

# **Curriculum Vitae**

## **PERSONAL INFORMATION**

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Name:	Reinald Koch
Work Address:	Catholic University Eichstätt-Ingolstadt Faculty of Business and Economics Auf der Schanz 49 85049 Ingolstadt
E-Mail:	reinald.koch@ku.de
Born:	20. Oktober 1978, in Gifhorn (Germany)
Citizenship:	German

## **RESEARCH INTERESTS**

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Tax avoidance of multinational corporations, Link between corporate structure, tax department structure and tax avoidance, Tax avoidance in loss situations, Measurement of effective tax burdens

## **EMPLOYMENT**

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Since 04/2014	Professor for Business Taxation, Catholic University Eichstätt-Ingolstadt
10/1998 – 03/2014	Research assistant and post-doc at the Georg-August University Göttingen (Chair of Business Taxation: Prof. Dr. Andreas Oestreicher)

## **EDUCATION**

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04/2004 – 03/2010	PhD Student in Business Administration Georg-August University Göttingen Supervisor: Prof. Dr. Andreas Oestreicher
10/1998 – 10/2004	Dipl.-Kfm. In Business Administration Georg-August University Göttingen, Warwick Business School

## **GRANTS AND AWARDS**

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2018, 2021	Teaching Award of the Department of Business and Economics at Catholic University Eichstätt-Ingolstadt
2011	Florenz Sartorius-Prize for best dissertation at the Faculty of Business and Economics, Georg-August University Göttingen

## **PUBLICATIONS**

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### Peer-reviewed Publications

- Koch, R., Holtmann, S., Giese, H. (2022). Losses Never Sleep – The Effect of Tax Loss Offset on Stock Market Development during Economic Crises , Journal of Business and Economics 93 (1-2), 59-109
- Gamm, M., Holtmann, S., Koch, R. (2020). Die Besteuerung von Immobilien-Publikumsfonds nach dem InvStRefG - Eine steuerliche Vorteilhaftigkeitsanalyse. Steuer und Wirtschaft 97(4), 368-380.
- Graßl, B., Koch, R. (2020). Die unilateralen Maßnahmen zur Digitalsteuer – Rechtliche Einordnung und wirtschaftliche Belastung, Steuer und Wirtschaft 97(4), 293-316.
- Oestreicher, A., Koch, R., Vorndamme, D. (2012). Reforming inter-period loss-offset provisions. Die Betriebswirtschaft, 72(6), 487-503.
- Oestreicher, A., Koch, R. (2012). Taxation and corporate group structure – Evidence from a sample of European multinationals. Schmalenbach Business Review, 64(4), 254-280.
- Oestreicher, A., Spengel, C., Koch, R. (2011). How to reform taxation of corporate groups in Europe. World Tax Journal 3 (1), 5-38.
- Oestreicher, A., Koch, R. (2011). The revenue consequences of using a Common Consolidated Corporate Tax Base to determine taxable income in the EU member states. FinanzArchiv: Public Finance Analysis, 67(1), 64-102.
- Oestreicher, A., Koch, R. (2010). The determinants of opting for the German group taxation regime with regard to taxes on corporate profits. Review of Managerial Science, 4(2), 119-147.

#### Working Papers:

- Gamm, M., Heckemeyer, J., Koch, R. (2017). Profit shifting and the marginal tax rate: What determines the shift-to-loss effect.: <https://ssrn.com/abstract=3172293>.
- Koch, R. (2014). Tax rate differences, tax status and the capital structure choice within multinational corporate groups. SSRN-Arbeitspapier: <https://ssrn.com/abstract=3172273>.

#### Work in Progress:

- Giese, H., Koch, R., Sureth-Sloane, C., Tax complexity and tax department structure: The hidden cost of complex tax systems
- Koch, R., Schön, L., Taxes and the Investment of Mutual Funds - Evidence from the German Investment Tax Reform
- Koch, R., Scheider, T.B., Components of Effective Tax Rates and Firm Value - Evidence from Europeanlisted Firms

#### Non Peer-reviewed Publications

- Langenmayr, D., Koch, R. (2021). Unternehmenssteuerrecht: Rechtsformneutralität sinnvoll?. Wirtschaftsdienst, 101, 241.
- Koch, R., Langenmayr, D. (2020). Der steuerliche Umgang mit Verlusten: Reformoptionen für die Corona-Krise. Wirtschaftsdienst, 100 (5), 367-373.
- Graßl, B., Koch, R. (2020). Unilaterale Initiativen zur Einführung von Digitalsteuern. IStR, 28(22), 873-888.

Oestreicher, A., Vorndamme, D., Hohls, S., Koch, R. (2012). Aufkommenswirkungen einer Abschaffung des Ergebnisabführungsvertrags bei der ertragsteuerlichen Organschaft. Inst. Finanzen und Steuern Nr. 482, Berlin.

Koch, R. (2010). Die Aufkommens-und Belastungswirkungen alternativer Vorschläge zur Reform der Konzernbesteuerung in Europa. Lang, Frankfurt am Main.

## THIRD-PARTY FUNDED RESEARCH PROJECTS

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Tax Avoidance of multinational firms at subsidiary level (Funded by: Thyssen Stiftung, 04/22-03/24), together with Dominika Langenmayr

Analysis of the effects of tax measures on company behavior using microsimulation models - framework conditions for investment incentives (Funded by: German Federal Ministry for Economic Affairs and Climate Actions, 08/2021-04/2022), together with Dominika Langenmayr and Andreas Oestreicher

Analysis of the effects of tax measures on company behavior using microsimulation models – Tax loss offset (Funded by: German Federal Ministry for Economic Affairs and Climate Actions, 04/2021-06/2021), together with Dominika Langenmayr

## AD-HOC REVIEWER FOR

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Accounting and Business Research, Economics Bulletin, European Accounting Review, Jahrestagung des Verbands der Hochschullehrer, Journal of Business Economics, Zeitschrift für betriebswirtschaftliche Forschung, Schmalenbach Business Review, Finanzarchiv, Zeitschrift für Betriebswirtschaft

## CONFERENCES UND INVITED PRESENTATIONS

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2022	Conferences:	European Accounting Association (Bergen), MATAX Conference (Mannheim)
	Invited Presentations:	WU Wien
2021	Invited Presentations	University of Paderborn
2020	Conferences:	VHB Jahrestagung
2019	Conferences:	IIPF (Glasgow)
2018	Conferences:	European Accounting Association (Mailand), MATAX Conference (Mannheim)
2015	Invited Presentations:	University of Würzburg
	Conferences:	American Tax Association (Washington), Frühjahrstagung der Kommission Betriebswirtschaftliche Steuerlehre im Verband der Hochschullehrer für Betriebswirtschaft (Passau)
2014	Conferences:	American Tax Association (San Antonio)
2013	Invited Presentations:	FU Berlin
	Conferences:	EAA Annual Congress (Paris), Frühjahrstagung der Kommission Betriebswirtschaftliche Steuerlehre im Verband der Hochschullehrer für Betriebswirtschaft (Berlin)
2012	Invited Presentations:	Georg-August-University Göttingen, University of Paderborn

	Conferences:	Workshop „Current Research in Taxation“ (Münster), Workshop „Fragen der Corporate Governance“ an der Friedrich-Schiller University (Jena)
2011	Invited Presentations:	University of Mannheim, ZEW Mannheim
	Conferences:	Workshop „Current Research in Taxation“ (Münster), Jahrestagung des Verband der Hochschullehrer Betriebswirtschaft (Kaiserslautern), GREIT Conference (Lissabon), EEA Annual Congress (Rom), Habilitantenworkshop im Rahmen der Frühjahrstagung der Kommission Betriebswirtschaftliche Steuerlehre im Verband der Hochschullehrer für Betriebswirtschaft (Graz)
2010	Conferences:	Workshop „Empirische Steuerforschung“ (Mannheim), IIPF (Uppsala), EEA Annual Congress (Istanbul), Annual Meeting of the European Public Choice Society (Izmir)
2009	Conferences:	International Conference on Institutional Taxation Analysis (London), Workshop “Empirische Steuerforschung” (Mannheim), EEA Annual Congress (Tampere)
2007	Invited Presentations:	Georg-August-University Göttingen