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Name: Odd Erik Nygård
Address: Skoglund 14, 2069 Jessheim
Telephone: 920 63 684
E-mail: oen@ssb.no

Education

ph.d, University of Oslo (2010)
cand.oecon, University of Oslo (2002)

Professional experience

Research fellow, Statistics Norway: 2010 –
Junior research fellow, Statistics Norway: 2002 –
Research assistant, Statistics Norway: 2001-2002

International peer-reviewed journals

Nygård, O.E., J. Slemrod, and T.O. Thoresen (2019): Distributional Implications of Joint Tax Evasion, *The Economic Journal*, 129, 1894–1923., <https://doi.org/10.1111/eoj.12619>

Nygård, O.E. and J. T. Revesz (2016): A Literature Review on Optimal Indirect Taxation and the Uniformity Debate, *Hacienda Pública Española / Review of Public Economics*, 218-(3/2016), 107-138. <http://dx.doi.org/10.7866/HPE-RPE.16.3.5>

Nygård, O.E. (2014): Optimal Commodity Taxes for Norway with Cross-Border Shopping, *FinanzArchiv/Public Finance Analysis*, 70, 316–342. <http://dx.doi.org/10.1628/001522114X681397>

Aasness, J. and O. E. Nygård (2014): Revenue functions and Dupuit curves for indirect taxes with cross-border shopping, *International Tax and Public Finance*, 21, 272–297. <http://dx.doi.org/10.1007/s10797-013-9268-x>

Other selected publications

Lian, B., Jia, Z., Nesbakken, R., Nygård, O. E., Thoresen, T. O., and Vattø, T. E. (2019). “Er skattesystemet mer omfordelende nå?”, Rapport 2019/30, Statistics Norway.

Nygård, O.E and J. Aasness (2013): Særavgifter, grensehandel og modellen KONSUM-G, Report 2013/2, Oslo: Statistics Norway

Nygård, O.E. and J. Aasness (2013): LOTTE-Konsum- en mikrosimuleringsmodell for fordelingsvirkninger av indirekte skatter, Report 2013/3, Oslo: Statistics Norway.

Nygård, O. E. (2010): The Effects on Tax Revenue of Changes in Indirect Taxes Relevant to Cross-border Shopping, *Yearbook For Nordic Tax Research*, 171–182.

Nygård, O. E. and T. O. Thoresen (2009): Fordeling av skattebyrden 1995-2006, Appendix , NOU Oslo: Norwegian Ministry of Finance.

Nygård O.E. (2008): Optimal indirect taxation: A review of theoretical and empirical results, Documents 2008/19, Oslo: Statistics Norway.

Nygård O.E. and J. Aasness (2003): Virkninger på proveny og konsummønster av endringer i særavgifter på grensehandelsutsatte varer, Appendix 1, NOU 2003:17, Oslo: Norwegian Ministry of Finance.

Work in progress

A wealth tax at work (med Epland, Ring og Thoresen).

Traces of true income: On the use of donations in the measurement of underreporting (med Shafik, Thoresen, Torsvik).

Wealth taxation and charitable giving (with Ring, Slemrod, Thoresen).

Effects of duty-free reforms (with Bjørkås).

On the comparison of measures of welfare change due to indirect tax reforms (with F. Schroyen)

Tax evasion and gender (with J. Bjørkheim)

Documentation of the microsimulation model system LOTTE (with Thoresen, Nesbakken, Lian, Vattø, Jia)

Other activities

- Participate in a project concerning real estate valuation in Norway.
- Responsible for the empirical models KONSUM-G and LOTTE-Konsum, including work according to the LOTTE-contract between Statistics Norway and the Ministry of Finance. Assisting on the tax-benefit model LOTTE-Skatt according to the same contract.
- Master thesis supervision: Oda Hauge (2017), Martine H. Grøtt (2018), Eivind Bjørkås (2020), Calle Cumlin (2021), Styrk Ole Mysen (2022)
- External examiner: Master thesis (UiO, NHH) and Master courses (UiO)

- Referee experience: International Tax and Public Finance, Economic Letters, Nordic Journal of Political Economy, Journal of Economics, Hacienda Pública Española / Review of Public Economics

Selected Presentations:

72th Congress of the International Institute of Public Finance, Lake Tahoe, USA, August 2016

‘Skatteforum’, Norwegian Research Council, Bergen, 2015.

Norwegian- German Seminar, Munich, November 2015.

69th Congress of the International Institute of Public Finance, Taormina, August 2013.

EEA/ESEM Congress, Oslo, August 2011.

Main Research Seminar, Institute of economics, University of Oslo, June 2010

Seminar arranged by the Nordic Tax Research Council, Lillestrøm, November 2009

65th Congress of the International Institute of Public Finance, Cape town, August 2009

‘Skatteforum’, Norwegian Research Council, Bergen, June 2009.

‘Skatteforum’, Norwegian Research Council, Oscarsborg Norway, June 2008

62nd Congress of the International Institute of Public Finance, Cypros, August 2006

60th Congress of the International Institute of Public Finance, Milan, August 2004