

Curriculum vitae 2016: Vidar Christiansen

Born

12 June 1948 at Drammen, Norway

Academic degrees

Cand. oecon.

Dr. oecon.

Present position

Professor of Economics, University of Oslo

Previous positions

Professor Norwegian School of Management (BI) 1991-94

Senior lecturer University of Oslo 1981-1991

Senior lecturer Norwegian School of Economics and Business Administration 1980-81

Lecturer Norwegian School of Economics and Business Administration 1979-80

Research Fellow University of Oslo 1975-79

Research assistant University of Oslo 1974

Research (student) assistant University of Oslo 1972-73

Editorial activities and refereeing

Associate Editor Review of Economics 2012-

Guest Editor of the special conference issue of International Tax and Public Finance 2006-07

Associate Editor Journal of Public Economics (2003-2010)

Associate Editor International Tax and Public Finance (1999-2004)

Associate Editor European Economic Review 1987-89

Member of Economic Policy Panel 1996-98

Refereeing for American Economic Review, Economic Policy, European Economic Review, Economic Inquiry, FinanzArchiv, Journal of Economics, Journal of Economic Surveys, Journal of Public Economics, Journal of Public Economic Theory, Oxford Economic Papers, International Tax and Public Finance, German Economic Review, Scandinavian Journal of Economics, Journal of Economic Literature, Journal of Population Economics, Review of Economic Studies, Sosialøkonomen, Statsøkonomisk Tidsskrift, Swedish Economic Policy Review, Norsk økonomisk tidsskrift.

Reader for Cambridge University Press and MIT Press. Reviewer of applications to Riksbankens jubileumsfond, Sweden

Honours

- Member of The Norwegian Academy of Science and Letters

- Member of The Royal Norwegian Society of Sciences and Letters.

- Journal of Public Economics Certificate of Excellence in Reviewing 2012

- The David Davidson prize for article in the Scandinavian Journal of Economics, 1989

- Best Paper Award at the 53rd Congress of the International Institute of Public Finance, Kyoto 1997 (jointly with Sören Blomquist)

- Invited plenary lecture on Green Taxation at the Congress of the European Accounting Association, Bergen 1996.

- Invited plenary lecture on Public Provision of Private Goods at the Congress of the International Institute of Public Finance, Helsinki 2002.

Other academic and professional activities

- Seminar presentations/guest lectures at the universities of Bergen, Stockholm, Uppsala, Umeå, Iceland, Helsinki, Leicester, Warwick, Essex, Munich and Dortmund, Copenhagen Business School, University of Copenhagen/EPRU, London School of Economics, Norwegian School of Economics and Business Administration, Université Catholique de Louvain, The European University at St. Petersburg, University of Rostock/Max-Planck-Institute and University of Leuven.
- Opponent at doctoral defences at The Norwegian School of Economics and Business Administration, Stockholm University, University of Helsinki, University of Tampere, University of Copenhagen.
- PhD supervision at the University of Oslo, NHH and the University of Iceland
- CESifo Research Fellow
- The Council of European Economic Association 1987-91
- The Board of the research foundation SAF Oslo 1987-90
- The Board of Representatives of Citibank Norway 1985-87 (government appointed member)
- Nordic Economic Research Council 1992-96 (chairman 1993-96)
- The programme committee of the Congress of the European Economic Association 1989.
- The Board of the Norwegian Tax Research Programme (1997-2010)
- Nordic Tax Research Council (2000-2009)
- Chairman of the Scientific Committee of the 2006 Congress of the International Institute of Public Finance
- The Scientific Committee of the Congress of the International Institute of Public Finance 1999 and 2013.
- Member of the Board of Management, International Institute of Public Finance, 2008 – 2013
- Board of the Frisch Centre (deputy member) 2008 – 2015

Visiting fellow abroad

University of Warwick, Copenhagen Business School, University of Leicester, University of Copenhagen, University of Munich, University of Dortmund, University of Rostock

Teaching abroad

University of Munich

University service (at the University of Oslo)

Head of Oslo Fiscal Studies 2012-

Head of Department, Department of Economics, and member of the Board of the Faculty of Social Sciences 1999-2002

Member of the Board of the University Library 2000-2002.

Member of a university committee proposing a scheme for allocating grants based on scientific publication, 2002-03

Member of the steering committee of interdisciplinary environmental research at the University of Oslo 1995-98.

Member of the nomination committee for the election of Dean of the Faculty of Social Sciences 2007.

Government service

Norway: Advisory group to the Ministry of Finance on cost-benefit analysis, 1975-76, Government committee on energy legislation 1980-85, Advisory group to the government committee on taxation of capital and firms 1988-89, Expert committee on differentiating VAT rates, 1992-93 (chairman), Green Tax Commission 1994-96
Sweden: Adviser to the Swedish Ministry of Finance on service VAT, 2010

Selected publications.

1. Implicit social preferences in the Norwegian system of indirect taxation, (co-author: E.S. Jansen), *Journal of Public Economics* 10, 1978.
2. Optimization and quantitative assessment of child allowances, *Scandinavian Journal of Economics* 81, 1979.
3. Two comments on tax evasion, *Journal of Public Economics* 13, 1980.
4. Evaluation of public projects under optimal taxation, *Review of Economic Studies* 48, 1981.
5. Some important properties of the social marginal utility of income, *Scandinavian Journal of Economics* 85, 1983.
6. Which commodity taxes should supplement the income tax? *Journal of Public Economics* 28, 1984.
7. The choice of excise taxes when savings and labour decisions are distorted, *Journal of Public Economics* 28, 1985.
8. Choice of occupation, tax incidence and piecemeal tax revision, *Scandinavian Journal of Economics* 90, 1988.
9. A normative analysis of capital income taxes in the presence of aggregate risk, *Geneva Papers on Risk and Insurance Theory*, 18, 55-76, 1993.
10. The scope for taxation and public expenditure in an open economy, (co-authors: K.P.Hagen and A. Sandmo), *Scandinavian Journal of Economics*, 96, 289-309, 1994.
11. Cross-border shopping and the optimum commodity tax in a competitive and a monopoly market, *Scandinavian Journal of Economics*, 96, 329-341, 1994.
12. The optimal taxation of risky return to foreign investment, *Economica*, 62, 373-87, 1995.
13. Normative aspects of differential, state-contingent capital income taxation, *Oxford Economic Papers*, 47, 286-301, 1995.
14. Public provision of private goods as a redistributive device in an optimum income tax model, (co-author: Sören Blomquist) *Scandinavian Journal of Economics* 97, 547 –567, special issue on "the Future of the Welfare State, 1995.
15. Optimum taxation of interest and imputed rent from consumer durable goods, *Finnish Economic Papers* 3, 156-160, 1990.
16. Discussion of "Public finance solutions to the European unemployment problem". *Economic Policy* 1997.
17. Price subsidies versus public provision. *International Tax and Public Finance*. 1998; 5 : 283-306 (with Sören Blomquist).
18. Topping up or opting out? The optimal design of public provision schemes. *International Economic Review*. 1998; 39 (2): 399-411(with Sören Blomquist).
19. The political economy of publicly provided private goods. *Journal of Public Economics*. 1999; vol. 73 (with Sören Blomquist).
20. The Governmental Commission on Green Taxes in Norway. I : Brännlund, R.; Gren, I.M. (ed.): 4 Green Taxes, Edward Elgar 1999 : 13-22 (with Inger M. Gren).
21. The Marginal Cost of Public Funds under Information Constrained Taxation. *FinanzArchiv* 1999; 56 (2) : 188-201
22. In Memoriam: Trygve Haavelmo 1911-1999. *The Scandinavian Journal of Economics* 2000; 102 (2) : 180-191 (with Asbjørn Rødseth).
23. National Policy Interests in the Duty-Free Market. *CESifo Economic Studies* 2004; 50 (2):351-375 (with Stephen Smith).
24. Norwegian Income Tax Reforms, *CESifo Dice Report* 2004; 2 (3): 9-14.
25. The Role of Prices for Excludable Public Goods. *International Tax and Public Finance*, 2005; 12: 61-79 (with Sören Blomquist).
26. Two approaches to determine public good provision under distortionary taxation. *National Tax Journal*, 60 (1), 25-43, 2007.
27. Optimal Commodity Taxation with Duty-Free Shopping. *International Tax and Public Finance* 15, 274-296, 2008 (with Stephen Smith).
28. On taxing capital income with income shifting. *International Tax and Public Finance* 15, 527-545, 2008 (with Matti Tuomala).
29. Taxation and Heterogeneous Preferences, *FinanzArchiv* 64, 218 – 244 (with Sören Blomquist).
30. Comments on Sijbren Cnossen: Do Drinkers Pay Their Way in the European Union? *FinanzArchiv* 64 (4), 2008, 531 – 534.
31. The choice between uniform and differentiated commodity taxes. *Yearbook for Nordic Tax Research 2009*, 141 – 151.
32. Public Provision and Nondistortionary Marginal Tax Rates, *American Economic Journal: Economic Policy* 2, 1 – 27, 2010 (with Sören Blomquist and Luca Micheletto)
33. Externality-correcting taxes and regulation, *The Scandinavian Journal of Economics* 114 (2), 358-383, 2012 (with Stephen Smith)
34. Emissions taxes and abatement regulation under uncertainty, *Environmental and Resource Economics* 60(1), 17-35, 2014 (with Stephen Smith),
35. Optimal Participation Taxes. *Economica* 82, 595-612, 2015.
36. Public Provision of Private Goods, Self-Selection and Income Tax Avoidance. *The Scandinavian Journal of Economics* 2016 (with Sören Blomquist and Luca Micheletto).

Selected publications in Norwegian

1. Kjør som rasjoneringsmetode, (medforfatter G. Bramness), Universitetsforlaget Oslo, 1976.
2. Miljøpolitikken i velferdsmessig og fordelingsmessig perspektiv. I: Tormod Hermansen og Ingjald Ø. Sørheim : Velferdsstatens framtid og den demokratiske sosialisme. Tiden Oslo 1976.
3. T. Haavelmo: Samfunn, styring og velferd, *Sosialøkonomen* nr. 8 1976. (Book review)
4. Konsumentoverskudd med god samvittighet, *Sosialøkonomen* nr. 6, 1978.
5. Bengt Mattsson: Lönsamhet från samhällets synpunkt, *Sosialøkonomen* nr. 4 1980. (Book review)
6. Utgiftsskatt, (medforfatter A. Sandmo), *Statsøkonomisk Tidsskrift* 1981.
7. A.S. Andersen et al.: Inntektsfordeling og levekår, *Sosialøkonomen* nr. 2 1982. (Book review)
8. Et nytt prinsipp for bedriftsbeskatning , (medforfatter A Sandmo), *Statsøkonomisk Tidsskrift* 1983.
9. Skattekomisjonens innstilling, (med E. Biørn), *Sosialøkonomen* september 1984. (Book review)
10. Moderne normativ skatteanalyse – en oversikt. Del 1, *Sosialøkonomen* 1986, del 2, *Sosialøkonomen* 1987.
11. Alternativkostnad ved offentlig ressursbruk i en elementær markedsmodell, *Statsøkonomisk tidsskrift* 100, 1986.
12. I hvilken utstrekning kan økonomisk teori rettferdiggjøre progressiv beskatning ? *Sosialøkonomen* nr. 8, 1987.
13. *Rentebeskatning og samfunnsøkonomisk effektivitet*, Norsk økonomisk Tidsskrift 101, 1987. 14.J.E. Stiglitz: *Economics of the Public Sector*, *Sosialøkonomen* nr. 9 1987. (Book review)
15. Optimal differensiering av kapitalinntektsskatt (medforfatter: Torunn Kvinge), *Forskning om skatteøkonomi* - rapport nr. 3, NORAS 1989.
16. Skattekiller på rente for personer i Norge 1986-1989 (medforfatter: T. Kornstad), *Økonomiske analyser* nr. 4, SSB 1990.
17. Artikler om skatteøkonomi, Handelshøyskolen BI 1992.
18. Politikk for et bedre miljø og høy sysselsetting. *Sosialøkonomen*. 1996, nr. 9 (i samarbeid med Thorvald Moe).
19. "Knapphet" i: Rødseth, A.; Riis, C. (red.): *Markeder, ressurser og fordeling*, ad Notam Gyldendal, Oslo. 1998
20. Skatter og skattepolitikk gjennom 100 år. *Samfunnsøkonomen* nr. 5 2008 (med Agnar Sandmo).
21. Agnar Sandmos bidrag til offentlig økonomi. *Samfunnsøkonomen* nr. 1 2013.
22. Vislie, Jon; Christiansen, Vidar; Holtmark, Katinka Kristine; Strøm, Steinar. Effektivitet, fordeling og økonomisk politikk. 2 utg. Universitetsforlaget 2015 (ISBN 9788215023588)
23. Kostnader ved skattefinansiering. *Samfunnsøkonomen* nr. 1 2015, 46-56.
24. Skatteopplegget for 2016 - 2018: Noen kommentarer. *Samfunnsøkonomen* nr. 5 2015.

Contributions to government committee reports, etc. (in Norwegian).

1. Fordelings- og effektivitetsvirkninger av alternative utjamningstiltak, Finansdepartementet, Oslo 1975.
2. Betydningen av rentenivået for den personlige inntekts- og formuesfordelingen (med J. Serck-Hanssen.) Vedlegg 4 til NOU 1980: 4: Rentepolitikk.
3. Prinsipputredning om avveining mellom direkte og indirekte beskatning, (med A. Sandmo.) Vedlegg 1 til NOU 1984: 22: Personbeskatning.
4. Noen samfunnsøkonomiske virkninger Skattekomisjonens forslag, (med E. Biørn), Vedlegg 3 til NOU 1984: 22: Personbeskatning.
5. Arbeidstilbud, offentlige finanser og arbeidstidsreformer i NOU 1987: 9B.
6. Bør merverdiavgiften differensieres? Komitérapport. NOU 1993:8.
7. Undersökning om reducerad mervärdeskatt på visse tjänster med betoning på samhällsekonomiska intressen, Bilaga 2 til SOU 2011:24 Delbetänkande av utredningen om sänkt moms på visse tjänster.