

# Henning Giese

Postdoctoral Researcher  
Department of Taxation, Accounting and Finance  
Paderborn University  
[henninggiese@upb.de](mailto:henninggiese@upb.de)  
[henninggiese.com](http://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; Koch, Reinald; Sureth–Sloane, Caren (2026). Where to Locate Tax Employees? The Role of Tax Complexity and Tax Risk Implications. *Revise & Resubmit, The Accounting Review*. [🔗](#)

Amberger, Harald; Giese, Henning; Koch, Reinald; Ortner, Lukas (2026). Tax Department Organization, Tax Planning, and Tax Risk. *Revise & Resubmit, Contemporary Accounting Research*. [🔗](#)

Giese, Henning; Koch, Reinald; Gamm, Markus (2025). Tax Avoidance and Vertical Interlocks within Multinational Corporations. *Revise & Resubmit, Contemporary Accounting Research*. [🔗](#)

Giese, Henning; Heinemann-Heile, Vanessa (2025). Firms' Perception of a Fair Tax Burden - The Impact of Trust and Public Goods. *Reject & Resubmit, European Accounting Review*. [🔗](#)

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

Amberger, Harald; Giese, Henning; Schulz, Kim A. (2025). Tax Department Workforce Heterogeneity and Tax Planning. *Under review*. [🔗](#)

De Simone, Lisa; Giese, Henning; Koch, Reinald; Rehrl, Christoph (2025). Real Effects of Earnings Stripping Rules. *Under review*. [🔗](#)

Giese, Henning; Holtmann, Svea (2025). Towards Green Driving? Income Tax Incentives for Company Cars. *Under review*. [🔗](#)

Giese, Henning; Lynch, Dan; Schulz, Kim A.; Sureth–Sloane, Caren (2025). The Effects of Tax Reform on Labor Demand within Tax Departments. *Under review*. [🔗](#)

Giese, Henning; Schipp, Adrian (2025). The Downside of Democracy? The Case of Tax Complexity. *Under review*. [🔗](#)

Giese, Henning (2025). Tax Evasion Penalties and Aggressive Tax Avoidance.

## Work in Progress

Giese, Henning; Holtmann, Svea; Wiredu, Laura (2026). Energy Tax System Design across OECD-countries.

Giese, Henning; Li, Yijun; Pierk, Jochen (2026). Economic Consequences of Pillar II.

Schulz, Kim A.; Schindler, Dirk; Mardan, Mohammed; Koch, Reinald; Giese, Henning (2026). The Rate, the Loss, and the Bias: Measuring Profit Shifting with Simulated Marginal Tax Rates.


## 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 78(08): 34–40*. [🔗](#)

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:* <sup>P</sup> presenter; <sup>D</sup> discussant; <sup>C</sup> co-author presenter; <sup>P&D</sup> presenter & discussant.

- 2026** NHH Accounting Brown Bag<sup>C</sup>; EAA Annual Congress (Bucharest)<sup>C</sup>; EIASM Conference on Current Research in Taxation (Amsterdam)<sup>C</sup>; VHB Annual Meeting<sup>C</sup>; WU Vienna Tax Camp (planned)<sup>P</sup>
- 2025** ATA Midyear Meeting (Dallas)<sup>C</sup>; Brown Bag Seminar Tax & Public Finance, Leibniz University Hannover (Hannover)<sup>P</sup>; Doctoral Tax Seminar (Mannheim)<sup>C</sup>; EAA Annual Congress (Rome)<sup>D,C</sup>; EIASM Conference on Current Research in Taxation (Vienna)<sup>C</sup>; Ghent Conference on International Taxation (Ghent)<sup>C</sup>; IESE Tax Conference (Barcelona)<sup>P</sup>; Indiana University Seminar (Bloomington)<sup>C</sup>; KU Research Institute for Taxation Conference (Ingolstadt)<sup>P,C</sup>; MannheimTaxation Conference (Mannheim)<sup>C</sup>; NHH-BU Tax Reading Group (online)<sup>C</sup>; Open TRR Conference, LMU (Munich)<sup>D</sup>; PARSEC Brown Bag, Paderborn University (Paderborn)<sup>C</sup>; TAF Brown Bag Seminar, Paderborn University (Paderborn)<sup>C</sup>; TRR 266 Brown Bag, Frankfurt School of Finance (Frankfurt)<sup>C</sup>; TRR Annual Conference (Berlin)<sup>D</sup>; UNC Tax Symposium (Chapel Hill)<sup>P</sup>; University of Illinois Symposium on Tax Research (Chicago)<sup>P</sup>; University of Kentucky Seminar (Lexington)<sup>C</sup>
- 2024** ARCTIC Camp (Fügen)<sup>C</sup>; arqus Annual Meeting (Graz)<sup>P&D,C</sup>; ATA Midyear Meeting (Long Beach)<sup>D</sup>; EAA Annual Congress (Bucharest)<sup>C</sup>; EIASM Current Research in Taxation (Porto)<sup>P&D</sup>; ESE Accounting Research Retreat (Rotterdam)<sup>P</sup>; IIPF Annual Congress (Prague)<sup>P&D</sup>; MannheimTaxation Conference (Mannheim)<sup>P</sup>; Paderborn Faculty Research Workshop (Bad Arolsen)<sup>P,C</sup>; Tax Research Seminar (Paderborn)<sup>P</sup>; Tax Transparency Conference Research Workshop on the Latest in Tax Research<sup>P</sup>; Texas Tech Accounting Research Seminar (Lubbock)<sup>C</sup>; Virtual Doctoral Tax Seminar<sup>C</sup>
- 2023** arqus Annual Meeting (Würzburg, accepted)<sup>C</sup>; Brown Bag Seminar (Mannheim)<sup>C</sup>; Brown Bag Seminar (Paderborn)<sup>P</sup>; CAAA Annual Conference (Québec City)<sup>P&D</sup>; Dutch Workshop on Corporate Taxation (Rotterdam)<sup>P</sup>; EAA Annual Congress (Helsinki)<sup>P&D</sup>; Herbsttagung der Kommission Betriebswirtschaftliche Steuerlehre im VHB e.V. (Ingolstadt)<sup>P</sup>; MannheimTaxation (Mannheim)<sup>P&D</sup>; TRR 266 Annual Conference (Mannheim)<sup>D</sup>; TRR 266 Brown Bag Seminar (Vallendar)<sup>P</sup>; WHU Brownbag in Tax & Financial Accounting (Vallendar)<sup>P,C</sup>
- 2022** Arbeitskreis Steuern der Schmalenbach-Gesellschaft e.V. (Frankfurt)<sup>C</sup>; arqus Annual Meeting (Magdeburg)<sup>P,C</sup>; Biennial Taxation Research Symposium (Toronto)<sup>P</sup>; Brown Bag Seminar (Paderborn)<sup>C</sup>; Data Society @ 50 Years UPB (Paderborn) — Poster<sup>P</sup>; EAA Annual Congress (Bergen)<sup>P,C</sup>; MannheimTaxation (Mannheim)<sup>C</sup>; NTA Annual Conference (Miami, accepted)<sup>P</sup>; Paderborn Faculty Workshop (Melle)<sup>C</sup>; TRR 266 Annual Conference (Munich)<sup>P</sup>; VHB Annual Meeting (virtual)<sup>P,C</sup>; Vienna Doctoral Consortium (Vienna)<sup>P</sup>
- 2021** AAA Annual Meeting (virtual)<sup>P</sup>; arqus Annual Meeting (virtual)<sup>D,C</sup>; Berlin–Vallendar Tax Conference (virtual)<sup>C</sup>; EAA 1st Virtual Congress (virtual)<sup>P</sup>; IIPF Annual Congress

(virtual)<sup>P</sup>; TRR 266/TAF Research Seminar (Paderborn)<sup>C</sup>; Vienna Doctoral Consortium, WU (Vienna)<sup>P</sup>

**2020** EAA Doctoral Colloquium (Bucharest, accepted)<sup>P</sup>; VHB Annual Meeting (Frankfurt)<sup>C</sup>

**2018** EAA Annual Congress (Milan)<sup>P</sup>; EIASM Current Research in Taxation (Münster)<sup>P&D</sup>; Oxford CBT Annual Doctoral Conference (Oxford)<sup>P</sup>; Vienna Doctoral Consortium in Taxation (Vienna)<sup>P</sup>

## Research Visits & Hosted Scholars

---

### Research Visits

**Erasmus University Rotterdam** *Sep–Dec 2024*  
Host: Jochen Pierk

**WHU – Otto Beisheim School of Management** *Sep–Oct 2023*  
Host: Martin Jacob

### Hostings

**Bradford Hepfer** *2027*  
Invited research visit (Planned)

**Lisa De Simone** *2026*  
Invited research visit (Planned)

**Allison Koester** *2026*  
Invited research visit (Planned)

**Mary Cowx** *2026*  
Invited research visit

**Yijun Li** *2024*  
Invited research visit

**Nathan Goldman** *2023*  
Invited research visit

**Darci Fischer** *2023*  
Invited research visit

### Grants & Funding

---

**DFG Collaborative Research Center TRR 266 “Accounting for Transparency”** *2023–2027*  
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. *Amount: ca. €18,000,000*

**Smart Research Grant - TRR 266** *2026*  
Funding project on energy taxation. *Amount: €30,000*

**TRR 266 Staff Rotation Program, Erasmus University Rotterdam** *2024*  
Funding for research visit within TRR 266. *Amount: ca. €2,500*

**TRR 266 Staff Rotation Program, WHU** *2023*  
Funding for research visit within TRR 266. *Amount: ca. €3,000*

**University of Paderborn – Commission for Research and Early-Career Scholars** *2022–2025*  
Conference travel funding. *Amount: ca. €2,200*

**University of Paderborn – 50 Years UPB** *2022*  
Travel funding for visit of Svea Holtmann. *Amount: ca. €1,000*

**Bavarian Graduate Program of Economics** *2018–2021*  
Continuing education funding. *Amount: ca. €2,000*

**Catholic University of Eichstätt–Ingolstadt (Profor+ Program)** *2017–2021*

Conference and training travel funding. *Amount: ca. €5,350*

**DAAD – German Academic Exchange Service**

*10/2012–03/2013*

Scholarship. *Amount: ca. €2,250*

**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 and Business Research; Accounting in Europe; European Accounting Review; FinanzArchiv/European Journal of Public Finance; Finance Research Letters; International Tax and Public Finance; Journal of Accounting and Public Policy; Journal of Accounting Research; Journal of the American Taxation Association; Journal of Business Economics; Junior Management Science; Public Finance Review; Schmalenbach Journal of Business Research.

**Conference reviewer:** 2026 ATA Midyear Meeting; 2025 ATA Midyear Meeting; 2025 VHB Annual Conference; 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**

Paderborn University

*Seminar, M.Sc.*

### **Cross-Border Corporate Taxation**

Paderborn University

*Lecture, M.Sc.*

### **Organizational Form Choice and Tax Planning**

Paderborn University

*Lecture with integrated exercise, M.Sc.*

### **International Corporate Taxation**

KU Eichstätt–Ingolstadt

*Exercise, M.Sc.*

### **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.