

# Gabriella Massenz

Research Institute of Industrial Economics (IFN)  
Grevgatan 34, Box 55665  
102 15 Stockholm, Sweden

Email: [gabriella.massenz@ifn.se](mailto:gabriella.massenz@ifn.se)  
Website: [www.gabriellamassenz.com](http://www.gabriellamassenz.com)  
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## CURRENT

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### Research Institute of Industrial Economics (IFN)

2026 – Present    Research fellow  
2023 – 2025      Post-doctoral researcher

### Research affiliate

2023 - Present    Uppsala Center for Fiscal Studies (UCFS), Uppsala University, Sweden  
2023 - Present    Fiscal Institute Tilburg (FIT), Tilburg University, The Netherlands

## EDUCATION

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2018 - 2023      **PhD in Economics**  
Tilburg University, The Netherlands  
**Research visits:**  
– University of Mannheim and ZEW, Germany – invited by Sebastian Siegloch  
– Erasmus University Rotterdam, The Netherlands – invited by Bas Jacobs

2014 - 2016      **M.Sc. in Economics and Business, *Cum Laude***  
Erasmus University Rotterdam, The Netherlands

2010 - 2013      **B.Sc. in Business Economics**  
University of Turin, Italy

## PAST EMPLOYMENT

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2018 - 2022      **Tilburg University**  
– PhD Candidate  
– Lecturer: Tax Economics, Research Master course  
– Thesis Supervisor: Master in International Business Taxation (2 students)

2022              **Erasmus University Rotterdam**  
– Lecturer: Seminar Tax Policy, Master course

2017 - 2018      **European Central Bank**  
– Trainee in DG Economics, Euro Area External Sector and Euro Adoption

2016 - 2017      **CPB Netherlands Bureau for Economic Policy Analysis**  
– Researcher in Public Finance

## GRANTS

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2025 - 2027      Åke Wibergs Stiftelse, principal investigator (PI): 150,000 SEK  
2024 - 2027      Kamprad Family Foundation, co-applicant (PI: D. Waldenström): 4,700,000 SEK

## PEER-REVIEWED PUBLICATIONS

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Organizational-form choice and tax incentives: Multi-country evidence.

– Joint with A. Lejour. *FinanzArchiv: Public Finance Analysis*, 77(3), pp.247-286. 2022.

Cheaper and more haircuts after VAT cut? Evidence from The Netherlands.

– Joint with E. Jongen and A. Lejour. *De Economist*, 166(2), pp.135-154. 2018.

## WORKING PAPERS

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Tax-motivated firm splitting. 2025.

Tax incentives, minimum capital requirements, and the incorporation decision. 2025.

Local corporate taxation and business activity. Joint with J. Lundberg. 2025.

Heterogeneity and persistence in tax responsiveness: Evidence from owner-managed companies. 2024.

## INVITED TALKS

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2026 Umeå University (*scheduled*)

2024 Jönköping University

2023 Swedish Tax Agency, Helsinki Graduate School of Economics, Leiden University

2022 European Commission Joint Research Center 4th Fiscal Policy Workshop\*

## CONFERENCES AND SEMINARS

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2026 IFN Brow Bag

2025 IFN Brow Bag (x2), IFN Green Bottle, 27th Italian Society of Public Economics Conference.

2024 80th Annual Congress of the IIPF, 26th Italian Society of Public Economics Conference, Swedish Conference in Economics, IFN Green Bottle.

2023 Uppsala Center for Fiscal Studies workshop, 10th Annual Mannheim Taxation Conference, LAGV Public Economics Conference, IFN Stockholm Conference on Taxation and Inequality, ZEW Public Finance, IFN Research Seminar.

2022 Erasmus University Rotterdam 2nd Dutch Workshop on Corporate Taxation, European Economic Association Congress, Royal Economic Society Annual Conference (online), Stockholm University IIES Brown Bag Series, Erasmus School of Economics Brown Bag Seminar.

2021\* Université Libre de Bruxelles seminar, 114th National Tax Association's Annual Conference on Taxation, PhD – Economics Virtual Seminar, Center Seminar, ENTER Jamboree Conference, ZEW 15 Minutes of Research, 23rd Italian Society of Public Economics Web Conference, NIPFP-IIPF Conference on “Papers in Public Finance”, ZEW Public Finance, CESifo Area Conference on Public Economics, University of Mannheim Public Finance Seminar.

2020\* Nederlandse Economendag, Fiscal Institute Tilburg Lunch Seminar, Tilburg University GSS Seminar, 7th Annual Mannheim Taxation Conference, Oxford University Centre for Business Taxation Doctoral Conference, 76th Annual Congress of the IIPF, KVS New Paper Series.

2019 Nederlandse Economendag, Erasmus University Rotterdam Dutch Workshop on Corporate Taxation, Fiscal Institute Tilburg Lunch Seminar.

\* *Presentations held online*

## REFEREEING

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*Bulletin of Economic Research, Economic Modelling, International Tax and Public Finance, IFAU*

## SKILLS

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Computer      Advanced: Stata, L<sup>A</sup>T<sub>E</sub>X. Basic: R, Matlab, EViews, Haver Analytics, FAME

Language      Italian (native); English (fluent); Swedish, Spanish (intermediate); Dutch, French (basic)