

# DANIEL OVERBECK

Citizenship: US, German

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## RESEARCH FIELDS

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Development Economics, Public 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    |

## JOB MARKET PAPER

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**”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. Analyzing the universe of administrative tax filings from Zambia, we document sharp bunching in (i) dominated regions above tax schedule discontinuities, inconsistent with standard models of tax compliance and (ii) at round number tax payments, implying that certain payments are being targeted. Additional evidence from our own survey suggests that discussing tax payments with tax officials before filing taxes is widespread, in line with tax payments being the outcomes of bargaining. Such bargaining over taxes is consistent with fact (ii), as bargaining outcomes are often round and salient numbers, and with fact (i), because tax schedule discontinuities restrict the set of feasible bargaining outcomes. Finally, we generalize the conventional Allingham Sandmo (1972) model to allow for bargaining as a mode of tax compliance. We show that bargaining leads to Pareto-improvements for both taxpayers and the state as long as state capacity is sufficiently low.

## PUBLICATIONS

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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)  
*Journal of Public Economics*, accepted

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.

## WORK IN PROGRESS

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

This paper presents the first comprehensive analysis of how firms respond to carbon taxation in emerging economies. Our evidence builds on exhaustive administrative data from South Africa, the 13th largest emitter worldwide. The results are twofold. First, we establish stylized facts on the types of firms that are affected, how much revenue is generated from which sector, and which share of national emissions the tax is able to capture. Second, we study the dynamic impacts of the carbon tax on firm-level outcomes such as profits, sales, capital, and labor inputs. We show

that the design of the South African carbon tax leads to substantial heterogeneity across sectors in terms of how strongly firms are affected. Contrary to the concern that carbon tax may hinder economic growth we measure no negative effects on firm performance on average.

### **”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. Empirical evidence from panel data supports both key theoretical results.

### **”The Taxation of SMEs in Rwanda”**

Work in Progress.

## **GRANTS & SCHOLARSHIPS**

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| £10,000 from International Growth Center, <b>P.I. and sole applicant</b><br>(for survey + experiment in Zambia)                  | 2023/2024 |
| £2,000 from International Growth Center, <b>P.I. and sole applicant</b><br>(for collaboration with the Rwanda Revenue Authority) | 2024/2025 |
| \$10,000 from UNU-WIDER, <b>Co P.I.</b><br>(for project: ”Carbon Taxation in Emerging Economies”)                                | 2023/2024 |
| Full scholarship for PhD coursework from German Research Foundation (DFG)  | 2019-2021 |

## **CONFERENCES & INVITED SEMINARS**

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### **2024**

Northeastern Universities Development Consortium (Boston, scheduled), National Tax Association Conference (Detroit, scheduled), German Development Economics Conference (Hannover), ZEW Public Finance Conference (Mannheim), Annual Congress of the IIPF (Prague), Mannheim Taxation Conference (Mannheim), University of Mannheim, Walter Eucken Institut Freiburg (invited), University of Mainz (invited), University of Tübingen (invited, scheduled), University of Passau (invited, scheduled), Paris School of Economics (invited, scheduled for 2025)

### **2023**

University of Zambia (invited), 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 (invited)

### **2022**

CEPR/STEG Theme 1 workshop, Institute for Fiscal Studies (invited), 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

## **ACADEMIC SERVICE**

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**Refereeing:** International Tax and Public Finance

**Workshop Organization:** 7<sup>th</sup> FHM Workshop in Development Economics (Mannheim, October 2024)

## TEACHING

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|   |                   |
|---|-------------------|
| University of Mannheim - Public Finance (B.Sc.), TA and subst. instructor | Spring 2023, 2024 |
| DHBW Karlsruhe - Philosophy of Science (B.A.), Instructor                 | 2023-             |
| University of Mannheim - Econometrics (B.Sc.), TA                         | Spring 2021, 2022 |
| University of Bonn - Statistics (B.Sc.), TA                               | Winter 2018       |
| University of Heidelberg - Mathematics for Economists (B.Sc.), TA         | 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, Github

Languages: German (native), English (fluent), French (conversational, B1)

## REFERENCES

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Prof. Eckhard Janeba  
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Prof. Nadine Riedel  
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