

Thor O. Thoresen

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Contact information:

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Main Interests:

Development and applications of microsimulation models
Redistributional effects of taxes
Applied tax analysis
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 (kontantstøtten)
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

Referee for international scientific journals:

FinanzArchiv/Public Finance Analysis, Journal of Public Economics, International Tax and Public Finance, Fiscal Studies, Journal of Economic Inequality, Journal of Population Economics, Empirical Economics.

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. Some 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 Natural Experiment), *Sosialøkonomen*, nr. 1, 2000, 54, 32–41.

Thoresen, T.O. (2001): Er det noen grunn til å skatlegge 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 (www.idunn.no).

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 (Effects of dynamic tax policies), *Samfunnsøkonomen*, nr. 4, 2010, 4–14.

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.

Kornstad, T. and T.O. Thoresen (2004): Means-Testing the Child Benefit, *Review of Income and Wealth*, 50 (1), 29–49.

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.

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.

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.

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.

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.

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.

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.

Halvorsen, E. and T.O. Thoresen (2011): Parents' Desire to Make Equal Inter Vivos Transfers, *CESifo Economic Studies*, 57 (1), 121–155.

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.

Bø, E.E., P.J. Lambert and T.O. Thoresen (2012): Horizontal Inequity under a Dual Income Tax System: Principles and Measurement, accepted for publication in *International Tax and Public Finance*.

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*, Amsterdam: Elsevier Science, North-Holland, 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*, Vienna: Ashgate, 231–261.

Activities/papers in progress:

Distributional Benchmarking in Tax Policy Evaluations, with Zhiyang Jia and Peter J. Lambert (University of Oregon)

Cross-National Comparisons of Redistributive Effects, with Runa Nesbakken and Peter J. Lambert (University of Oregon)

A Framework for Evaluation of Income Mobility, with Elin Halvorsen and John Creedy (University of Melbourne)

Income Responses from Tax Changes. A Comparison of Quasi-Experimental Evaluation and Labor Supply Model Simulations, with Trine Engh Vattø

Theoretical and Practical Arguments for Modeling Labor Supply as a Choice among Latent Jobs, with John K. Dagsvik, Zhiyang Jia, and Tom Kornstad

Reporting Effects of Public Disclosure, with Erlend Eide Bø and Joel Slemrod (University of Michigan)

Macroeconomic Fluctuations and Effects on the Income Distribution, with Ådne Cappelen and Elin Halvorsen

Labor Supply Effects of Intergenerational Transfers, with Erlend Eide Bø and Elin Halvorsen

Predictions of Labor Supply Responses of Families with Preschoolers, with Tom Kornstad

On the Measurement of Welfare Changes in Random Utility Labour Supply Models, with John Creedy (University of Melbourne), John K. Dagsvik, Nicolas Hérault (University of Melbourne), Zhiyang Jia, Guyonne Kalb (University of Melbourne)

The Inequality Effects of a Dual Income Tax System, with Peter J. Lambert (University of Oregon)