

RUBY DOELEMEN

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EDUCATION

PhD in Economics in the Doctoral Program for International Business Taxation

WU Vienna University of Economics and Business

September 2022 - Now

Thesis: “*Multinational Tax Avoidance and Legislative Countermeasures*”

Supervisor: Dominika Langenmayr

MSc Economics and Taxation

8.3/10 Cum Laude

Erasmus University Rotterdam

September 2021 - June 2022

Thesis: “*The economic and legal consequences of economic double taxation resulting from hybrid mismatch rules in the EU Anti-Tax Avoidance Directive*”

BSc Economics and Business Economics

8.5/10 Cum Laude

Erasmus University Rotterdam

September 2017 - June 2021

Major: *Policy Economics* | Minor: *Deepening Minor Fiscal Economics*

BSc Economics and Taxation

8.3/10 Cum Laude

Erasmus University Rotterdam

September 2017 - June 2020

Thesis: “*The Dutch earnings stripping rule and the EU freedom of establishment*”

EXTRACURRICULAR EDUCATION

Master Honours Programme: Tackling Inequalities

Erasmus University Rotterdam

September 2021 - June 2022

Tackling Inequalities is an interdisciplinary Master Honours Programme at Erasmus University Rotterdam, focused on the dynamics and dimensions of social inequalities.

ESE Bachelor Honours Research Class

Erasmus University Rotterdam

September 2019 - June 2020

Supervisor: Hans van Kippersluis

The goal of the Bachelor Honours Research Class is to offer students with the potential to follow a research career exposure to the ins and outs of academic research. As a research assistant, I assisted with empirical analysis, literature research, and reviewing academic papers. The research project concerned analysing administrative microdata to assess the effects of first childbirth on Dutch parents' earnings trajectories.

Peking University Summer School International

8.6/10

北京大学

June 2019 - July 2019

Courses: *The Rise of China and Change in World Politics and Transition and Public Policy in China.*

ESE Bachelor Honours Class

Erasmus University Rotterdam

September 2018 - June 2019

The goal of the Bachelor Honours Class is to deepen and broaden its students' economic knowledge, stimulate personal development, and increase academic skills.

PUBLICATIONS AND WORK IN PROGRESS

R. Doeleman, D. Langenmayr, and D. Schindler. (2024). **Could Country-by-Country Reporting Increase Profit Shifting?** *CESifo Working Paper 11464*.

R&R at the American Economic Journal: Economic Policy.

Presented at EIASM Workshop on Accounting and Economics (Vienna, AT); CESifo Area Conference on Public Economics (Munich, DE); Applied Economics Seminar at Erasmus School of Economics (Rotterdam, NL); MPG Conference on Governance and its Funding in the 21st Century (Berlin, DE); 6th Vienna Doctoral Consortium in Taxation (Vienna, AT); 79th Annual Congress of the IIPF (Logan, UT); Ghent Conference on International Business Taxation (Ghent, BE); ZEW Public Finance Conference (Mannheim, DE).

R. Doeleman. (2026). **Substance-ial Investment Shifting: The Role of Substance in Anti-Tax Avoidance Rules.** *Work in Progress*.

Presented at 80th Annual Congress of the IIPF (Prague, CZ); Seminar on Research in Tax Accounting (Vienna, AT); RSIT Conference (Tübingen, DE); Virtual Doctoral Tax Seminar; EIASM Doctoral Seminar (Vienna, AT); Research Seminar at NHH (Bergen, NO) and Stanford Tax Lab (Stanford, CA).

H. Amberger, and R. Doeleman. (2026). **Real Effects of Income Shifting.** *Work in Progress*.

H. Amberger, R. Doeleman, and S. Pendl. (2025). **(Mis)Measurement of Income Shifting.** *WU International Taxation Research Paper Series No. 2026-01*.

Presented at Engage.EU Workshop on Taxation and Sustainability (Bergen, NO); Doctoral Tax Seminar (Mannheim, DE); Joint Research Centre of the European Commission (Seville, ES); Max Planck Conference on the Division of Corporate Revenue in a Globalized World (Berlin, DE); 15th EIASM Conference on Current Research in Taxation (Vienna, AT); 80th Annual Congress of the IIPF (Nairobi, KE); 118th NTA Annual Conference (Boston, MA).

R. Doeleman. (2023). **In Principle, (Im)possible: Harmonizing an EU Arm's Length Principle.** *EC Tax Review 32.3*.

R. Doeleman. (2023). **Voldoende goedkeuring of onvoldoende duidelijkheid? Over dubbele belastingheffing in de hybridemismatchmaatregelen.** *NLF-W 26*.

R. Doeleman. (2022). **ATAD3: substance-iële gevolgen voor de deelnemingsvrijstelling?** *NLF-W 17*.

REFEREE WORK

Review of World Economics; European Journal of Political Economy; International Tax and Public Finance; FinanzArchiv.

AWARDS AND PRIZES

WU Business Taxation Best Paper Award 2025

for paper "Could Country-by-Country Reporting Increase Profit Shifting?"

co-authored with Dominika Langenmayr and Dirk Schindler

RESEARCH VISITS

Stanford Tax Lab | Stanford University

Invited by Rebecca Lester

January 2026

NHH Norwegian School of Economics

Invited and funded by Evelina Gavrilova-Zoutman and Elisa Casi-Eberhard

April - May 2025

TEACHING

BSc Course Taxation of Corporate Income

WU Vienna University of Economics and Business

October - December 2025

The course was taught together with Harald Amberger. The goal of the course is to introduce students to principles of business taxation and decision-making under the influence of taxes.

MSc Course Tax Policy

Erasmus University Rotterdam

January 2023 - Now

The goal of the course is for students to write a research paper where they use economics methods to answer a tax policy-relevant research question.

Teaching Assistant BSc Course Research Project

Erasmus University Rotterdam

April 2021 - July 2021

I assisted Bastian Ravesteijn in his course Research Project. In the course, students apply several economic methods to different types of data and write two research articles.

Teaching Assistant BSc Courses Mathematics 1, Statistics 1, and Microeconomics

Erasmus University Rotterdam

September 2018 - June 2019

I was a Teaching Assistant for Mathematics 1 (Albert Wagelmans), Statistics 1 (Michel van de Velden), and Microeconomics (Jurjen Kamphorst).

PROJECTS AND COMMITTEES

Scientific Committee on EU Tax Law

Vereniging for Belastingwetenschap (Dutch Association for Tax Law)

May 2023 - Now

I am part of an interdisciplinary scientific committee that is tasked with drafting a report on the influence of EU law on Dutch and international tax law.

Student Assistant ESE Bachelor Honours Class

Erasmus University Rotterdam

September 2019 - June 2020

I assisted Brigitte Hoogendoorn in organizing theme cycles on Poor Economics and Policy Economics, and a skills programme including co-creation, culture, personal leadership, and empirical research.

WORK EXPERIENCE

Intern at the Directorate General Fiscal Affairs

Ministry of Finance of the Netherlands

May 2021 - July 2021

I assisted in drafting legislative proposals and answering policy questions from national and international political institutions.

Working Student Corporate Taxation

Loyens & Loeff, and KPMG Meijburg & Co

September 2020 - January 2021 and April - July 2021

I was involved in advising clients on international corporate tax and withholding tax issues.