

# MIROSLAV PALANSKÝ

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Born 1992 | Czech citizen

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## AFFILIATIONS

- 2023— **Assistant Professor of Economics, CORPTAX, Institute of Economic Studies, Charles University**, Prague, Czechia.  
*Previous roles:* *PhD Researcher (2014-2021), Research Fellow (2021-2023).*  
*Selected projects:* [DemoTrans](#), [COFFERS](#).  
*Selected research visits:* *Columbia University, University of California Berkeley, University of Maryland, University of Auckland.*  
*Teaching:* *Principles of Economics I (undergraduate), Public Finance (undergraduate), Public Economics (graduate).*
- 2023— **Head of Research, Tax Justice Network**, London, United Kingdom.  
*Previous role:* *Data Scientist (2019-2023).*  
*Selected projects:* [Financial Secrecy Index](#), [Corporate Tax Haven Index](#), [State of Tax Justice](#).
- 2021— **Research Fellow, EU Tax Observatory**, Paris, France.
- 2014—2019 **Analyst, EconLab**, Prague, Czechia.  
*Selected projects:* [PolitickeFinance.cz](#).

## PUBLICATIONS

### ARTICLES IN PEER-REVIEWED JOURNALS

- Janský, P., Palanský, M. & Wójcik, D. 2023. Shallow and uneven progress towards global financial transparency: Evidence from the Financial Secrecy Index. **Geoforum**, 141: 103728. | [link](#)
- Janský, P., Meinzer, M. & Palanský, M. 2022. Is Panama really your tax haven? Secrecy jurisdictions and the countries they harm. **Regulation & Governance**, 16: 673-704. | [link](#)
- Janský, P., Lázníčka, J. & Palanský, M. 2021. Tax treaties worldwide: Estimating elasticities and revenue foregone. **Review of International Economics**, 29(2), 359-401. | [link](#)
- Palanský, M. 2021. The value of political connections in the post-transition period: Evidence from Czechia. **Public Choice**, 188, 121–154. | [link](#)
- Janský, P. & Palanský, M. 2020. Fiscal decentralization and equalization transfers in Georgia: Evidence from municipality-level data. **Post-Communist Economies**, 32(1), 54-76. | [link](#)
- Janský, P. & Palanský, M. 2019. Estimating the scale of profit shifting and tax revenue losses related to foreign direct investment. **International Tax and Public Finance**, 26(5), 1048-1103. | [link](#)

### BOOK CHAPTERS

- Janský P., Knobel A., Meinzer M., Palanská T., & Palanský M. 2021. Country-by-country reporting and other financial transparency measures affecting the European Union. In B. Unger, L. Russel, J. Ferwerda (Eds.), *Combatting Fiscal Fraud and Empowering Regulators*. Oxford, UK: Oxford University Press. | [link](#)

8. Ates L., Cobham A., Harari M., Janský P., Meinzer M., Millan-Narotzky L., & Palanský M. 2021. The Corporate Tax Haven Index: A New Geography of Profit Shifting. In B. Unger, L. Russel, J. Ferwerda (Eds.), *Combatting Fiscal Fraud and Empowering Regulators*. Oxford, UK: Oxford University Press. | [link](#)

## SELECTED WORK IN PROGRESS (2024/05)

- Hide-seek-hide? The effects of financial secrecy on cross-border financial assets (with P. Janský and T. Palanská). Status (2024/05): Under revision. A previous version available as UNU-WIDER Working Paper 9/2022 [here](#).
- Statistical measurement of illicit financial flows in Sustainable Development Goals: Tax avoidance by multinational corporations (with A. Cobham, J. García-Bernardo, and P. Janský). Status (2024/05): Under revision. A previous version available as IES Working Paper 24/2021 [here](#).
- Indicators of offshore financial centers (with P. Janský and A. Schultz). Status (2024/05): Under revision. A previous version available as a COFFERS Working Paper [here](#).
- The indirect costs of corporate tax avoidance exacerbate cross-country inequality (with D. Haberly, J. García-Bernardo, P. Janský and V. Secchini). Status (2024/05): In progress. A previous version available as UNU-WIDER Working Paper 33/2022 [here](#).
- Profit shifting by multinational corporations: Evidence from transaction-level data in Nigeria (with B. Gabanathong, J. García-Bernardo, and P. Iyika). Status (2024/05): In progress. A previous version available as UNU-WIDER Working Paper 36/2022 [here](#).
- The effect of private Country-by-Country Reporting on tax avoidance: a regression discontinuity approach (with K. De Witte, P. Janský, T. Tuinsma, and V. Titl). Status (2024/05): In progress.
- European public procurement and tax havens (with P. Janský and J. Skuhrovec). Status (2024/05): In progress.
- Spillover effects of offshore leaks. Status (2024/05): In progress.
- Estimating the scale of illicit financial flows: the abnormal flows method (with D. Coll Sol, M. Cuenda García, and B. Gabanathong). Status (2024/05): In progress.
- Tax-motivated transfer mispricing in Uganda: Evidence from customs data and possible remedies (with R. Davies and K. McNabb). Status (2024/05): In progress.
- Global minimum tax and profit shifting (with T. Boukal, P. Janský, and N. Johannesen). Status (2024/05): In progress.
- The Regulation of Illicit Financial Flows (RIFF) dataset: A new world map of 30-years of financial secrecy and anti-money laundering reforms (with R. Barrington, T. Boukal, V. Gullo, D. Haberly, and T. Shipley). Status (2024/05): In progress.
- Taxing extreme wealth (with A. Schultz). Status (2024/05): In progress.

## NGO, POLICY & CONSULTANCY WORK

- Tax Justice Network. 2023. State of Tax Justice 2023. Tax Justice Network, London, UK. | [Website](#)
- Tax Justice Network. 2022. Financial Secrecy Index 2022. Tax Justice Network, London, UK. | [Website](#)
- Tax Justice Network. 2021. State of Tax Justice 2021. Tax Justice Network, London, UK. | [Website](#)
- Tax Justice Network. 2021. Corporate Tax Haven Index 2021. Tax Justice Network, London, UK. | [Website](#)
- Tax Justice Network. 2020. State of Tax Justice 2020. Tax Justice Network, London, UK. | [Website](#)
- Tax Justice Network. 2020. Financial Secrecy Index 2020. Tax Justice Network, London, UK. | [Website](#)
- Tax Justice Network. 2019. Corporate Tax Haven Index 2019. Tax Justice Network, London, UK. | [Website](#)
- Tax Justice Network. 2018. Financial Secrecy Index 2018. Tax Justice Network, London, UK. | [Website](#)
- Skuhrovec, J., & Palanský M. 2016. Collaborative Purchasing in the Czech Republic. EconLab, Prague. | [PDF](#)
- Skuhrovec, J., Titl, V., & Palanský M. 2015. Analysis of Czech Political Party Donations. EconLab, Prague. | [PDF](#)

IN CZECH

- Skuhrovec, J., Titl, V., & Palanský, M. 2015. Analýza darů politickým stranám v České republice. [CZ] In *Financování politického života*. MuniPress, Masaryk University in Brno. ISBN 978-80-210-7994-6.
- Skuhrovec, J., Titl, V., & Palanský, M. 2018. Velikosti prezidentských kampaní. [CZ] EconLab, Prague. | [PDF](#)
- Skuhrovec, J., Titl, V., & Palanský, M. 2017. Hodnocení financování politických stran. [CZ] EconLab, Prague. | [Results](#) | [Methodology](#)
- Skuhrovec, J., Titl, V., & Palanský, M. 2016. Zpráva o financování politických stran 2012-2015. [CZ] EconLab, Prague. | [PDF](#)
- Skuhrovec, J., Titl, V., & Palanský, M. 2015. Financování politických stran 2014. [CZ] EconLab, Prague. | [PDF](#)
- Skuhrovec, J., Titl, V., & Palanský, M. 2014. Analýza darů právnických osob politickým stranám. [CZ] EconLab, Prague. | [PDF](#)

## CONSULTANCIES

- 2023 Impact of tax avoidance and wealth tax on the policies and citizens of EU member states. Study commissioned by the Greens/EFA.
- 2022—2023 Study supporting the evaluation of administrative cooperation and combating fraud in the field of value added tax. Study commissioned by the European Commission.
- 2022 Measuring illicit financial flows. Methodology training commissioned by UNCTAD.
- 2021 Statistical frameworks and corporate profit shifting. Study commissioned by UNCTAD.
- 2020—2021 Public procurement and tax havens. Study commissioned by the Greens/EFA.

## EDUCATION

- 2016—2020 **Ph.D. in Economics**. Institute of Economic Studies, Charles University, Prague, Czechia. *Dissertation: 'Corruption, tax abuse, and financial secrecy'*. Supervisor: *Petr Janský*. Research visits: *University of Queensland, University of Auckland, University of California Berkeley, Pontificia Universidad Católica de Chile*.
- 2016—2017 **M.A. in Econometrics**. Aix-Marseille School of Economics, Aix-Marseille University, Marseille, France. *Summa cum laude*.
- 2014—2016 **M.A. in Economics**. Institute of Economic Studies, Charles University, Prague, Czechia. *Summa cum laude*. *Erasmus exchange: 2014—2015 Complutense University, Madrid, Spain*.
- 2011—2014 **B.A. in Economics**. Institute of Economic Studies, Charles University, Prague, Czechia. *Erasmus exchange: 2013—2014 University of Padua, Padua, Italy*.

## RESEARCH VISITS

- 2023 **University of Maryland**, October-November 2023, Washington, DC, USA, with Daniel Reck.
- 2022 **Columbia University**, September-November 2022, New York, USA, with Wojciech Kopczuk.
- 2019 **Pontificia Universidad Católica de Chile**, November-December 2019, Santiago, Chile, with Juan-Pablo Montero.
- 2019 **University of California at Berkeley**, February-May 2019, Berkeley, USA, with Gabriel Zucman.
- 2018—2019 **University of Auckland**, October 2018-February 2019, Auckland, New Zealand, with Basil Sharp.
- 2017 **University of Queensland**, November-December 2017, Brisbane, Australia, with Rodney Strachan.

## TEACHING

- 2020— Public Economics (graduate), Institute of Economic Studies, Charles University.
- 2016— Public Finance (undergraduate), Institute of Economic Studies, Charles University.
- 2016— Principles of Economics I (undergraduate), Institute of Economic Studies, Charles University.
- 2016—2023 Principles of Economics II (undergraduate), Institute of Economic Studies, Charles University.
- 2015 Introduction to Logic and Mathematics (undergraduate), Institute of Sociological Studies, Charles University.

## GRANTS, AWARDS & COMPETITIONS

- 2023 Tax-motivated transfer mispricing in Uganda: Evidence from customs data and possible remedies (with R. Ategyeka, R. Davies, K. McNabb, and S. Namunane, via Tax Justice Network). International Growth Center, London School of Economics, London.
- 2022 UNCE Fellowship, Institute of Economic Studies, Charles University, Prague.
- 2022—2026 The interchange between democratic institutions and the globalisation of the economy (DemoTrans; with De Witte, K., Janský, P., Titl, V., and others). Horizon Europe project.
- 2021—2025 Taxing multinational corporations in the globalised world (CORPTAX; with Janský, P., Garcia-Bernardo, J., and others). Project GA ČR Junior Star.
- 2020—2023 Transparency Reforms and the Allocation of Public Funds (with Janský, P., Titl, V., De Witte, K., Tuinsma, T.). CELSA research grant.
- 2020 Laureate of the [TaxCOOP 35 Leaders of the Future in Taxation](#).
- 2020 UNCE Fellowship, Institute of Economic Studies, Charles University, Prague
- 2018—2021 Tax-motivated transfer pricing in multinational corporations (with Palanská, T.). Project GA UK No. 1154418, *Grant Agency of Charles University, Prague, Czechia*.
- 2018—2020 Tax havens and financial secrecy (with Janský, P., Skuhrovec, J., Semerák, V., Král, M., Godar, S.). Project GA ČR No. 18-21011S, *Grant Agency of the Czech Republic, Prague, Czechia*.
- 2018 4th Place, EU Datathon, Brussels, Belgium. Competition project: [TenderHaven.eu](#).
- 2018 Karel Engliš Award for the best paper focusing on Czech economic policy. Czech Economic Society, Prague, Czechia. Competition paper: The Value of Political Connections in the Post-Transition Period: Evidence from the Czech Republic.
- 2018 Josef Hlávka Award for the best students and alumni of Prague's public universities.
- 2018 UNCE Fellowship, Institute of Economic Studies, Charles University, Prague.
- 2017—2020 Corporate tax avoidance in developing countries (with Palanská, T.). Project GA UK No. 848517, *Grant Agency of Charles University, Prague, Czechia*.
- 2017—2020 Combatting Fiscal Fraud and Empowering Regulators (COFFERS; with Janský, P.). EU-Horizon 2020 Project No. 727145, *European Commission, Brussels, Belgium*.
- 2016 Josef Vavroušek Award, 3rd place, Prague, Czechia. Competition paper: The Value of Political Connections: Evidence from the Czech Republic.
- 2015—2016 Taxation and Revenue Mobilization in Developing Countries: Fiscal Decentralization and Shadow Economy (with Janský, P.). UNU-WIDER grant, *United Nations University — World Institute for Development Economics Research, Helsinki, Finland*.
- 2015—2016 Political Donations and Economic Performance of the Donors: Evidence from the Czech Republic (with Palanská, T.). Project GA UK No. 328215, *Grant Agency of Charles University, Prague, Czechia*.
- 2014 Honorable Mention by the President of the Czech Economic Society for the Best Author Under 25 years, Czech Economic Society, Prague, Czechia. Competition paper: Public Procurement and Political Connections: Evidence from the Czech Republic.

## SELECTED PRESENTATIONS

- 2024 ASSA Meetings, San Antonio, TX, USA; 5th International Research Conference on Empirical Approaches to Anti-Money Laundering and Financial Crime, Nassau, Bahamas;
- 2023 Journées LAGV, Marseille, France; 79th Annual Congress of the International Institute of Public Finance, Logan, UT, USA; International Monetary Fund, Washington, DC, USA; 116th Annual Conference of the National Tax Association, Denver, CO, USA; University of Maryland, College Park, MD, USA.
- 2022 Global Conference on Economic Geography, Dublin, Ireland; Workshop Revealing Hidden Transactions, Birmingham, United Kingdom; 78th Annual Congress of the International Institute of Public Finance, Linz, Austria; Global Forum on Illicit Financial Flows and Sustainable Development, online; EU Tax Observatory, Paris, France; Czech Economic Society Conference, Prague, Czechia.
- 2020 CBS Workshop on Corporate Tax Practice and Inequality, online.
- 2019 Journées LAGV, Aix-en-Provence, France; Development Studies Association Conference, Milton Keynes, UK; Tax Justice Network Conference, London, UK; 75th Annual Congress of the International Institute of Public Finance, Glasgow, UK; Czech Economic Society and Slovak Economic Association Meeting, Brno, Czechia; Dark Architectures Workshop, Brighton, UK. *Section chair*: ECPR General Conference 2019, Wroclav, Poland.
- 2018 Workshop on offshore FDI, Brighton, UK; Annual International Conference on Macroeconomic Analysis and International Finance, Rethymno, Crete; Tax Justice Network Conference, Lima, Peru; 74th Annual Congress of the International Institute of Public Finance, Tampere, Finland; EU Datathon, Brussels, Belgium; University of Auckland, Auckland, New Zealand.
- 2017 Enterprise and Competitive Environment Conference, Brno, Czechia; Public Economics for Development, Maputo, Mozambique; Annual Congress of the European Economic Association, Lisbon, Portugal; ECPR General Conference, Oslo, Norway.
- 2016 ICTD/UNU-WIDER Symposium on Taxation and Revenue Mobilization in Developing Countries, Helsinki.
- 2015 Political Party Financing - Public or Private Money to Parties?, Bratislava, Slovakia.
- 2014 Financing of Political Life, Brno, Czechia.

## ORGANIZED EVENTS

- 2024 [How can a UN Tax Convention address inequality in Europe and beyond?](#), Paris, France (Member of the Scientific Committee); [80th Annual Congress of the International Institute of Public Finance](#), Prague, Czechia (Co-Chair of the Local Organizing Committee)
- 2023 [CORPTAX Workshop: Inequalities in Corporate Taxation and Public Procurement](#), online (Local Organizer); [CORPTAX & EU Tax Observatory Conference: Transparency and Tax Avoidance: Country-by-Country Reporting by Multinational Enterprises](#), Prague, Czechia (Local Organizer and Member of the Scientific Committee)
- 2022 [CORPTAX & EU Tax Observatory Workshop: Multinationals: Tax Avoidance and Policy Responses](#), online (Local Organizer)
- 2021 [CORPTAX Workshop: Country-by-Country Reporting](#), online (Local Organizer)

## REFEREEING

International Tax and Public Finance, Journal of Comparative Economics, Public Choice, Post-Communist Economies, Economic Systems, Journal of Multinational Financial Management, Public Finance Review, Applied Economic Analysis, Czech Journal of Economics and Finance (4x), Prague Economic Papers (2x).

## PERSONAL SKILLS

Languages Czech (Native), English (C1), French (C1), Spanish (B2), Italian (B1)

Data analysis Stata, Python