Miroslav Palanský

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ORCID ID: 0000-0003-4686-7913 | Researcher ID: N-5876-2017
Born 1992 | Czech citizen | Based in Prague, Czechia
This version: October 2026

Affiliations

2023—	**Assistant Professor of Economics, Centre for Public Finance, Institute of Economic Studies, Charles University,** Prague, Czechia. *Previous roles: Junior Researcher (2014–2021), Research Fellow (2021–2023).* *Selected projects: DemoTrans, COFFERS, MINITAX.* *Selected research visits: Columbia University, University of California Berkeley, University of Maryland, University of Auckland, Paris School of Economics.* *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, International Tax Observatory,** Paris, France.
2014—2019	**Analyst, EconLab,** Prague, Czechia. *Selected projects: PolitickeFinance.cz.*

Publications

Articles in peer-reviewed journals

1. Janský, P., Palanský, M., Skuhrovec, J. & Žalman, J. 2026. Public procurement and tax haven exposure in Europe. **FinanzArchiv / European Journal of Public Finance**, accepted.
2. Boukal, T., Janský, P., Palanský, M. & Parízek, M. 2026. Competing forums in global tax governance: OECD, UN, and the prospects of multilateral cooperation. **Global Policy**, accepted.
3. Boukal, T., Janský, P. & Palanský, M. 2026. Decomposing the revenue implications of the global minimum tax. **International Tax and Public Finance**, forthcoming. | link
4. Cobham, A., Cobham, D. & Palanský, M. 2026. Too much finance: Evidence of pure negative effects on growth. **The Manchester School**, *94*(6): 688–703. | link
5. Tuinsma, T., De Witte, K., Janský, P., Palanský, M. & Titl, V. 2025. Effects of corporate transparency on tax avoidance: Evidence from country-by-country reporting. **International Tax and Public Finance**, *32*: 1366–1398. | link
6. 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
7. Janský, P., Meinzer, M. & Palanský, M. 2022. Is Panama really your tax haven? Secrecy jurisdictions and the countries they harm. **Regulation & Governance**, *16*(3): 673–704. | link
8. Janský, P., Láznička, J. & Palanský, M. 2021. Tax treaties worldwide: Estimating elasticities and revenue foregone. **Review of International Economics**, *29*(2), 359-401. | link
9. Palanský, M. 2021. The value of political connections in the post-transition period: Evidence from Czechia. **Public Choice**, *188*, 121–154. | link
10. 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

11. 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

12. Etter-Phoya, R., Harari, M., Meinzer, M., & Palanský M. 2022. Global financial systems and tax avoidance. In Sims, K. et al. (Eds.), The Routledge Handbook of Global Development. London, UK: Routledge. | link
13. 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
14. 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 (2026/10)

Profit shifting by multinational corporations: Evidence from transaction-level data in Nigeria (with B. Gabanatlhong, J. García-Bernardo, and P. Iyika). Status (2026/10): Revise & Resubmit at *World Bank Economic Review*. A previous version available as UNU-WIDER Working Paper 36/2022 here.

Spillovers of offshore leaks. Status (2026/10): Revise & Resubmit at *Journal of Economic Behavior & Organization*.

Hide-seek-hide? The effects of financial secrecy on cross-border financial assets (with P. Janský and T. Palanská). Status (2026/10): Reject & Resubmit at *American Economic Journal: Economic Policy*. A previous version available as UNU-WIDER Working Paper 9/2022 here.

The indirect effects of profit shifting (with J. García-Bernardo, D. Haberly, P. Janský, and V. Secchini). Status (2026/10): In progress. A previous version available as UNU-WIDER Working Paper 33/2022 here.

You can't tax what you can't see: Using fixed cargo scanners to combat tax evasion (with R. Davies and K. McNabb). Status (2026/10): In progress.

Global policy responses to undertaxed profits: BEPS, GloBE and Side-by-Side (with T. Boukal, P. Janský, and N. Johannesen). Status (2026/10): In progress.

Taxing extreme wealth (with A. Schultz and J. Žalman). Status (2026/10): In progress.

Detecting profit shifting in administrative data: A cross-country analysis (with M. Amalitinga Abagna, K. Bilicka, R. Davies, and N. Strecker). Status (2026/10): In progress.

NGO, Policy & Consultancy Work

Palanský, M. & Tuinsma, T. 2026. Taxing windfall profits in the energy sector. Tax Justice Network, London, UK. | Website

Tax Justice Network. 2025. Financial Secrecy Index 2025. Tax Justice Network, London, UK. | Website

Tax Justice Network. 2024. State of Tax Justice 2024. Tax Justice Network, London, UK. | Website

Tax Justice Network. 2024. Corporate Tax Haven Index 2024. Tax Justice Network, London, UK. | Website

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. 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. 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. 2014. Analýza darů právnických osob politickým stranám. [CZ] EconLab, Prague. | PDF

Policy Consultancies

2025	Taxing windfall profits in the energy sector – revenue estimates and behavioural responses. Consultancy for Greenpeace Czech Republic.
2024—	Profit shifting indicators in corporate income tax returns data: Cross-country evidence. International Growth Centre, London School of Economics.
2024—2025	CbCR analysis and capacity building for ATI partner countries: Using country-by-country reporting data for corporate risk assessment and strengthening readiness for global tax reforms. Commissioned by the Addis Tax Initiative / GIZ. | link
2024	Daň ze superbohatství [A tax on superwealth]. [CZ] Study commissioned by the Czech Green Party (Strana zelených). | link
2023—	Implementing methodologies to quantify and analyze illicit financial flows. Consultancy for UNECA and UNCTAD.
2023—2024	Tax-motivated transfer mispricing in Uganda: Evidence from customs data. International Growth Centre, London School of Economics.
2023	Impact of tax avoidance and a wealth tax on the policies and citizens of EU member states. Study commissioned by the Greens/EFA, European Parliament. | link
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, European Parliament.

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

2025	**Utrecht University,** July 2025, Utrecht, the Netherlands, with Vítězslav Titl.
2025	**Paris School of Economics,** April-May 2025, Paris, France, with Gabriel Zucman.
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

2025—	Public Economics (undergraduate, AEP programme), CERGE-EI.
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

2025	Detecting Profit Shifting in Administrative Data: A South African Perspective (with Davies, R., and Amalitinga Abagna M., via Tax Justice Network). UNU-WIDER grant, *United Nations University — World Institute for Development Economics Research, Helsinki, Finland*.
2025-2026	Profit shifting indicators in corporate tax returns data: An empirical cross-country assessment (with Bilicka, K., Davies, R., and Strecker, N., via Tax Justice Network). International Growth Center, London School of Economics, London.
2023	Tax-motivated transfer mispricing in Uganda: Evidence from customs data and possible remedies (with Ategyeka, R., Davies, R., McNabb, K., and Namunane, S., 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, team member and Work Package lead.
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.
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.
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

2026	DemoTrans Final Conference on Democracy, Globalisation, and the Future of Governance, Leuven, Belgium *(keynote)*; European Parliament, Subcommittee on Tax Matters (FISC), public hearing on the recast of the Directive on Administrative Cooperation, Brussels, Belgium *(invited expert)*; Workshop on South African Administrative Data, Dublin, Ireland; Offshore, Mobility, and Taxation Conference, London, United Kingdom *(planned)*; Annual Congress of the European Economic Association, Dublin, Ireland *(planned)*; 82nd Annual Congress of the International Institute of Public Finance, Lisbon, Portugal *(planned)*
2025	DemoTrans Conference on Democracy and Capitalism, Leuven, Belgium; 2nd Ghent Conference on International Taxation, Ghent, Belgium; OECD, Paris, France; CESifo Venice Summer Institute, Venice, Italy; 81st Annual Congress of the International Institute of Public Finance, Nairobi, Kenya; 7th World Bank / ODI Global / IFS Public Finance Conference, London, United Kingdom.
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

2026	Administrative Data and Tax Policy Analysis in Africa, Accra, Ghana (Co-Chair of the Local Organizing Committee, Chair of the Scientific Committee)
2025	A climate for change: Towards just taxation for climate finance, Campinas, Brazil (Member of the Scientific Committee); Unlocking the potential of tax administrative data for tax abuse research, Prague, Czechia (Local Organizer).
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 (3x), 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), FinanzArchiv/European Journal of Public Finance.

Personal Skills

Languages	Czech (native), English (C2), French (C1), Spanish (B2), Italian (B1)
Software	Stata, R, Python, LaTeX