



# Curriculum Vitae

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## RESEARCH FIELDS

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Public Finance & Environmental Economics

## PROFESSIONAL EXPERIENCE

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<b>Postdoctoral Researcher</b> Department of Finance - University of Luxembourg	since May 2023 Luxembourg, Luxembourg
<b>Scientific Officer</b> Scientific Unit - Luxembourgish Parliament	Oct 2022 - May 2023 Luxembourg, Luxembourg
<b>Postdoctoral Researcher</b> University of Trier & IAAEU (Institute for Labour Law and Industrial Relations in the EU)	Oct 2020 - Sep 2022 Trier, Germany
<b>Doctoral Researcher</b> Department of Economics - University of Luxembourg	Jan 2017 - Sep 2020 Luxembourg, Luxembourg

## EDUCATION

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<b>University of Luxembourg</b> Ph.D. Candidate in Economics Title: Essays on Tax Competition Supervisors: Prof. Patrice Pieretti and Benteng Zou Jury: Prof. Skerdilajda Zanaaj, Prof. Carmen Camacho, Prof. Bertrand Koebel <b>Best Thesis Award</b>	Jan 2017 - Sep 2020 Luxembourg, Luxembourg
<b>University of Freiburg</b> M.Sc. in Economics ( <b>Grade: 1.3, top 5%</b> ) Specializations: Accounting, Finance and Taxation & Public Sector Economics and International Taxation	Oct 2014 - Sep 2016 Freiburg, Germany

ISEG - Lisbon School of Economics and Management  
Erasmus Exchange Student

Sep 2015 - Feb 2016  
Lisbon, Portugal

University of Freiburg  
B.Sc. in Economics

Oct 2011 - Jul 2014  
Freiburg, Germany

## RESEARCH

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### PUBLICATIONS IN PEER-REVIEWED JOURNALS

Chen Y., Paulus N., Wan X. and Zou B. (2025): Timing CCS Deployment Across Borders: A Game - Theoretic Analysis. *Economic Modelling*, 151, 107191.

<https://doi.org/10.1016/j.econmod.2025.107191>

Goerke L. and Paulus N. (2024): Collective Bargaining about Corporate Social Responsibility. *Canadian Journal of Economics*, 57(4), 1285-1313.

<https://doi.org/10.1111/caje.12736>

Chen Y., Paulus N., Wan X. and Zou B. (2024): Optimal Timing of Carbon Capture and Storage Policies - A Social Planner's View. *Energy Economics*, 136, 107656.

<https://doi.org/10.1016/j.eneco.2024.107656>

Paulus N. (2022): The Anti-Tax-Avoidance Directive: An Initiative to Successfully Curb Profit Shifting? in *Journal of Public Economic Theory*, 24(3), 529-546.

<https://doi.org/10.1111/jpet.12565>

Paulus N., Pieretti P. and Zou B. (2021): Is a Dynamic Approach to Tax Games Relevant? in *Annals of Economics and Statistics*, 144, pp.113-138.

<https://doi.org/10.15609/annaeconstat2009.144.0113>

### WORKING PAPERS

Hale G., Halling M., Paulus N. and Pham H.: Climate Fairness and Growth: Allocating the Remaining Carbon Budget. CEPR DP21287 and NBER WP34978.

Paulus N., Ruan W. and Zou B.: On the Desirability of a Global Minimum Tax - A Dynamic Approach. DEM-DP 2026-07

Chen Y., Paulus N., Ruan W. and Zou B.: Strategic Consideration and Optimal Timing of Critical Mineral's Depletion, Recycling, and Substitution. DEM-DP 2025-04. (Under Review - Journal of International Economics)

Chen Y., Paulus N., Ruan W. and Zou B.: Impulse Control and Multi-Dimensional Differential Games: Optimal Timing of Recycling and Substitution under Strategic Interaction. DEM-DP 2026-02. (Under Review - Economic Theory)

Paulus N., Pieretti P. and Zou B.: Tax Competition - An Intertemporal Perspective. *DEM-DP 2018-10*.

### WORK IN PROGRESS

Chen Y., Paulus N., Wan X. and Zou B.: Is Carbon Capture and Storage Socially Desirable under a Net-Zero Emission Target? (*Draft available soon.*)

Paulus N., Ruan W. and Zou B.: Dynamic Tax Competition under Global Minimum Taxation with Forward-Looking Firms.

Paulus N.: The Impact of Corporate Social Responsibility on Tax Avoidance Practices.

Paulus N. and Pettinger M.: The Impact of Institutions on Job Polarization - A Panel Cointegration Analysis.

## OTHER PUBLICATIONS

Kaprielian J., Mennicken E., Spirinelli F., Paulus N. and Majerus B. (2025): "La compétitivité fiscale du Luxembourg. Perspectives historique, économique, juridique", Luxembourg, Cellule scientifique de la Chambre des Députés. <https://www.chd.lu/fr/note-scientifique-competitivite-fiscale-Luxembourg>  
Media Coverage: d'Lëtzebuerger Land, Paperjam, Luxembourg Times, Wort.lu.

Presentations: STATEC

El Herfi R., Kaprielian J. and Paulus N. (2024): "Peut-on restreindre l'accès à la propriété immobilière aux étrangers non-résidents au Luxembourg ? Étude de la faisabilité juridique et économique d'une loi sur le modèle de la loi suisse *Lex Koller*", Luxembourg, Cellule scientifique de la Chambre des Députés.

<https://www.chd.lu/fr/node/2234>

Media Coverage: Wort.lu and Virgule.lu.

## TEACHING EXPERIENCES

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**Certificate in Sustainable Finance**, University of Luxembourg SS 2026  
Together with Prof. Michael Halling

**Principles of Sustainable Finance** (Master), University of Luxembourg WS 2023  
Together with Prof. François Koulischer

**Integrierte Einführung** (Bachelor), University of Trier SS 2021, 2022  
Together with Prof. Laszlo Goerke

**Macroeconomics I** (Bachelor), University of Luxembourg SS 2021  
Teaching Assistant to Prof. Arnaud Bourgain

**Intermediate Microeconomics** (Master), University of Luxembourg WS 2019  
Teaching Assistant to Prof. Arnaud Dupuy

**Organizational Economics** (Bachelor), University of Luxembourg SS 2017, 2018, 2019, 2020  
Teaching Assistant to Prof. Patrice Pieretti

**Growth and Finance** (Master), University of Luxembourg WS 2016, 2017, 2018  
Teaching Assistant to Prof. Patrice Pieretti

**Microeconomics I** (Bachelor), University of Freiburg WS 2012, 2013, 2014  
Teaching Assistant to Prof. Wolfgang Eggert and Dr. Steffen Minter

**Microeconomics II** (Bachelor), University of Freiburg SS 2013, 2015  
Teaching Assistant to Prof. Wolfgang Eggert and Dr. Steffen Minter

## CONFERENCES AND WORKSHOPS

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DSEF Jamboree, University of Luxembourg (2017, 2018, 2019); DSEF Poster Session, University of Luxembourg (2018, 2019, 2020); 14<sup>th</sup> Viennese Conference on Optimal Control and Dynamic Games, TU Vienna (2018)<sup>C</sup>; Lisbon Meetings in Game Theory and Applications, ISEG (2018); PET Conference, University of Strasbourg (2019); Brown Bag Seminar, University of Trier (2021); International Conference on Economic Modeling and Data Science, University of Milano-Bicocca (2021); TriECON Workshop on Inequality and Polarization, University of Trier<sup>C</sup>; Annual Congress of the IIPF, University of Iceland (2021); 5<sup>th</sup> Marburg Workshop Angewandte Mikroökonomie, University of Marburg (2021)<sup>C</sup>; 36<sup>th</sup> Conference of the Italian Association of Labour Economists, University of Naples (2021)<sup>C</sup>; 8<sup>th</sup> Mannheim Taxation Conference, ZEW Mannheim (2021); Annual Congress of the Verein für Socialpolitik (2021); Annual Conference of the Royal

Economic Society and the Scottish Economic Society, University of Glasgow (2023)<sup>C</sup>; Lisbon Meetings in Game Theory and Applications, ISEG (2024); 6<sup>th</sup> International Conference on European Economics and Politics (CefES), KOF and ETH Zürich (2024); Brown Bag Seminar, University of Luxembourg (2025); Weekly Seminar Series in Dynamic Games and Applications, Group for Research in Decision Analysis Montréal (2026)<sup>S</sup>; ZEW Public Finance Conference, ZEW Mannheim (2026)<sup>S</sup>; International Conference on Economic Modeling and Data Science, STATEC Luxembourg (2026)<sup>S</sup>.  
(C if presented by co-authors, S for scheduled)

## AWARDS

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FDEF Best Early Career Researcher Award (grant of 5000 EUR), University of Luxembourg	2024
Best Thesis Award by the Doctoral School of Economics and Finance, University of Luxembourg	2021

## ORGANIZATION OF WORKSHOPS AND ADDITIONAL ACTIVITIES

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Participation in the Working Groups of “Luxembourg Stratégie”	Oct 2022- Apr 2023
Organizer of the TriECON Workshop on Inequality and Polarization IAAEU - Trier University	Jun 2021
Committee Member of LuxDoc a.s.b.l.	Mar 2019 - Mar 2021

## COMPETENCES

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<b>IT Skills</b>	R, Matlab, Mathematica, Python, L <sup>A</sup> T <sub>E</sub> X
<b>Languages</b>	Luxembourgish (native), German (fluent), French (fluent), English (fluent), Portuguese (basic), Latin (intermediate proficiency certificate)