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Thor O. Thoresen

Contact information

Research Department, Statistics Norway,
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Current positions

Researcher, Research Department, Statistics Norway
Researcher, Oslo Fiscal Studies, Department of Economics, University of Oslo

Education

Cand. polit in Economics, University of Oslo, 1990

Bibliographical information

Married, 3 children
Nationality: Norwegian

Main Interests

Empirical public economics, Development and applications of microsimulation models,
Redistributional effect of taxes, Labour supply modelling, Family economics

Professional Experience/Visits

1994–1995 Visiting research fellow, University of York
1995–1996 Extensive work for the Government appointed commission discussing transfers to families with children (The Family Commission, NOU 1996:13)
1997–2004 Research fellow, Research Department, Statistics Norway
1998–2000 Member of the Government appointed commission to suggest a new inheritance tax scheme (The Inheritance Tax Commission, NOU 2000:8)
2000–2001 Member of the research group to evaluate the Home Care Allowance reform
2002–2010 Head of research unit: Taxation, inequality and consumer behaviour
2003 Leader of the Government appointed commission to examine effects of changes in excise taxes (The Cross-Border Trade Commission, NOU 2003:17)
2005–2011 Senior research fellow, Research Department, Statistics Norway
2006 Member of the local organizing committee, The 8th Nordic Seminar on Microsimulation Models (June 8-9, Oslo)
2006–2007 Visiting academic, Economics Department and Melbourne Institute of Applied Economic and Social Research, University of Melbourne
2008 Research visit, Center for Economic Studies (CES), University of Munich, 20 October – 7 November
2009 Member of the CESifo Research Network
2011– Senior research fellow (Forsker 0, professor equivalent), Research Department, Statistics Norway
2012– Member of Executive Group of Oslo Fiscal Studies, a centre for public economics based on cooperation among the Department of Economics at the University of Oslo, Statistics Norway, and the Ragnar Frisch Centre for Economic Research

2013–2013	Part-time position, 20 percent, Department of Economics, University of Oslo
2015–2017	Head of the “Research level promotion committee” of Statistics Norway
2016	Member of the Government appointed commission to discuss transfers to families with children (The Family Policy Commission, NOU 2017:6)
2016	Organizing the workshop “Self-Employment/Entrepreneurship and Public Policy”, OFS seminar, 16–17 September 2016, University of Oslo
2017	Organizing the workshop “Family Economics and Fiscal Policy”, OFS seminar, 21–22 April 2017, University of Oslo
2017	Head of the “Research level promotion committee” of Statistics Norway
2017	Assigned as expert of the Fiscal Affairs Department of the International Monetary Fund (IMF)
2018	Tax Policy Advisor of the IMF on a mission to Hungary (The Ministry of Finance)
2018	Project leader for “New Evidence for the Debate on Wealth Taxation” (2018 – 2021), founded by the Norwegian Research Council.
2019	Tax Policy Advisor of the IMF on a mission to China (State Administration of Taxation)
2019–2020	Director of Oslo Fiscal Studies, Department of Economics, University of Oslo
2021	Co-organizing (digital) workshop: “Research with German and Norwegian Register Data on Family Economics”, 26–27 May 2021
2022	Co-organizing yearly meeting of Norwegian tax economists (Skatteforum), 20–21 June, 2022

Teaching and supervision

Teaching

- Public Economics: 2013–2022
- Empirical Public Economics: 2015–2022

Supervision

- PhD: Trine Engh Vattø (2013), Andrea Papini (2018), Kristoffer Berg (2021)
- Master thesis: Maren Stranger (2008), Maciek Pekala (2013), Sebastian Ellingsen (2014), Kristoffer Berg (2015), Marianne Marthinsen (2016), Boyd Oyier (2017), Andreas Haga Raavand (2017), Elisabeth Helgesen (2018), Julie Brun Bjørkheim (2019), Sølve Jacobsen (2019), Marie Espelid (2020), Bjørnar Drejer (2020), Thomas Vinje (2020), Aurora Gjelten Hattrem (2021), Benjamin Trulssen Bye (2021), Marvin Lucas Mandrisch (2021), June Solås (2022)

Project leader and contributions to external funding

2004-2010	PO: Statistics Norway Title: Analysis of optimal indirect taxation Role: Principal investigator Funder: Research Council of Norway (SKATT)
2008-2009	PO: Statistics Norway Title: Cross-National Comparison of Redistributive Effects: Tax Progressivity in an International Perspective (ES430008) Role: Principal investigator Funder: Research Council of Norway (SKATT)
2008-2009	PO: Statistics Norway Title: Tax Reform 2006 and Individual Behavioural Response (ES430012) Role: Principal investigator Funder: Research Council of Norway (SKATT)
2010-2011	PO: Statistics Norway Title: Timing of behavioural effects of tax changes. Interpretations and comparisons of results from microsimulation models and panel data approach

- 2012-2014 Role: Principal investigator
 Funder: Research Council of Norway (SKATT)
 PO: Statistics Norway
 Title: After the evaluation of the 2006 tax reform - missing pieces, unresolved issues and reassessments (ES430012)
 Role: Principal investigator
 Funder: Research Council of Norway (SKATT)
- 2018-2021 PO: Statistics Norway
 Title: New Evidence for the Debate on Wealth Taxation (ES614391)
 Role: Principal investigator
 Funder: Research Council of Norway (SKATT)
- 2013-2022 PO: University of Oslo
 Title: Oslo Fiscal Studies – A centre for empirical research in public finance
 Role: Team leader
 Funder: Research Council of Norway (SKATT)

Referee for international scientific journals

American Economic Journal: Economic Policy, Australian Economic Review, B.E. Journal of Economic Analysis and Policy, CESifo Economic Studies, Economic Analysis and Policy, Economics Bulletin, Empirical Economics, European Accounting Review, European Economic Review, European Journal of Political Economy, FinanzArchiv/Public Finance Analysis, Fiscal Studies, International Economic Review, International Journal of Microsimulation, International Tax and Public Finance, Journal of Economic Growth, Journal of Economic Inequality, Journal of Economic Theory, Journal of Institutional and Theoretical Economics, Journal of Population Economics, Journal of Public Economics, Labour Economics, Public Finance Review, Public Sector Economics, Review of Income and Wealth, Scandinavian Journal of Economics, Urban Studies

Contributions to Norwegian Official Reports (NOU)

- Thoresen, T. O. (1996a). “En beskrivelse av barnefamilienes økonomi” (A Description of the Living Standard for Families with Children). Appendix 3 in NOU 1996:13 *Offentlige overføringer til barnefamilier*, Akademika, Oslo, 272–281
- Thoresen, T. O. (1996b). “Metoder og tolkninger i studier av fordeling av inntekt” (Methods and Interpretations in Analysis of Income Distribution). Appendix 1 in NOU 1996:13 *Offentlige overføringer til barnefamilier*, Akademika, Oslo, 240–259
- Thoresen, T. O. (1996c). “Simuleringer av skatter og overføringer av særlig betydning for barnefamiliene” (Simulations of Effects of Family Policies). Appendix 2 in NOU 1996:13 *Offentlige overføringer til barnefamilier*, Akademika, Oslo, 260–271
- Thoresen, T. O. (1996d). “Virkninger på proveny og inntektsfordeling av endringer i skatter og overføringer av særlig betydning for barnefamiliene” (Effects on Revenue and Income Distribution from Family Policy Changes). Appendix 4 in NOU 1996:13 *Offentlige overføringer til barnefamilier*, Akademika, Oslo, 1996, 282–304
- Thoresen, T. O. (2003). “Synkende skatteprogressivitet i Norge på 90-tallet. I hvilken grad har skatteendringene i perioden bidratt til dette?” (Reduced Tax Progressivity in Norway in the Nineties. The Effect of Tax Changes). Appendix 6 in NOU 2003:9 *Skatteutvalget*, Akademika, Oslo, 385–398
- Nygård, O. E. og T. O. Thoresen (2009). “Fordeling av skattebyrden 1995–2006” (Distribution of the Tax Burden 1995–2006). Appendix 5 in NOU 2009:10 *Fordelingsutvalget*, Akademika, Oslo, 362–373
- Andreassen, L., B. Lian, T. O. Thoresen og T. E. Vattø (2017). “Alternativ familiepolitikk. Hvordan virker den?” (Alternative Family Policies. How Do They Work?). Appendix 1 in NOU 2017:6 *Offentlig støtte til barnefamiliene*, Akademika, Oslo, 298–365

Publications in Norwegian (peer-reviewed) journals

- Løyland, K. og T. O. Thoresen (1996). Barnehagetjenester, effektivitets- og fordelingsproblemer. En oversikt over noen metodiske tilnærminger og empiriske resultater (Child Care: Efficiency Effects and Distributional Consequences. Approaches and Empirical Findings). *Norsk Økonomisk Tidsskrift*, 110 (3), 199–227
- Thoresen, T. O., I. Aslaksen, C. Koren og K. Lund (1998). Kontantstøtte – noen betraktninger om effektivitet og fordeling (The Home Care Allowance, Efficiency Effects and Distributional Consequences). *Sosialøkonomen*, nr. 4, 1998, 52, 12–21
- Thoresen, T. O. og K. O. Aarbu (2000). Skattereformen betraktet som et naturlig eksperiment (The Tax Reform as a Quasi-Experiment). *Sosialøkonomen*, nr. 1, 2000, 54, 32–41
- Thoresen, T. O. (2001). Er det noen grunn til å skattlegge overføringer mellom generasjoner? (Are there any Reasons to Tax Intergenerational Transfers?) *Økonomisk forum* nr. 8, 2001, 28–35
- Alstadsæter, A., E. Fjærli og T. O. Thoresen (2006). Om bakgrunnen for og utformingen av skattereformen 2006 (The Norwegian Tax Reform of 2006: Why and Which Changes). *Beta: Tidsskrift for bedriftsøkonomi*, nr. 1, 2006
- Dagsvik, J. K., T. Kornstad, Z. Jia og T. O. Thoresen (2008). Tilbudsvirkninger ved skattereformer: Virkninger av utvalgte skattereformer ved modellen LOTTE-Arbeid (Labor Supply Effects of Tax Reforms. Simulation Results by the Microsimulation Model LOTTE-Arbeid). *Norsk Økonomisk Tidsskrift*, 122, 1–19
- Cappelen, Å., Z. Jia, R. Nesbakken, J. Prestmo og T. O. Thoresen (2010). Effekter av dynamisk skattepolitikk (Dynamic Effects of Tax Policies). *Samfunnsøkonomen*, nr. 4, 2010, 4–14
- Thoresen, T. O., E. E. Bø, E. Fjærli og E. Halvorsen (2012). Fordelingseffekter av skattereformen i 2006 (Redistributional Effects of the 2006 Norwegian Tax Reform). *Tidsskrift for Samfunnsforskning*, 53 (3), 267–294
- Thoresen, T. O. (2013). Benchmarking i analyser av omfordeling (Benchmarking in Analysis of Redistribution). *Samfunnsøkonomen*, nr. 7, 2013, 16–22
- Bø, E. E. og T. O. Thoresen (2014). Skattelister på internett (Tax Information on the Internet). *Samfunnsøkonomen*, nr. 5, 2014, 40–41
- Thoresen, T. O. (2014). Respons til Havnes, Mogstad og Salvanes (Response to Havnes, Mogstad and Salvanes). *Samfunnsøkonomen*, nr. 7, 2014, 25–27
- Thoresen, T. O. and T. E. Vattø (2020). Hvor likestilte er mor og far? Resultater fra en beslutningsmodell for familier med førskolebarn (Gender equality among parents. Results from a decision model for families with preschool children). *Samfunnsøkonomen*, nr. 4, 2020, 66–76.

Publications in international (peer-reviewed) journals

- Aarbu, K. O. and T. O. Thoresen (2001). Income Responses to Tax Changes - Evidence from the Norwegian Tax Reform. *National Tax Journal* 54(2), 319–335
<http://www.jstor.org/stable/41789550>
- Kornstad, T. and T. O. Thoresen (2004). Means-Testing the Child Benefit. *Review of Income and Wealth*, 50(1), 29–49 <http://dx.doi.org/10.1111/j.0034-6586.2004.00110.x>
- Thoresen, T. O. (2004). Reduced Tax Progressivity in Norway in the Nineties. The Effect from Tax Changes. *International Tax and Public Finance*, 11(4), 487–506
<http://dx.doi.org/10.1023/B:ITAX.0000033989.32569.5e>
- Kornstad, T. and T. O. Thoresen (2006). Effects of Family Policy Reforms in Norway: Results from a Joint Labour Supply and Childcare Choice Microsimulation Analysis. *Fiscal Studies*, 27(3), 339–371 <http://dx.doi.org/10.1111/j.1467-8578.2006.00038.x>
- Kornstad, T. and T. O. Thoresen (2007). A Discrete Choice Model for Labor Supply and Child Care. *Journal of Population Economics*, 20(4), 781–803
<http://dx.doi.org/10.1007/s00148-005-0025-z>

- Lambert, P. J. and T. O. Thoresen (2009). Base Independence in the Analysis of Tax Policy Effects: with an Application to Norway 1992–2004. *International Tax and Public Finance*, 16(2), 219–252 <http://dx.doi.org/10.1007/s10797-008-9067-y>
- Kalb, G. and T. O. Thoresen (2010). A Comparison of Family Policy Designs of Australia and Norway Using Microsimulation Models. *Review of Economics of the Household*, 8(2), 255–287 <http://dx.doi.org/10.1007/s11150-009-9076-3>
- Thoresen, T. O., J. Aasness, and Z. Jia (2010). The Short-Term Ratio of Self-Financing of Tax Cuts: An Estimate for Norway’s 2006 Tax Reform. *National Tax Journal*, 63(1), 93–120 <http://www.jstor.org/stable/41791103>
- Thoresen, T. O. and A. Alstadsæter (2010). Shifts in Organizational Form under a Dual Income Tax System. *FinanzArchiv/Public Finance Analysis*, 66(4), 384–418 <http://www.jstor.org/stable/20839200>
- Halvorsen, E. and T. O. Thoresen (2011). Parents’ Desire to Make Equal Inter Vivos Transfers. *CESifo Economic Studies*, 57(1), 121–155 <http://dx.doi.org/10.1093/cesifo/ifq007>
- Thoresen, T. O., E. E. Bø, E. Fjærli, and E. Halvorsen (2012). A Suggestion for Evaluating the Redistributive Effects of Tax Changes: With an Application to the 2006 Norwegian Tax Reform. *Public Finance Review*, 40(3), 303–338 <http://dx.doi.org/10.1177/1091142111432446>
- Lambert, P. J. and T. O. Thoresen (2012). The Inequality Effects of a Dual Income Tax System. *The B.E. Journal of Economic Analysis & Policy*, 12, Iss. 1 (Advances), Article 29 <http://dx.doi.org/10.1515/1935-1682.3271>
- Lambert, P. J., R. Nesbakken, and T. O. Thoresen (2012). Is There More Redistribution in Scandinavia than in the US? *Economics Bulletin*, 32(3), 2146–2154
- Bø, E. E., P. J. Lambert, and T. O. Thoresen (2012). Horizontal Inequity under a Dual Income Tax System: Principles and Measurement. *International Tax and Public Finance*, 19(5), 625–640 <http://dx.doi.org/10.1007/s10797-011-9198-4>
- Creedy, J., E. Halvorsen, and T. O. Thoresen (2013). Inequality Comparisons in a Multi-Period Framework: The Role of Alternative Welfare Metrics. *Review of Income and Wealth*, 59(2), 235–249 <http://dx.doi.org/10.1111/j.1475-4991.2012.00512.x>
- Dagsvik, J. K., Z. Jia, T. Kornstad, and T. O. Thoresen (2014). Theoretical and Practical Arguments for Modeling Labor Supply as a Choice among Latent Jobs. *Journal of Economic Surveys*, 28(1), 134–151 <http://dx.doi.org/10.1111/joes.12003>
- Bø, E. E., J. Slemrod and T. O. Thoresen (2015). Taxes on the Internet: Deterrence Effects of Public Disclosure. *American Economic Journal: Economic Policy*, 7(1), 36–62 <http://dx.doi.org/10.1257/pol.20130330>
- Thoresen, T. O. and T. E. Vattø (2015). Validation of the Discrete Choice Labor Supply Model by Methods of the New Tax Responsiveness Literature, *Labour Economics*, 37, 38–53 <http://dx.doi.org/10.1016/j.labeco.2015.09.001>
- Thoresen, T. O., Z. Jia, and P. J. Lambert (2016). Is there More Redistribution Now? A Review of Methods for Evaluating Tax Redistributive Effects, *FinanzArchiv/Public Finance Analysis*, 72(3), 302–333 <https://doi.org/10.1628/001522116X14677232484121>
- Thoresen, T. O. and T. E. Vattø (2019). An Up-to-Date Joint Labor Supply and Child Care Choice Model. *European Economic Review*, 112, 51–73 <https://doi.org/10.1016/j.euroecorev.2018.10.002>
- Nygård, O. E., J. Slemrod, and T. O. Thoresen (2019). Distributional Implications of Joint Tax Evasion. *Economic Journal*, 129 (620), 1894–1923 <https://doi.org/10.1111/econj.12619>
- Bø, E. E., E. Halvorsen, and T. O. Thoresen (2019). Heterogeneity of the Carnegie Effect. *Journal of Human Resources*, 54(3), 726–759 <http://jhr.uwpress.org/content/early/2018/01/03/jhr.54.3.0915.7366R1.abstract>
- Berg, K. and T. O. Thoresen (2020). Problematic Response Margins in the Estimation of the Elasticity of Taxable Income. *International Tax and Public Finance*, 27(3), 721–752 <https://doi.org/10.1007/s10797-019-09576-3>

- Lambert, P. J., R. Nesbakken, and T. O. Thoresen (2020). A Common Base Answer to the Question “Which Country is Most Redistributive?” *Scandinavian Journal of Economics*, 122(4), 1467–1479 <https://doi.org/10.1111/sjoe.12366>
- Halvorsen, E. and T. O. Thoresen (2021). Distributional Effects of a Wealth Tax under Lifetime-Dynastic Income Concepts. *Scandinavian Journal of Economics*, 123(1), 184–215 <https://doi.org/10.1111/sjoe.12392>
- Christiansen, V., Z. Jia, and T. O. Thoresen (2022). Assessing Income Tax Perturbations. *International Tax and Public Finance*, 29(2), 472–504 <https://link.springer.com/article/10.1007/s10797-021-09673-2>
- Thoresen, T. O., M. A. K. Ring, O. E. Nygård, and J. Epland (2022). A Wealth Tax at Work. *CESifo Economic Studies*, forthcoming <https://doi.org/10.1093/cesifo/ifac009>

Papers in international books

- Aasness, J., J. K. Dagsvik and T. O. Thoresen (2007). “The Norwegian Tax-Benefit Model System LOTTE”. In A. Gupta and A. Harding (eds.): *Modelling Our Future: Population Ageing, Health and Aged Care, International Symposia in Economic Theory and Econometrics*, Elsevier Science, North-Holland, Amsterdam, 513–518
- Kalb, G. and T. O. Thoresen (2009). “Behavioural Microsimulation: Labour Supply and Child Care Use Responses in Australia and Norway”. In A. Zaidi, A. Harding and P. Williamson (eds.): *New Frontiers in Microsimulation Modelling*, Ashgate, Vienna, 231–261
- Papini, A. and T. O. Thoresen (2015). “Norway”. In Axel Hilling (ed.): *Taxation of Partnership - Economic National Reports for the Nordic Tax Research Council’s Annual Meeting, 2015, in Aarhus*, Nordic Tax Journal, 2015, 13–22

A selection of recent research disseminations

- “When less is more. The evidence on full tax transparency is thin, and mixed”. Article refers to “Taxes on the Internet: Deterrence Effects of Public Disclosure”. *Economist*, 16 April 2016
- “Barnetrygd til rikfolk også?” (Child benefit to the rich too?) Main chronicle in *Aftenposten*, 7 June 2017
- “Hvem snyter på skatten?” (Who are the tax evaders?). Chronicle in *Dagens Næringsliv*, 20 January 2018
- Participation in “Dagsnytt18”, main discussion program of Norwegian Broadcasting Corporation (NRK), 11 October 2019. Based on report “Er skattesystemet mer omfordelende nå?”
- Participation in “Debatten”, main discussion program of the Norwegian Broadcasting Corporation (NRK). 15 October 2019. Based on report “Er skattesystemet mer omfordelende nå?” (Is the tax system more redistributive now?)
- “Det er vel de rike som betaler formuesskatt - eller?” (Do the rich pay the wealth tax?), *Forskning viser at...* in *Dagens Næringsliv*, 29 October 2019 (together with Elin Halvorsen)
- “Mer arv betyr mindre arbeidsinnsats” (More inheritance means less labor supply). Chronicle in *Dagens Næringsliv*, 7 December 2019 (with Erlend Bø and Elin Halvorsen)
- “Investigating the Carnegie effect”, *Significance*, 17(3), 6–7 (May, 2020) (with Erlend Bø and Elin Halvorsen)
- “Rikinger med null inntekt får Solbergs skatteuttak til å se bedre ut” (Rich people with no income makes tax cuts of Solberg-government looks better). Article in *Aftenposten*, 7 November 2020
- “Hvordan virker formuesskatten?” (What are the effects of the wealth tax?). Main chronicle in *Aftenposten*, 8 August 2021 (with Marius Ring)
- Participation in the morning news magazine of the Norwegian Broadcasting Corporation (NRK), 9 November 2022. Based on report “De økte utgiftene for husholdningene i 2022 – hvem rammes mest?” (More expenditures for the households in 2020 – who bears the burden?)

Presentations (since 2000)

- “Female Labour Supply when Mothers Choose Mode of Non-Parental Care”. Skatteforum (Yearly Meeting for Norwegian Tax Economists), Trondheim 29 May 2000
- “Female Labour Supply when Mothers Choose Mode of Non-Parental Care”. 6th Nordic Seminar on Microsimulation Models, Copenhagen, 8 June 2000
- “Kontantstøtten – effekter på sysselsetting og inntektsfordeling” (The Home Care Allowance – Effects on Labor Supply and Income Distribution). Norwegian Research Council’s seminar on the evaluation of the home care allowance reform, Holmen fjordhotell, 24 May and 5 December 2000
- “Skal vi skatlegge overføringer mellom generasjoner?” (Are there any Reasons to Tax Intergenerational Transfers?) Ministry of Finance, 30 April 2001
- “A Discrete Choice Model for Female Labor Supply when Mothers Choose Mode of Non-Parental Care”. 57th Congress of the International Institute of Public Finance, Linz, Austria, 28 August 2001
- “Arbeidstilbudsstimulerende politikk. En diskusjon av noen aktuelle endringer i politikken overfor familier med førskolebarn” (Encouraging Labor Supply. A Discussion of Some Possible Changes in the Policy towards Families with Preschoolers). Seminar on Norwegian family policies, Norwegian Research Council, Stefan hotell, 17 April 2002
- “Skatteberegninger for finanskomiteen” (Tax Policy Simulations for the Standing Committee on Finance and Economic Affairs). Presentation for the Standing Committee on Finance and Economic Affairs, Statistics Norway, 4 October 2002
- “LOTTE – a Tax-Benefit Model for Norway”. Presentation for representatives of the Ministry of Finance of Tanzania, Statistics Norway, 11 October 2002
- “Særvgifter og grensehandel” (Excises and Cross-Border Shopping). Ministry of Finance, 12 May 2003 (joint with Jørgen Aasness)
- “Labor Supply Stimulating Policies”. 7th Nordic Conference on Microsimulation Models, Helsinki, 12 June 2003
- “The Use of Tax-benefit models in Assessing Trends in Tax Progressivity”, 7th Nordic Conference on Microsimulation Models, Helsinki, 13 June 2003
- “Reduced Tax Progressivity in Norway in the Nineties. The Effect from Tax Changes”. 59th Congress of International Institute of Public Finance, Prague, 27 August 2003
- “Arbeidstilbud og insentiver (Labor Supply and Incentives). Seminar on the Ministry of Finance’s work with Perspektivmeldingen, Ministry of Finance, 16 April 2004
- “Skatt og arbeidstilbud” (Tax and Labor Supply). Nordic Meeting on Tax Policy, Ministry of Finance, 13 May 2004
- “Et opplegg for fordelingsanalyser av effekter av endringer i skattesystemet. Stortingets behandling av Regjeringens forslag til reform” (Tax Reform and Redistribution. Examination of the Tax Reform Proposal). Presentation for secretaries for the Standing Committee on Finance and Economic Affairs, Stortinget (the Parliament), 23 May 2004
- “Fordelingseffekter av Regjeringens forslag til skattereform” (Distributional Effects of the Tax Reform Proposal of the Government. Open Seminar of the Standing Committee on Finance and Economic Affairs, Stortinget, 5 April 2004
- “Base Independence in the Analysis of Tax Policy Effects”. Presentation on Skatteforum (Yearly Meeting for Norwegian Tax Economists), Hankø, 6 June 2005
- “Base Independence in the Analysis of Tax Policy Effects”. Presentation on 61st Congress of International Institute of Public Finance, Jeju, Korea, 24 August 2005
- “Inntektsskatten for personer 1992-2004: Utviklingen i skatteprogressivitet og politikken innvirkning” (Taxation of individuals 1992-2004: Tax Progressivity and the Tax Policy Effect). Presentation at the Ministry of Finance (The Tax Policy Department), 22 November 2005
- “Model system LOTTE”. Presentation for visitors to Statistics Norway from Korea National Statistical Office, 30 May 2006

- “Skatt og fordelingsanalyser. En introduksjon til skattemodellen LOTTE” (Tax and distributional analysis. An introduction to the tax model LOTTE). Presentation for advisers for the Standing Committee on Finance and Economic Affairs, the Norwegian parliament (Stortinget), 2 May 2006
- “Short-Term Ratio of Self-Financing. More Realistic Estimates of Revenue Changes from tax cuts”. 8th Nordic Seminar on Microsimulation Models, Oslo, 9 June 2006
- “Base Independence in the Analysis of Tax Policy Effects”. Melbourne Institute Seminar Series 2006, University of Melbourne, 24 August 2006
- “A Discrete Choice Model for Labor Supply and Child Care”, Microeconometrics Workshop 2006, Economics Department, University of Melbourne, 29 November
- “Targeting Family Payments and Subsidising Non-Parental Care: Labour Supply Effects of Australian and Norwegian Family Policies”. Australian Labour Market Research Workshop, Melbourne, Australia, 9th February 2007
- “A Discrete Choice Model for Labor Supply and Child Care”. Seminar at Research School of Social Science, Australian National University, Canberra, Australia, 16 March 2007
- “A Discrete Choice Model for Labor Supply and Child Care”. The Centre of Policy Studies and Department of Economics seminar series, Monash University, Melbourne, Australia, 28 March 2007
- “Shifts in Organizational Form under a Dual Income Tax System”. 63rd Congress of the International Institute of Public Finance, Warwick, UK, 25 August 2007
- “More Realistic Estimates of Revenue Changes from Tax Cuts”. The Tax Policy Department, the Ministry of Finance, 13 September 2007
- “The Norwegian Tax-Benefit Model System LOTTE”. The Social Insurance Institution (KELA), Helsinki, Finland, 26 February 2008
- “More Realistic Estimates of Revenue Changes from Tax Cuts”. Labour Institute for Economic Research, Helsinki, Finland, 27 February 2008
- “Model System LOTTE”. Presentation for visitors to Statistics Norway Agency of the Republic of Kazakhstan on Statistics, Oslo, 23 April 2008
- “A Systematic Evaluation of the Norwegian Tax Reform of 1992”. Skatteforum (Yearly Meeting for Norwegian Tax Economists) 2008, Oscarsborg, Norway, 9 June 2008 (joint with G. Schjelderup)
- “The Short-Term Ratio of Self-Financing of Tax Cuts”. Skatteforum (Yearly Meeting for Norwegian Tax Economists) 2009, Bergen, Norway, 9 June 2009
- “Dynamic Effects of Tax Changes”. Annual Meeting Nordic Tax Economists, Oslo, Norway, 16 June 2009
- “Income Mobility of Owners of Small Businesses when Boundaries between Occupations are Vague”. 65th Congress of the International Institute of Public Finance, Cape Town, 14 August 2009
- “Income Mobility of Owners of Small Businesses when Boundaries between Occupations are Vague”. 6th Norwegian-German Seminar on Public Economics, Munich, Germany, 14 November 2009
- “Skatt og arbeidstilbud” (Tax and Labor Supply). Presentation for the Oslo Høyres Tax Group, Oslo, 18 February 2010
- “Empirical Evaluation of the Distributional Effects of the 2006 Norwegian Tax Reform”. Seminar on the Evaluation of the Norwegian Tax Reform of 2006, Lysebu, Oslo, Norway, 26 March 2010
- “On the Meaning and Measurement of Redistribution in Cross-Country Comparison”. Skatteforum (Yearly Meeting for Norwegian Tax Economists) 2010, Son, Norway, 9 June 2010
- “Application of Tax-Benefit Models for Over Time Policy Evaluations. The Base Dependence Problem”. 9th Nordic Seminar on Microsimulation Models, Copenhagen, 16 June 2010

- “On the Meaning and Measurement of Redistribution in Cross-Country Comparison”. 66th Congress of the International Institute of Public Finance, Uppsala, Sweden, 25 August 2010.
- “Effekter av dynamisk skattepolitikk” (Tax Policy Dynamics). Fremskrittspartiets group in Parliament, Oslo, 1 September 2010
- “Fordelingseffekter av skattereformen 2006” (Distributional Effects of the Tax Reform of 2006). Contact group meeting, evaluation of the 2006 tax reform. The Ministry of Finance, Oslo, 23 November 2010
- “Fordelingseffekter av skattereformen 2006” (Distributional Effects of the Tax Reform of 2006). Selected work from Økonomisk utsyn 2010, Statistics Norway, 9 March 2011
- “Simulation of Labor Supply Effects of Fiscal Policy Reform: Advantages of Discrete Choice Modeling”. 3rd General Conference of the International Microsimulation Association 2011, Stockholm, 9 June 2011
- “A Suggestion for Evaluation of Redistributive Effects of Tax Policy Changes: with an Application to the 2006 Norwegian Tax Reform”. 67th Congress of the International Institute of Public Finance, Ann Arbor, Michigan, 10 August 2011
- “Predictions of Labor Supply Responses of Families with Preschoolers”. Kyoto University, Japan, 27 January 2012
- “The Dual Income Tax. Norway’s Experience”. Global Trends of Tax Reforms, Kyoto University CAPS International Symposium, Kyoto, Japan, 28 January 2012
- “The Tax Bill on the Internet. Deterrence Effects of Public Disclosure in Norway” Skatteforum (Yearly Meeting for Norwegian Tax Economists) 2012, Farris Bad, Larvik, 12 June 2012
- “Velferd og inntektsfordeling” (Welfare and the Income Distribution). Conference at the Norwegian Directorate of Health, 11 September 2012
- “The Tax Bill on the Internet. Deterrence Effects of Public Disclosure in Norway”. Opening conference, Oslo Fiscal Studies, University of Oslo, 12 December 2012
- “Skattelister på internett og inntektsrapportering” (Taxes on the Internet. Deterrence Effects of Public Disclosure). Norwegian Directorate of Taxes, 4 April 2013
- “Skattesystemets omfordelende effekt 2005–2013”. (Tax Redistributive Effects 2005–2013). Norwegian Ministry of Finance, 12 August 2013
- “Taxes on the Internet. Deterrence Effects of Public Disclosure”. The 69th Congress of the International Institute of Public Finance, Taormina, Sicily, 24 August 2013
- “Taxes on the Internet. Deterrence Effects of Public Disclosure”. Department seminar, the Department of Economics, Norwegian University of Science and Technology, 24 October 2013
- “Taxes on the Internet. Deterrence Effects of Public Disclosure”. Microeconometrics seminar series, Department of Economics, University of Melbourne, 4 December 2013
- “Validation of Structural Labor Supply Model by the Elasticity of Taxable Income”. Melbourne Institute seminar series, Melbourne Institute of Applied Economic and Social Research, University of Melbourne, 5 December 2013
- “Distributional Benchmarking in Tax Policy Evaluations”. 4th General Conference of the International Microsimulation Association, Canberra, 12 December 2013
- “Skatt og arbeidstilbud” (Tax and labor supply). The Labour Party’s group of the Standing Committee of Finance and Economic Affairs, 5 May 2014
- “Taxes on the Internet. Deterrence Effects of Public Disclosure”. International Economic Policy Research Seminar, Goethe-Universität Frankfurt, 15 May 2014
- “The Expenditure Approach and Hidden Economy Analysis”. Nordic Workshop on the Measurement of Tax Gap. Stockholm, 5 November 2014
- “Heterogeneity of the Carnegie Effects”. Economic analysis, econometrics and finance seminar, THEMA, Université de Cergy-Pontoise, Paris, 26 March 2015
- “Forskning på skatteunndragelser ved OFS” (Research on tax evasion at OFS). The Norwegian Tax Administration, 12 May 2015.

- “Taxation of Self-Employment and Partnerships in Norway”. Yearly conference of the Nordic Tax Research Council, Aarhus, Denmark, 21 May 2015
- “Is there More Redistribution Now? A Toolkit for Evaluating Tax Redistributive Effects”. The 71th Congress of the International Institute of Public Finance, Dublin, 22 August 2015
- “Distribution of the Annual Wealth Tax on Lifetime-Dynastic Income”. Skatteforum (Yearly Meeting for Norwegian Tax Economists) 2016, Halden, 7 June 2016
- “Beslutningsstøtte i utforming av politikk overfor barnefamiliene” (Family policy simulation models). Ministry of Education and Research, 15 June 2016
- “Distribution of the Annual Wealth Tax on Lifetime-Dynastic Income”. Internal OFS seminar, University of Oslo, 22 June 2016
- “Distribution of the Annual Wealth Tax on Lifetime-Dynastic Income”. The 72th Congress of the International Institute of Public Finance, Lake Tahoe (Nevada), 10 August 2016
- “Kommentar til rapport utarbeidet av SV om at forskjellene øker” (Comments to report of the political party SV). Eldorado bokhandel, 20 September 2016
- “Distribution of the Annual Wealth Tax on Lifetime-Dynastic Income”. Conference on Public Sector Economics, Zagreb, 15 October 2016
- “Distributional Implications of Joint Tax Evasion”. VATT Weekly Seminar, VATT Institute for Economic Research, Helsinki 11 May 2017
- “Problematic Response Margins in the Estimation of the Elasticity of Taxable Income”. The 73rd Congress of the International Institute of Public Finance, Tokyo, 20 August 2017
- “Kva bør staten gjera for barnefamiliene?” (What can we do for families with children?). Kåkånomics, Stavanger, 1 November 2017
- “Hvem snyter på skatten?” (Who are the tax evaders?). Kåkånomics, Stavanger, 3 November 2017
- “Distributional Implications of Joint Tax Evasion”. Umeå School of Business and Economics, Umeå, 15 November 2017
- “Distributional Implications of Joint Tax Evasion”. Staff seminar, the Ministry of Finance, 12 February 2018
- “Less responsive taxpayers – Do up-to-date Estimates provide new answers to old question?” International Benchmarking Workshop, Victoria University of Wellington (NZ), 13 March 2018
- “Politikkendringer og effekter på arbeidstilbudet” (Policy Changes and Effects on the Labor Supply). Workshop in the Ministry of Finance, 18 April 2018
- “Nye og gamle anslag på skatteunndragelser” (New and Old Estimates of Tax Evasion). The Norwegian Tax Administration, Sandefjord, 25 April 2018
- “Generation lost. Fattige barn, ufør ungdom. Har arbeidslinja ei framtid? ” (Generation Lost. Poor Children, Disable Youth. The future of employment). Kåkånomics, Stavanger, 19 October 2018
- “Hvor farlig er økonomisk kriminalitet for velferdssamfunnet?” (Economic Crime as a Threat to the Welfare State). Kåkånomics, Stavanger, 19 October 2018
- “Welfare Changes in Discrete Choice Labour Supply Models Accounting for Latent Choice Restrictions”. Modelling Tax Policy and Compliance Workshop, Tax Administration Research Centre, University of Exeter, 15 March 2019
- “Skatteberegninger for finanskomiteen” (Tax simulations for the Standing Committee on Finance and Economic Affairs). The Parliament, Oslo, 18 June 2019
- “Behavioral Responses to Tax Audits: Between Deterrence and Approval”. The 75th Congress of the International Institute of Public Finance, Glasgow, 23 August 2019
- “Er skattesystemet mer omfordelende nå?” (Is the tax system more redistributive now?), National Budget seminar 2019, organized by Oslo Fiscal Studies and the Department of Economics, University of Oslo. University of Oslo, 11 October 2019
- “Er skattesystemet mer omfordelende nå?” (Is the tax system more redistributive now?), Lunch seminar, The Tax Policy Department, the Ministry of Finance, 24 October 2019

- “En vurdering av formuesskatten” (An assessment of the annual wealth tax). Yearly seminar of The Tax Policy Department, the Ministry of Finance, Jeløya Radio, 28 september 2021
- “Use of Administrative Data in Norwegian Economics Research” 12th Norwegian-German Seminar on Public Economics, Munich, 5 November 2021
- “Skatt og arbeidstilbud for kvinner” (Tax and female labor supply). Tax seminar of the Confederation of Norwegian Enterprise, Oslo, 30 September 2022

Recent working papers

- Apps, P., R. Rees, T. O. Thoresen and T. E. Vattø (2020). Alternatives to paying child benefit to the rich: means testing or higher tax? Discussion Papers no. 969, Statistics Norway
- Hebous, S., Z. Jia, K. Løyland, T. O. Thoresen, and A. Øvrum (2020). Do audits improve future tax compliance in the absence of penalties? Evidence from random audits in Norway. Discussion Paper no. 943, Statistics Norway
- Thoresen, T. O., M. A. K. Ring, Odd E. Nygård, and J. Epland (2021). A wealth tax at work. Discussion Papers no. 960, Statistics Norway
- Jia, Z. and T. O. Thoresen (2021). Welfare effects of tax policy change when there are choice restrictions on labour supply, Discussion Papers no. 959, Statistics Norway
- Ollonqvist, J., J. Tervola, J. Pirttilä, and T. O. Thoresen (2021). Distributional effects of tax-benefit policies. A reduced form approach with application to Finland. Discussion Paper nr 1/2021, Finnish Institute for Health and Welfare
- Ring, M. A. K. and T. O. Thoresen (2022). Wealth tax and charitable giving. CESifo Working Paper No 9700, Munchen

Papers in progress

- Welfare effects of tax policy change when there are choice restrictions on labour supply (with Zhiyang Jia). Discussion Papers No 959, Statistics Norway
- Alternatives to paying child benefit to the rich: means testing or higher tax? (Ray Rees and Trine Vattø). Discussion Papers No 969, Statistics Norway. R&R in *Australian Economic Review*
- Cash or care in the family policy (with Henrik Zachrisson and Trine Vattø)
- Controlling for fixed effects in studies of income underreporting (with Odd E. Nygård)
- Explaining why the labor supply responses of married females and males converge (with Zhiyang Jia and Trine Vattø)
- Do audits improve future tax compliance in the absence of penalties? Evidence from random audits in Norway (with Shafik Hebous, Zhiyang Jia, Knut Løyland, and Arnstein Øvrum). Statistics Norway Discussion Papers No 943, November 2020. R&R in *Journal of Economic Behavior and Organization*
- Predicting effects of tax policy change by using external evidence (with Zhiyang Jia and Trine Vattø)
- Wealth tax and charitable giving (with Marius Ring). CESifo Working Paper No 9700
- When child care costs do not affect parents’ labor supply: A report from a low-response country (with Zhiyang Jia and Trine Vattø)
- House values obtained from regressions define tax base in Norway (with Erlend Bø and Thomas Vinje)
- A practical procedure to account for labor supply effects in microsimulation (with Joonas Ollonqvist, Jussi Tervola, and Jukka Pirttilä)
- Income mobility and taxation (with Aurora Hattrem and Ådne Cappelen)