

THOMAS A. GRESIK

CURRICULUM VITAE – January 2026

Department of Economics
3044 Jenkins Nanovic Halls
University of Notre Dame
Notre Dame, IN 46556

(574)-631-9341 (office)
tgresik@nd.edu
<http://www.nd.edu/~tgresik/>

EDUCATION

M.Div., Bexley Seabury Seminary, 2025.
Ph.D., Managerial Economics and Decision Sciences, Northwestern University, 1987.
M.S., Social Sciences, California Institute of Technology, 1982.
B.A., Mathematics and Economics with Departmental Honors, Northwestern University, 1981.

ACADEMIC EXPERIENCE

May-June 2020 Visiting professor, Catholic University of Lublin
June 2014 Instructor, T H E Doctoral Course on Mechanism Design, University of Hohenheim.
May 2012 Instructor, Fourth GIST Summer School: Mechanism Design and its Applications to International Trade and Investment, University College Dublin and CEPR.
May/June 2010 Visiting professor, Joint Graduate Instruction Centre. Faculty of Economic Science, University of Warsaw and Warsaw School of Economics. EU Human Capital Operational Programme.
2004 - Professor, Department of Economics, University of Notre Dame.
(Department name from July 2003 to June 2010 was the Department of Economics and Econometrics.)
2000 - 2004 Professor, Department of Finance, Mendoza College of Business, University of Notre Dame.
1991 - 2000 Associate Professor of Economics, Department of Economics, The Pennsylvania State University.
1985 - 1991 Assistant Professor of Business Economics, John M. Olin School of Business, Washington University, St. Louis.

PUBLICATIONS

The rate at which a simple market converges to efficiency as the number of traders increases: An asymptotic result for optimal trading mechanisms, with Mark A. Satterthwaite. June 1989. *Journal of Economic Theory* (48):304-332. Reprinted in *Bargaining with Incomplete Information*. Edited by P. Linhart, R. Radner, and M. Satterthwaite. Academic Press, 1992.
The efficiency of linear equilibria of sealed-bid double auctions. February 1991. *Journal of Economic Theory* (53):173-184. Reprinted in *Bargaining with Incomplete Information*. Edited by P. Linhart, R. Radner, and M. Satterthwaite. Academic Press, 1992.
Efficient bilateral trade with statistically dependent beliefs. February 1991. *Journal of Economic Theory* (53):199-205.
Ex ante efficient, *ex post* individually rational trade. February 1991. *Journal of Economic Theory* (53):131-145. Abstract printed in *Zentralblatt für Mathematik*, 1991. Reprinted in *Bargaining with Incomplete Information*. Edited by P. Linhart, R. Radner, and M. Satterthwaite. Academic Press, 1992.
Ex ante incentive efficient trading mechanisms without the private valuation restriction. October 1991. *Journal of Economic Theory* (55):41-63.

Incentive compatible regulation of a foreign-owned subsidiary, with Douglas R. Nelson. May 1994. *Journal of International Economics* (36):309-331. Reprinted in *The Economics of Transfer Pricing (International Library of Critical Writings in Economics 357)*, edited by L. Eden and A. Bahr. Edward Elgar, 2019.

Incentive-efficient equilibria of two-party sealed-bid bargaining games. January 1996. *Journal of Economic Theory* (68):26-48.

Regulation of multinational firms with two active governments: A common agency approach, with Eric W. Bond, January 1996. *Journal of Public Economics* (59):33-54.

Competition between asymmetrically informed principals, with Eric W. Bond, September 1997. *Economic Theory* (10):227-240.

Arm's-length transfer pricing and national welfare, in *Advances in Applied Microeconomics*, v. 8, edited by Michael R. Baye, JAI Press, 1999.

The strategic effects of batch processing, with Edward C. Mansley. August 2001. *International Economic Review* (42):697-728.

The taxing task of taxing transnationals. September 2001. *Journal of Economic Literature* (39):800-838. Reprinted in *Petroleum Industry Regulation within Stable States*, Solveig Glomsrød and Petter Osmundsen eds., Ashgate Press, 2005. Translated into Japanese by Professor Shoji Yamada of Nanzan University and published in *The Nanzan Journal of Economic Studies* (20), June 2005.

Rationing rules and European Central Bank auctions. November 2001. *Journal of International Money and Finance* (20):793-808.

Tax competition and foreign capital, with Ronald Davies. March 2003. *International Tax and Public Finance* (10):127-145.

Transfer pricing in vertically integrated industries, with Petter Osmundsen. June 2008. *International Tax and Public Finance* (15):231-255.

Introduction to the special section on multinational taxation and tax competition, with Jürgen von Hagen. January 2010. *European Economic Review* (54):80-81.

Formula apportionment vs. separate accounting: A private information perspective. January 2010. *European Economic Review* (54):133-149.

The effects of statistically dependent values on equilibrium strategies of bilateral k -double auctions. May 2011. *Games and Economic Behavior* 72:139-148.

Efficient delegation by an informed principal, with Eric Bond. Fall 2011. *Journal of Economics and Management Strategy* 20:887-924.

Assessing the normative differences between formula apportionment and separate accounting, in *Fundamentals of International Transfer Pricing in Law and Economics*, W. Schön and K. Konrad, eds., Springer-Verlag Berlin Heidelberg, 2012.

Allowing firms to choose between separate accounting and formula apportionment taxation. June 2016. *Journal of Public Economics* 138:32-42.

Immobilizing corporate income shifting: Should it be safe to strip in the harbor?, with Dirk Schindler and Guttorm Schjelderup, August 2017. *Journal of Public Economics* 152:68-78.

Unilateral tax reform: Border adjusted taxes, cash flow taxes, and transfer pricing, with Eric Bond, April 2020. *Journal of Public Economics* 184: Article 104160.

On the incentive compatibility of universal adoption of destination-based cash flow taxation, with Eric Bond, published October 2022, in print December 2023, *International Tax and Public Finance* 30:1576 – 1600.

Transfer pricing under global adoption of destination-based cash-flow taxation, with Guttorm Schjelderup, published June 2023, in print February 2024, *International Tax and Public Finance* 31:243 – 261.

Tax policy competition under destination-based taxation, with Thomas Beyer, published January 2024, in print February 2025, *Review of International Economics* 33:33-50.

Theoretical analyses of tax havens, with John D. Wilson, in *Research Handbook on the Economics of Tax*

Havens, edited by A. Lejour and D. Schindler, Cheltenham: Edward Elgar Publishing, December 2024.

Playing easy or playing hard to get: When and how to attract FDI, with Dirk Schindler and Guttorm Schjelderup, *Journal of Economic Behavior and Organization*, 237: Article 107137, published online July 2025. <https://doi.org/10.1016/j.jebo.2025.107137>.

EDITORIAL POSITIONS

Associate Editor, *Group Decision and Negotiation* (1995 – 2018)

Associate Editor, *International Tax and Public Finance* (2004 –)

Associate Editor, *European Economic Review* (2005 – 2012)

Co-editor, *Journal of Economic Behavior and Organization* (2012 – 2016); Associate Editor (2017 –)

PROFESSIONAL AFFILIATIONS

Fellow, Center in Political Economy, Washington University, (1988 – 1991)

Associate, Center for Research on Conflict and Negotiation, Pennsylvania State University (1991 – 1996), Executive Committee (1992 – 1996)

Fellow, The Helen Kellogg Institute for International Studies, University of Notre Dame (2000 –)

Fellow, Institute for Educational Initiatives, University of Notre Dame (2008 – 2017)

Affiliate member, Norwegian Centre for Taxation, Norwegian School of Economics (2012 –)

Academic Advisory Board, Norwegian Centre for Taxation, Norwegian School of Economics (2017 –)

Fellow, Nanovic Institute for European Studies, University of Notre Dame (2014 –)

Fellow, The Center for Economic Studies and the Ifo Institute (CESifo), LMU University (2015 –)

PROFESSIONAL ACTIVITIES

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| 2023 | Co-organizer of the conference, Conference on Governance and its funding in the 21 st century, hosted by the Max Planck Institute for Tax Law and Public Finance, the Norwegian Centre for Taxation, and the University of Notre Dame, held in Berlin, Germany. |
| 2022 | Organizer, Fall Midwest Economic Theory and International Economics Meetings. |
| 2019 | Co-organizer of the conference, Unilateralism and the Limits of International Fiscal Coordination, hosted by the Max Planck Institute for Tax Law and Public Finance, the Norwegian Centre for Taxation, and the University of Notre Dame, held in London, UK. |
| 2017 | Co-organized on the conference, From Panama to BEPS: Tax Evasion or Tax Avoidance International and National Policies to Confront Personal and Corporate Tax Strategies, held in Bergen, Norway with the Norwegian Centre for Taxation and the Max Planck Institute for Tax Law and Public Finance. |
| 2015 | Co-organizer of a conference on Tax Citizenship and Income Shifting hosted by the Max Planck Institute for Tax Law and Public Finance, the Norwegian Centre for Taxation, and the University of Notre Dame, London, United Kingdom. |
| 2012 | Program Committee, 68 th IIPF Congress, Dresden, Germany |
| 2011 | Program Committee, 2011 SAET Meetings, Faro, Portugal |
| 2010 | NSF/NBER Decentralization Conference, Dublin, Ireland, co-organizer with James Bergin. |
| 2008 | Conference on Multinational Taxation and Tax Competition, Amsterdam, The Netherlands, organized conference and co-edited special section of the <i>European Economic Review</i> . |
| 2002 | Fall Midwest Economic Theory and International Economics Meetings, co-organizer with Richard Jensen. |
| 1998 - 1999 | Member, Program Committee, 1999 Summer Econometric Society Meetings. |
| 1997 | NSF/NBER Decentralization Conference, Pennsylvania State University, organizer. |
| 1994 | Fall Midwest Mathematical Economics and Midwest International Economics |

1989 Conferences, organizer.
Fall Midwest Mathematical Economics and Midwest International Economics
Conferences, co-organizer with Wilhelm Neuefeind.

REFEREING ACTIVITIES

Academy of Management Review, American Economic Review, Canadian Journal of Economics, Decision Sciences, Econometrica, Economic Design, Economic Inquiry, Economic Letters, Economic Theory, European Economic Review, European Journal of Operational Research, Games and Economic Behavior, Group Decision and Negotiation, International Economic Review, International Journal of Industrial Organization, International Tax and Public Finance, Journal of Economic Behavior and Organization, Journal of Economic Theory, Journal of Economics and Management Science, Journal of International Economics, Journal of Law, Economics, and Organization, Journal of Public Economic Theory, Journal of Public Economics, Management Science, National Tax Journal, Public Finance Review, RAND Journal of Economics, Review of Economic Studies, Review of International Economics, Southern Economic Journal, Swiss National Science Foundation, and the National Science Foundation.

CASE DEVELOPMENT

Contributed cases to the Instructor's Manual for Robert H. Frank's *Microeconomics and Behavior*, 2nd and 3rd eds., McGraw-Hill.

TEACHING EXPERIENCE

2000 - University of Notre Dame - Undergraduate: Game Theory, Intermediate Microeconomics, Managerial Economics, Principles of Microeconomics, Strategic Managerial Analysis, Taxation in a Global Economy; MBA: Strategic Managerial Analysis; Ph.D.: Microeconomic Theory, Industrial Organization.

Department Teaching Award – Game Theory (Fall 2024), Microeconomics Theory I (Ph.D.) (Fall 2015, Fall 2021), Industrial Organization (Ph.D.) (Fall 2018), Taxation in a Global Economy (Fall 2021, Fall 2022, Spring 2024)

1991 - 2000 Pennsylvania State University - Undergraduate: Intermediate Microeconomics, Game Theory, Honors Seminar, The Multinational Firm. Graduate: Industrial Organization, Microeconomic Theory (M.A. and Ph.D.).
Departmental Undergraduate Teaching Award - Spring 1996, Fall 1996, Spring 1998, Spring 1999.

1985 - 1991 Washington University, John M. Olin School of Business.
MBA courses: Microeconomics for Managers, Management Science.
Ph.D. Course: Bayesian Decision Making, Expected Utility Theory.

DOCTORAL STUDENTS

Pennsylvania State University

Markku Stenborg, committee (Ministry of Finance, Finland)
Onsong Shin, committee (Korean Board of Audit and Inspection)
Edward Mansley, chair (CDC)
Jane Livingstone, committee (LSU)
Ronald Davies, chair (Oregon)

University of Notre Dame

Celestine Chukumba (Pennsylvania State University)
Huyen Pham, chair (Analysis Group, Dallas)

Alejandro Montecinos, chair (Universidad Adolfo Ibáñez, Chile)

Giorgi Piriashvili, chair (The International School of Economics at Tbilisi State University (ISET))