

Floris Zoutman

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NHH Norwegian School of Economics
Department of Business and Management Science
Helleveien 30
5045 Bergen, Norway
E-mail: floris.zoutman@nhh.no
<http://sites.google.com/site/flzoutman/>

PROFESSIONAL EXPERIENCE

Professor NHH Norwegian School of Economics	2025-
Associate Professor NHH Norwegian School of Economics	2018-2025
Deputy Director Norwegian Center for Taxation (NOCET)	2025-
Managing Editor <i>Nordic Tax Journal</i>	2022-
Academic Coordinator Norwegian Center for Taxation (NOCET)	2018-2025
Assistant Professor NHH Norwegian School of Economics	2013-2017
Visiting Scholar CPB Netherlands Bureau for Economic Policy Analysis,	2010-2012

EDUCATION

PhD in Economics (Cum Laude) , Erasmus School of Economics/Tinbergen Institute, Rotterdam	2014
Dissertation Title: A Symphony of Redistributive Instruments	
Primary Advisor: Bas Jacobs	
Visiting Student Researcher , University of California Berkeley, Berkeley CA	2012
Research Master in Economics and Econometrics (Cum Laude)	2009

RESEARCH FIELDS

Public Economics, Public Finance, Financial Economics, Econometric Methods

GRANTS AND AWARDS

Finansmarkedsfondet (co-PI)	2025-2026	1.8 m NOK
NRC Young Research Talent Grant (PI)	2020-2025	7.7m NOK
FIBE Publisher's Award	2017	
SIEP Annual Congress Best Paper Award	2016	
IIPF Young Economist Award	2013	
NWO Free Competition PhD Scholarship	2009-2013	
CESifo Fellow		

PUBLICATIONS

Casi, Elisa, Evelina Gavrilova, David Murphy and Floris T. Zoutman (2026), 'The Big Short (Interest): Closing the Loopholes in the Dividend-Withholding Tax', *American Economic Journal: Economic Policy* 18(2), 275–308. [DOI](#)

Spiritus, Kevin, Etienne Lehmann, Sander Renes and Floris Zoutman (2025) 'Optimal Taxation with Multiple Incomes and Types' *Theoretical Economics*. [DOI](#)

Evelina Gavrilova, Audun Langørgen and Floris T. Zoutman (2025), 'Difference-in-Difference Causal Forests With an Application to Payroll Tax Incidence in Norway', *Journal of Applied Econometrics*. [DOI](#)

Gerritsen, Aart and Floris T. Zoutman (2021), 'Towards a Tax on Actual Returns' in S. Cnossen and B. Jacobs (ed.) *Tax by Design for the Netherlands*, Oxford University Press. [DOI](#)

Juranek, Steffen, and Floris T. Zoutman (2021). The effect of non-pharmaceutical interventions on the demand for health care and on mortality: evidence from COVID-19 in Scandinavia." *Journal of Population Economics* 34.4 : 1299-1320. [DOI](#)

Juranek, Steffen., J. Paetzold, H. Winner and Floris T. Zoutman (2021). Labor market effects of COVID-19 in Sweden and its neighbors: Evidence from administrative data. *Kyklos*, 74(4), 512-526. [DOI](#)

Evelina Gavrilova, Takuma Kamada, Floris T. Zoutman (2019), 'Is Legal Pot Crippling Mexican Drug Trafficking Organizations? The Effect of Medical Marijuana Laws on US Crime', *Economic Journal* 129(617) pp 375-407. [DOI](#)

Floris T. Zoutman, Evelina Gavrilova and Arnt O. Hopland (2018), 'Identifying and Estimating Supply and Demand Elasticities Using Exogenous Variation in a Single Tax Rate', *Econometrica* 86(2) 763-771. [DOI](#)

Bas Jacobs, Egbert L.W. Jongen and Floris T. Zoutman (2017), 'Revealed Social Preferences of Dutch Political Parties', *Journal of Public Economics* 156 pp 81-100. [DOI](#)

Floris T. Zoutman and Bas Jacobs (2016), 'Optimal Redistribution and Monitoring of Labor Supply', *Journal of Public Economics* 135 pp 15-31. [DOI](#)

WORKING PAPERS

‘Taxing Wealth Unlocks Capital Gains: An Efficiency Rationale for Wealth Taxes’ (joint with Sergio Ocampo-Diaz and Guttorm Schjelderup), CESifo Working Paper No. 12830 (2026). [CESifo](#)

‘The Missing Paper Trail: Comparing Dividend Withholding Tax Enforcement in Norway to Denmark’ (joint with Julie Brun Bjørkheim, Hanna Iden and Marte Kristoffersen), NHH Department of Business and Management Science Discussion Paper No. 2026/4 (2026). [NHH Repository](#)

‘The Sufficient Statistics Approach Applied to International Tax Policy’, CESifo Working Paper No. 11810 (2025). [CESifo](#)

‘Dépository Fake: Claiming DWT Credits by Exploiting Pre-Release ADRs of European Stocks’ (joint with David Murphy and Maximilian Todtenhaupt) (in progress)

‘The Elasticity of Taxable Wealth: Evidence from the Netherlands’,

RESTING PAPERS

‘When a Price is Enough: Implementation in Optimal Tax Design’ (joint with [Sander Renes](#))

‘Optimal Redistributive Taxes and Redistributive Preferences in the Netherlands’ (joint with Bas Jacobs and Egbert Jongen)

NON-ENGLISH PUBLICATIONS

Jacobs, Bas, Egbert L.W. Jongen, en Floris T. Zoutman (2013), “ Hoger toptarief levert niets op ” (“An increase in the top tax rate does not increase tax revenue”), CPB Policy Brief 2013/04

Gerritsen, Aart en Floris T. Zoutman (2019), “Naar een heffing op werkelijk rendement” (“Towards a Tax on Actual Returns”), in *The Cnossen Review* (eds. Bas Jacobs and Sybren Cnossen)

Bjerksund Petter, Guttorm Schjelderup and Floris T. Zoutman (2023), “Skatteutvalget og skatt på kapitalinntekter” (The Tax Committee and Taxing Capital Income). *Samfunnsøkonomene* vol. 37(2).

TEACHING EXPERIENCE

Scientific Methods: Research Design and Methodological Choices for Accounting, Business and Management Science (PhD)	2020-
Personal Finance and Taxation, NHH Norwegian School of Economics (Master)	2018-
Econometrics for Business and Accounting Research (Master)	2017-2018
Taxation and Policy Analysis, Norwegian School of Economics (Bachelor)	2014-2017
TA Tax Policy, Erasmus School of Economics (Master)	2010-2013
TA Macroeconomics, Erasmus School of Economics (Bachelor)	2012-2013
TA Microeconomics, University of Groningen (Bachelor)	2005-2008

REFEREEING

American Economic Review, Quarterly Journal of Economics, Journal of Political Economy, Review of Economic Studies, Review of Economics and Statistics, American Economic Journal: Economic Policy, American Economic Review: Insights, Economic Journal, Journal of Public Economics, European Economic Review, Journal of Human Resources, Journal of Health Economics, Scandinavian Journal of Economics, International Tax and Public Finance, Journal of Economic Inequality, Economic Letters, National Tax Journal, Social Choice and Welfare, IZA Journal of Labor Economics, Journal of Public Economic Theory, Annals of Economics and Statistics, Oxford Economic Papers, Journal of Population Economics and FinanzArchiv.

SOFTWARE

Matlab, Stata, R, Julia, Python, LaTeX, MS Office

LANGUAGES

English (fluent), Dutch (native), Norwegian (good), German (basic) and French (basic)