics, Microeconomics, and Business Economics.

EDITORIAL BOARD:

International Journal of Sport Management and Marketing

The International Scope Review

REFEREE:***JOURNALS***

Agriculture Economics, Constitutional Political Economy, Comparative Economic Studies, Economic Journal, Economic Inquiry, Economics of Governance, European Economic Review, European Journal of Political Economy, Feminist Economics, FinanzArchiv, International Scope Review, Intervention, Journal of Applied Economics, Journal of Comparative Economics, Journal of Economic Behavior and Organization, Journal of Economic Psychology, Journal of Political Economy, Journal of Public Economics, Journal of Socio-Economics, Journal of Sports Economics, Journal of Theoretical Politics, KYKLOS, National Tax Journal, Law and Social Inquiry, Perspektiven der Wirtschaftspolitik, Post-Communist Economies, Public Choice, Public Finance Review, Swiss Journal of Economics and Statistics.

BOOKS

MIT Press (one paper in a collective volume)

Cambridge University Press (book proposal)

PROMOTION AND TENURE PROCESS

Independent expert to evaluate an Assistant Professor to be granted promotion to Associate Professor with tenure in a US University (once).

RESEARCH FIELDS/RESEARCH AND TEACHING INTERESTS:

Public Finance, Political Economy and Public Policy, Law and Economics, Applied Micro and Macroeconomics, Non-Market Economics, Behavioral and Experimental Economics, Corruption, Development Economics, Sportometrics, Environmental Economics, Entertainment Economics.

HONORS/AWARDS/GRANTS:

Ph.D. Dissertation Award of the University of Basel (Amerbachpreis 2004), highest

dissertation award provided by the University of Basel.

Research Grant from the Swiss National Science Foundation, Bern, Switzerland, 2005-2007.

Research Grant from the Max Geldner-Stiftung, Basel, Switzerland, 2004.

Research Grant from the Janggen-Pöhn-Stiftung, St. Gallen, Switzerland, 2004.

Research Grant from the Freiwillige Akademische Gesellschaft, Basel, Switzerland, 2004.

Research Grant from the University of Basel (Fond zur Förderung des akademischen Nachwuchses), 2004.

Research Grant from the Swiss National Science Foundation, Bern, Switzerland, 2003.

Research Grant from the WWZ (Wirtschaftswissenschaftliches Zentrum), University of Basel, Switzerland, 2001.

PUBLICATIONS:

BOOKS

1. Torgler, Benno (2006). *Tax Compliance and Tax Morale: A Theoretical and Empirical Analysis*, Edward Elgar (in preparation)
2. Friedrich Schneider, Benno Torgler and Christoph A. Schaltegger (2006). *Schattenwirtschaft, Steuerhinterziehung und Steuermoral in der Schweiz (Shadow Economy, Tax Evasion and Tax Morale in Switzerland)*, Verlag Ruegger (in preparation)

JOURNALS AND BOOK CHAPTERS

FORTHCOMING:

3. Christoph A. Schaltegger and Benno Torgler. Government Accountability and Fiscal Discipline: A Panel Analysis with Swiss Data, forthcoming in: *Journal of Public Economics*.
4. Frey, Bruno S. and Benno Torgler. Tax Morale and Conditional Cooperation, forthcoming in: *Journal of Comparative Economics*.
5. Torgler, Benno and Friedrich Schneider (2006). What Shapes Attitudes Toward Paying Taxes? Evidence from Multicultural European Countries, forthcoming in: *Social Science Quarterly*.
6. Torgler, Benno and Sascha Schmidt (2006). What Shapes Players' Performance in Soccer? Empirical Findings from a Panel Analysis, forthcoming in: *Applied Economics*.
7. Alm, James, Jorge Martinez-Vazquez and Benno Torgler. Russian Attitudes Toward Paying Taxes – Before, During, and After the Transition, forthcoming in: *International Journal of Social Economics*.
8. Alm, James, Jorge Martinez-Vazquez and Benno Torgler (2006). The Evolution of Tax Morale in Russia in the 90s, forthcoming in: *National Tax Association Papers and Proceedings*.
9. Schaltegger, Christoph A. and Benno Torgler (2006). Trust in the Government and Public Debt, forthcoming in: *National Tax Association Papers and Proceedings*.
10. Torgler, Benno (2006). Determinants of Superstition, forthcoming in: *Journal of Socio-Economics*.
11. Torgler, Benno and Christoph A. Schaltegger. Tax Morale: A Survey with a Special Focus on Switzerland, forthcoming in: *Swiss Journal of Economics and Statistics*.
12. Torgler, Benno (2006). 'La Grande Boucle': Determinants of Success at the Tour de France, forthcoming in: *Journal of Sports Economics*.
13. Torgler, Benno (2006). The Determinants of Women's International Soccer Performances, forthcoming in: *International Journal of Sport Management and Marketing*.

14. Torgler, Benno (2006). Tax Morale in Central and Eastern European Countries, forthcoming in: Nicolas Hayoz and Simon Hug (eds.). *Tax Evasion, Trust and State Capacities*. Bern: Peter Lang.
15. Feld, Lars P., Bruno S. Frey and Benno Torgler (2006). Rewarding Honest Taxpayers, forthcoming in: Henk Elffers, Wim Huisman and Peter Verboon (eds.), *Managing and Maintaining Compliance*.
16. Torgler, Benno (2006). Attitudes Towards Paying Taxes in the USA: An Empirical Analysis, forthcoming in a book by Robert McGee.
17. Torgler, Benno and Christoph A. Schaltegger (2006). How Audit Courts Affect Political Discussion, forthcoming in: Jürgen G. Backhaus (ed.), *Essays in Fiscal Sociology II*. Frankfurt: Peter Lange.

2006

18. Torgler, Benno (2006). The Importance of Faith: Tax Morale and Religiosity, *Journal of Economic Behavior and Organization*. 61: 81-109.
19. Torgler, Benno and Neven T. Valev (2006). Corruption and Age, *Journal of Bioeconomics*. 8: 133-145.
20. Schaltegger, Christoph A. and Benno Torgler (2006). Growth Effects of Public Expenditure on the State and Local Level: Evidence from a Sample of Rich Governments, *Applied Economics*. 38: 1181-1192.
21. Torgler, Benno (2006). 'Historical Excellence' in Football World Cup Tournaments: Empirical Evidence with Data from 1930 to 2002, *Journal of Law and Economics of Sport (Rivista di diritto ed Economia della Sport)*. 2: 101-116.
22. Bird, Richard, Jorge Martinez-Vazquez and Benno Torgler (2006). Societal Institutions and Tax Effort in Developing Countries, in: James Alm, Jorge Martinez-Vazquez and Mark Rider (eds.), *The Challenges of Tax Reform in the Global Economy*. New York: Springer, pp. 283-338.
23. Alm, James and Benno Torgler (2006). Culture Differences and Tax Morale in the United States and Europe, *Journal of Economic Psychology*. 27: 224-246.
24. Torgler, Benno (2006). Compliance in India: An Empirical Analysis, *The ICAFI Journal of Public Finance*. 4: 7-18.

2005

25. Torgler, Benno (2005). Tax Morale in Latin America, *Public Choice*. 122: 133-157.
26. Bird, Richard, Jorge Martinez-Vazquez and Benno Torgler (2005). Tax Performance in Developing Countries: The Role of Demand Factors. *National Tax Association Papers and Proceedings* (Minneapolis 2004): 284-289.
27. Torgler, Benno and Christoph A. Schaltegger (2005). Tax Amnesties in Switzerland and Around the World, *Tax Notes International*, June 27, pp. 1193-1203.
28. Alm, James and Benno Torgler (2005). Estimating the Determinants of Tax Morale. *National Tax Association Papers and Proceedings* (Minneapolis 2004): 269-274.
29. Torgler, Benno (2005). A Knight Without a Sword? The Effects of Audit Courts on Tax Morale, *Journal of Institutional and Theoretical Economics*. 161: 735-760.
30. Torgler, Benno and Jan Werner (2005). Fiscal Autonomy and Tax Morale: Evidence from Germany, *Public Finance and Management*. 5: 460-485.
31. Torgler, Benno and Friedrich Schneider (2005). Attitudes Towards Paying Taxes in Austria: An Empirical Analysis, *Empirica*. 32: 231-250.
32. Torgler, Benno and Christoph A. Schaltegger (2005). Tax Amnesties and Political Participation, *Public Finance Review*. 33: 403-431
33. Torgler, Benno (2005). Tax Morale and Direct Democracy, *European Journal of Political Economy*. 21: 525-531.

2004

34. Torgler, Benno (2004). The Economics of the FIFA Football Worldcup, *KYKLOS*. 2: 287-300.
35. Torgler, Benno (2004). Moral Suasion: An Alternative Tax Policy Strategy? Evidence from a Controlled Field Experiment in Switzerland, *Economics of Governance*. 5: 235-253.
36. Torgler, Benno and Kristina Murphy (2004). Tax Morale in Australia: What Factors Shape It and Has It Changed Over Time?, *Journal of Australian Taxation*. 7: 298-335.
37. Torgler, Benno (2004). Tax Morale in Asian Countries, *Journal of Asian Economics*. 15: 237-266.
38. Torgler, Benno (2004). Cross Culture Comparison of Tax Morale and Tax Compliance: Evidence from Costa Rica and Switzerland, *International Journal of Comparative Sociology*. 45: 17-43.

39. Torgler, Benno (2004). Tax Morale and Tax Compliance: A Cross Culture Comparison, *National Tax Association Papers and Proceedings* (Chicago, 2003): 63-74.

2003

40. Torgler, Benno (2003). Why Do People Go to War?, *Defence and Peace Economics*. 14: 261-280.
41. Torgler, Benno (2003). Does Culture Matter? Tax Morale in an East-West-German Comparison, *FinanzArchiv*. 59: 504-528.
42. Torgler, Benno (2003). To Evade Taxes or Not: That is the Question, *Journal of Socio-Economics*. 32: 283-302.
43. Torgler, Benno (2003). Tax Morale in Transition Countries, *Post-Communist Economies*. 15: 357-381.
44. Torgler, Benno (2003). Tax Morale, Rule Governed Behaviour and Trust, *Constitutional Political Economy*. 14: 119-140.
45. Torgler, Benno (2003). Beyond Punishment: A Tax Compliance Experiment with Taxpayers in Costa Rica, *Revista de Análisis Económico*. 18: 27-56.
46. Torgler, Benno, Christoph A. Schaltegger and Markus Schaffner (2003). Is Forgiveness Divine? A Cross-Culture Comparison of Tax Amnesties, *Swiss Journal of Economics and Statistics*. 139: 375-396.
47. Torgler, Benno (2003). Direct Democracy Matters: Tax Morale and Political Participation, *National Tax Association Papers and Proceedings* (Orlando, 2002): 50-59.
48. Torgler, Benno (2003). Ancestors of the Contemporary Homo Economicus, *Homo Oeconomicus*. 19: 519-541.

2002

49. Torgler, Benno (2002). Speaking to Theorists and Searching for Facts: Tax Morale and Tax Compliance in Experiments, *Journal of Economic Surveys*. 16: 657-684.
50. Frey, René L. and Benno Torgler (2002). Entwicklung und Stand der Steuermoralforschung, *WiSt*. 3: 130-135.

2001

51. Torgler, Benno (2001). Is Tax Evasion Never Justifiable?, *Journal of Public Finance and Public Choice*. XIX: 143-168.
52. Torgler, Benno (2001). What Do We Know about Tax Morale and Tax Compliance?, *RISEC: International Review of Economics and Business*. XLVIII: 395-419.

REVISE AND RESUBMIT

53. Fischer, Justina A. V. and Benno Torgler: The Role of Relative Income Position in Social Capital, *Economics Bulletin*.
54. Torgler, Benno and Maria A. Garcia-Valiñas. The Determinants of Individuals' Attitudes Towards Preventing Environmental Damage, *Ecological Economics*.
55. García-Valiñas, María A., Roberto Fernández Llera and Benno Torgler, Preferences Towards Redistribution and Equality: How Important Is Social Capital?, *Research on Economic Inequality*.
56. Torgler, Benno, Trust in International Organizations: An Empirical Investigation Focusing on the United Nations, *Review of International Organizations*.
57. Torgler, Benno and Maria A. Garcia-Valiñas, Participation in Environmental Organizations: An Empirical Analysis, *Environment and Behavior*.

BOOK REVIEWS

58. Schneider, Friedrich and Dominik H. Enste (2002). The Shadow Economy: An International Survey. Cambridge, Cambridge University Press, *Journal of Economic Literature*. 42 (September 2004), p. 848.
59. Breton, Albert, Gianluigi Galeotti, Pierre Salmon, Ronald Wintrobe (eds.) (2002). Political Extremism and Rationality. Cambridge: Cambridge University Press, in: *KYKLOS*, 56, 2003, pp. 112-115.

60. Dobson Stephen and John Goddard (2001). *The Economics of Football*. Cambridge: Cambridge University Press, *KYKLOS*, 56, 2003, pp. 120-122.
61. Sieberg, Katri K. (ed.) (2001). *Criminal Dilemmas. Understanding and Preventing Crime*. Berlin/Heidelberg/New York: Springer, *KYKLOS*, 55, 2002: 141-143.
62. Tanzi, Vito (2000). *Policies, Institutions and the Dark Side of Economics*. Cheltenham, UK/Northampton, USA: Edward Elgar, *Public Choice*, 108, 2001, pp. 387-390.
63. Furubotn, Eirik G. and Rudolf Richter (2000). *Institutions and Economic Theory*. Ann Arbor: The University of Michigan Press. Kaspar, Wolfgang and Manfred E. Streit (1999). *Institutional Economics*. Cheltenham, UK: Edward Elgar, *KYKLOS*, 54, 2001, pp. 633-635.
64. Ménard, Claude (ed.) (2000). *Institutions, Contracts and Organization*. Cheltenham, UK: Edward Elgar, *KYKLOS*, 54, 2001, pp. 633-635.
65. Kern, William S. (ed.) (2000). *The Economics of Sports*. Michigan: W.E. Upjohn Institute for Employment Research, *KYKLOS*, 54, 2001, pp. 147-149.
66. Bates, Robert H., Avner Greif, Margaret Levi, Jean-Laurent Rosenthal, and Barry R. Weingast (1998). *Analytic Narratives*. Princeton, New Jersey: Princeton University Press, *KYKLOS*, 53, 2000, pp. 593-595.
67. Fischer, Lorenz, Thomas Kutsch und Ekkehard Stephan (Hrsg.) (1999). *Finanzpsychologie*. München/Wien: Oldenbourg, *KYKLOS*, 53, 2000, pp. 600-602.
68. Ripperger, Tanja (1998). *Ökonomik des Vertrauens. Analyse eines Organisationsprinzips*. Tübingen: Mohr Siebeck, *KYKLOS*, 53, 2000, pp. 418-420.
69. Jean, François und Jean-Christophe Rufin (Hrsg.) (1999). *Ökonomie der Bürgerkriege*. Hamburg: Hamburger Edition, in: *KYKLOS*, 54, 2001, pp. 145-147.

SUBMITTED PAPERS

70. Cummings, Roland G., Jorge Martinez-Vazquez, Michael McKee and Benno Torgler. *Effects of Culture on Tax Compliance: A Cross Check of Experimental and Survey Evidence*.
71. Torgler, Benno, Sascha Schmidt and Bruno Frey. *The Power of Position Concerns: A Panel Analysis*.

72. Fischer, Justina A. V. and Benno Torgler. Does Envy Destroy Social Fundamentals? The Impact of the Relative Income Position on Social Capital.
73. Torgler, Benno and Christoph A. Schaltegger (2005). The Determinants of Political Discussion: How Important Are Audit Courts and Local Autonomy.
74. Martinez-Vazquez, Jorge and Benno Torgler. The Evolution of Tax Morale in Modern Spain.
75. Torgler, Benno and Maria A. Garcia-Valiñas. Participation in Environmental Organizations: An Empirical Analysis..
76. García-Valiñas, María A, Roberto Fernández Llera, Benno Torgler More Income Equality or Not? An Empirical Analysis of Individuals' Preferences.
77. Torgler, Benno and Maria A. Garcia-Valiñas. Participation in Environmental Organizations: Political Interest and State Capacity.
78. Torgler, Benno and Neven T. Valev. Women and Illegal Activities: Gender Differences and Women's Willingness to Comply over Time.

NEWSPAPER ARTICLES

79. Frey, Bruno S., Sascha L. Schmidt and Benno Torgler (2006). Die Sieger von morgen, Frankfurter Allgemeine Zeitung, June, 8, 2006, Nr. 131, p. 14.
80. Torgler, Benno y Alonso Arroyo (2003). La honestidad ajena incentiva el pago de los impuestos, *El Financiero*, 21-27 de julio del 2003, p. 44.
81. Torgler, Benno and Christoph A. Schaltegger (2003). Eine Brücke zur Steuerehrlichkeit? Steueramnestien - eine heikle Sache, *NZZ*, 9. August 2003, p. 27.
82. Torgler, Benno (2002). Gelegenheit macht keine Diebe: Die Steuermoral der Selbständigen in der Schweiz, in: *Zürcher Wirtschaft*, 9. September, p. 46.
83. Torgler, Benno (2002). Was Fussball alles mit Geld zu tun hat. Eine ökonomische Analyse der Sportart, *NZZ*, 15./16.10.2002, Nr. 136.
84. Torgler, Benno (2001). Gnade vor Recht? Vor- und Nachteile einer Steueramnestie, *NZZ*, June, 29.
85. Torgler, Benno (2001). Ökonomie des Sports, *NZZ* September, 14, Nr. 213.
86. Torgler, Benno (2001). Die Odyssee des Publizierens. Ein Einblick in den Wissenschaftsbetrieb, *NZZ*, October, 12, Nr. 237.

CONFERENCES/SEMINARS:***INVITED SPEAKER***

1. University of Zurich, IEW, Switzerland, October 2006 (forthcoming).
2. Queensland University of Technology, Australia, August 2006.
3. Monash University, Australia, August 2006.
4. University of Berne, Department of Economics, Switzerland, June 2006.
5. Conference on “Managing and maintaining compliance”, Leiden, The Netherlands, April 9-11, 2006).
6. 5th Erfurt Conference on Fiscal Sociology, October, Erfurt, Germany, 2005.
7. The Andrew Young School's Six Annual Conference on Public Finance Issues in an International Perspective: Experimental Public Economics, Atlanta, USA, May, 2005 (discussant).
8. Georg Walter Leitner Program in International and Comparative Political Economy. Political Economy Seminar Series, Yale University, USA, December, 2004.
9. Public Finance Seminar, IEB, Institut d’Economia de Barcelona, Spain, November, 2004.
10. The Andrew Young School's Fourth Annual Conference on Public Finance Issues in an International Perspective: The Challenges of Tax Reform in a Global Economy, Atlanta, May, 2004.
11. Conference on State Capacity, Trust and Tax Evasion in St. Gallen, Switzerland October 2003.
12. Third International Research Conference Responsive Regulation: International Perspectives on Taxation” in Canberra, Australia, July 2003.

GENERAL CONFERENCES (ACCEPTED PAPERS)

13. National Tax Association Conference, Boston (USA), November, 2006.
14. 3rd World Congress of Environmental and Resource Economists, Kyoto (Japan), July 2006.
15. IAREP Conference, Paris (France), July 2006.

16. II Atlantic Workshop of Energy and Environmental Economics, Toxa (Spain), June 2006.
17. Annual Meeting of the European Public Choice Society (EPCS), Turku (Finland), April 2006.
18. Public Choice Society and Economic Science Association Meetings, New Orleans, Louisiana, March, 2006.
19. National Tax Association Conference, Miami (USA), November, 2005.
20. Annual Conference Verein für Socialpolitik, Perspektiven für das Gesundheitswesen, September, Bonn (Germany), 2005.
21. First Meeting of the Society for the Study of Economic Inequality (ECINEQ)” to be held in Palma de Mallorca (Spain), July, 2005.
22. Annual Meeting of the European Public Choice Society (EPCS), Durnham, March/April 2005.
23. Public Choice Society and Economic Science Association Meetings, New Orleans, Louisiana, March, 2005.
24. National Tax Association Conference, Minneapolis (USA), November, 2004.
25. Annual Conference Verein für Socialpolitik, Marktwirtschaft und Risiko Programm, September/October, Dresden (Germany), 2004.
26. Public Choice Society and Economic Science Association Meetings, Baltimore (USA), March, 2004.
27. National Tax Association Conference, Chicago (USA), November, 2003.
28. Public Choice Society and Economic Science Association Meetings, Nashville (USA), March, 2003.
29. Annual Meeting of the Swiss Society of Economics and Statistics 2003, Berne (Switzerland), March 2003.
30. National Tax Association Conference, Orlando (USA), November, 2002.
31. Annual Meeting of the European Public Choice Society, Belgirate (Italy), March, 2002.
32. Public Choice Society and Economic Science Association Meetings, San Diego (USA), March, 2002.

MEDIA INTERVIEWS:

2005

Financial Times Germany, topic: World Cup 2006 in Germany, December.

The Russian Journal (together with Christoph A. Schaltegger), topic: tax amnesty in Russia,
September.

2002

Swissinfo - Swiss Radio International, topic: tax amnesties, April