

June 2010

Curriculum Vitae

Professor Benno Torgler

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POSITIONS:

- Professor, Queensland University of Technology, 2008-
- Associate Professor, Queensland University of Technology, 2007-2008.
- Previous positions (including visiting positions): Yale University (USA), UC Berkeley (USA), Georgia State University (USA), and University of Basel (SWITZERLAND).
- Since 2004 Research Fellow at the Center for Research in Economics, Management and the Arts (CREMA) in Switzerland.
- Since April 2007, CESifo Research Affiliate (CESifo Research Network) in Germany.
- Since 2007 Associate Member of the research group in Economics, Sport and Intangibles, ESIRg in Spain.
- Since 2007 Independent Advisor of the Institute of Local Public Finance in Germany.
- Since 2008 Editor: *Economic Analysis & Policy*.
- Since 2008 Executive Board Member of the National Centre for Econometric Research (NCER) in Australia.
- Since 2009 Executive Board Member ISBS in Germany.
- 2003 PhD (Dr.rer.pol), Economics, summa cum laude, University of Basel, Switzerland (Advisors: Professor René L. Frey and Professor Bruno S. Frey). The PhD has been awarded with the university medal (Amerbachpreis 2004).
- 1999 Master of Economics, University of Zurich, Switzerland.

GRANTS

1. ARC Discovery grant [DP0987840](#) Should rational individuals be optimistic? Theory, survey evidence, experimental evidence, and policy implications.
2. ARC Linkage Grant [LP0884074](#) (Using Heart Rate Variability measurements to identify the effects of stress on decision making).

3. ARC Discovery grant DP0988254 (Determining urban water conservation and management strategies: a novel approach using field experiment and survey data)
4. ARC Linkage Grant LP0669644 (Integrated Financial Fraud Detection in Enterprise Applications, joined in December 2008 due to an invitation by ISI).
5. Further research grants:
 - Australia: Smart Services CRC Anti-Money Laundering Project “Money Laundering from an Economic and Policy Perspective” 2008-2009 (together with Information Security Institute).
 - Spain: Medición de intangibles en el deporte profesional. Evaluación de eficiencia y competitividad de las ligas europeas y americanas. Implicaciones en áreas de gestión, marketing y organización industrial" (SEJ2007-67295/ECON).
 - Switzerland:
 - Research Grant from the Swiss National Science Foundation, Bern, Switzerland, 2005-2007.
 - Research Grant from the Max Geldner-Stiftung, Basel, Switzerland, 2004.
 - Research Grant from the Janggen-Pöhn-Stiftung, St. Gallen, Switzerland, 2004.
 - Research Grant from the Freiwillige Akademische Gesellschaft, Basel, Switzerland, 2004.
 - Research Grant from the University of Basel (Fond zur Förderung des akademischen Nachwuchses), 2004.
 - Research Grant from the Swiss National Science Foundation, Bern, Switzerland, 2003.

EDITOR, EDITORIAL BOARD:

- Editor: Economic Analysis & Policy, 2008-
- International Journal of Sport Management and Marketing, 2005 -
- The International Scope Review, 2006 – 2008
- Public Finance Review, 2009-

RESEARCH EVALUATIONS

2010

- Ranked 2nd overall in Australia (2003-2007) based on the ABDC list (Copwer 2008).
- Ranked 9th in the worldwide economics RePEc ranking of young economists (May 2010).
Ranked among the top 5% authors worldwide based on RePEc.
- Ranked 24th among German speaking researchers abroad in the Handelsblatt-Ranking of “Most productive economists 2004-2008” (also top 100 in the overall career performance).

REFEREE:

JOURNALS, PUBLISHERS & RESEARCH FOUNDATIONS

Agriculture Economics, American Economic Review, Applied Economics, B.E. Journal of Economic Analysis & Policy, Cambridge Scholar Press, Cambridge University Press, Constitutional Political Economy, Comparative Economic Studies, Društvena Istraživanja, Economic Journal, Economic Inquiry, Economic Analysis and Policy, Economics of Governance, Economics of Transition, European Economic Review, European Journal of

Comparative Economics, European Journal of Political Economy, European Journal of Happiness Studies, Journal of Political Economy, Feminist Economics, FinanzArchiv, International Scope Review, International Economic Review, International Journal of Manpower, Intervention, MIT Press, Journal of Applied Economics, Journal of Comparative Economics, Journal of Economic Behavior and Organization, Journal of Economic Psychology, Journal of Environmental Economics and Management, Journal of Institutional and Theoretical Economics, Journal of Political Economy, Journal of Public Economics, Journal of Socio-Economics, Journal of Sports Economics, Journal of Theoretical Politics, KYKLOS, Management Science, National Tax Journal, Law and Social Inquiry, Perspektiven der Wirtschaftspolitik, Post-Communist Economies, Public Choice, Public Finance Review, Review of Law and Economics, Social Sciences and Humanities Research Council of Canada, Southern Economic Journal, Swiss Journal of Economics and Statistics.

PUBLICATIONS:

BOOKS

1. Alm, James, Jorge Martinez-Vazquez, and Benno Torgler (eds.) (2010). *Developing Frameworks for Explaining Tax Compliance* (forthcoming in Routledge).
2. Torgler, Benno, María A. García-Valiñas, and Alison Macintyre (2010). *Participation in Environmental Organizations*, Routledge (forthcoming in Routledge).
3. Frijters, P., U. Dulleck and Torgler, B. (2008). *Introductory Economics for Decision Makers*. What you Need to Know to Make Economic Decisions in Australia. Melbourne: Thomson.
4. Christoph A. Schaltegger, Friedrich Schneider, Benno Torgler (2008). *Schattenwirtschaft, Steuerhinterziehung und Steuermoral in der Schweiz (Shadow Economy, Tax Evasion and Tax Morale in Switzerland)*, Verlag Ruegger.
5. Torgler, Benno (2007). *Tax Compliance and Tax Morale: A Theoretical and Empirical Analysis*, Cheltenham, UK: Edward Elgar.

JOURNALS AND BOOK CHAPTERS

2010 & FORTHCOMING:

6. Frey, Bruno S., David A. Savage, and Benno Torgler. Interaction of Natural Survival Instincts and Internalized Social Norms Exploring the Titanic and Lusitania disaster, *PNAS (Proceedings of the National Academy of Sciences of the United States of America)*, March 16, 107 (11): 4862-4865.
7. Schaltegger, C. A. and B. Torgler. Work Ethic, Protestantism, and Human Capital, *Economics Letters*. 107: 99-101.
8. Torgler, Benno, Friedrich Schneider and Christoph A. Schaltegger. The Impact of a Bottom-Up Approach on Tax Morale and the Shadow Economy, *Public Choice*. 144: 293-321.
9. Frey, Bruno S., David A. Savage and Benno Torgler. Noblesse Oblige? Determinants of Survival in a Life and Death Situation, *Journal of Economic Behavior and Organization*. 74: 1-11.

10. Torgler, Benno (2010). 'Comment on "The Spreading of Disorder"', *Economics Bulletin*. 30: 519-523.
11. Gächter, Martin, David A. Savage, and Benno Torgler (2010). The Role of Social Capital in Reducing Negative Health Outcomes among Police Officers, *International Journal of Social Inquiry*. 3: 141-161.
12. Dulleck, Uwe, Andrea Ristl, Markus Schaffner, and Benno Torgler (forthcoming). Heart Rate Variability, the Autonomous Nervous System, and Neuroeconomic Experiments, *Journal of Neuroscience, Psychology, and Economics*.
13. Torgler, Benno and Neven T. Valev (forthcoming). Gender and Public Attitudes Towards Corruption and Tax Evasion, *Contemporary Economic Policy*.
14. Alm, James and Benno Torgler (forthcoming). Do Ethics Matter? Tax Compliance and Morality, *Journal of Business Ethics*.
15. Torgler, Benno (forthcoming). Serious Tax Non-Compliance: Motivation and Guardianship, *Criminology & Public Policy*.
16. Torgler, Benno and Sascha Schmidt (forthcoming). On the Endogeneity of the Pay-Performance Relationship in Professional Soccer, *Empirical Economics Letters*.
17. Garcia-Valiñas, Maria A. and Benno Torgler (forthcoming). Impuestos y protección medioambiental: Un análisis de las preferencias individuales a nivel europeo, *Revista de Economía Aplicada*.
18. Torgler, Benno (forthcoming). Attitudes Towards Paying Taxes in the USA: An Empirical Analysis, in: Robert McGee (ed.), *The Ethics of Tax Evasion*. Springer.
19. Torgler, Benno, Friedrich Schneider, and Alison Macintyre (forthcoming). Shadow Economy, Voice and Accountability and Corruption, in Friedrich Schneider (ed.), *Handbook on the Shadow Economy*, Edward Elgar, Cheltenham, UK.

2009

20. Cummings, Ronald G. Jorge Martinez-Vazquez, Michael McKee and Benno Torgler (2009). Tax Morale Affects Tax Compliance: Evidence from Survey and an Artefactual Field Experiment, *Journal of Economic Behavior and Organization*. 70: 447-457.
21. Torgler, Benno, Bruno S. Frey, and Clevo Wilson (2009). Environmental and Pro-Social Norms: Evidence on Littering," *B.E. Journal of Economic Analysis & Policy*. 9(1), (Topics), Article 18.
22. Grigoriadis, Theocharis N. and Benno Torgler (2009). Energy Regulation, Roll Call Votes and Regional Resources: Evidence from Russia, *Energy Economics*. 31: 322-334.
23. Torgler, Benno and Friedrich Schneider (2009). The Impact of Tax Morale and Institutional Quality on the Shadow Economy, *Journal of Economic Psychology*. 30: 228-245.
24. Martinez-Vazquez, Jorge and Benno Torgler (2009). The Evolution of Tax Morale in Modern Spain, *Journal of Economic Issues*. XLIII: 1-28.
25. Schmidt, Sascha L., Benno Torgler and Bruno S. Frey (2009). Die Auswirkungen von Neid auf individuelle Leistungen: Ergebnisse einer Panelanalyse, *Zeitschrift für Betriebswirtschaft*. 79: 303-334.
26. Torgler, Benno and Christoph A. Schaltegger (2009). Religion and Economy: A Comment, *Economics Bulletin*. 29:2227-2230.

27. Dong Bin and Benno Torgler (2009). Corruption and Political Interest: Empirical Evidence at the Micro Level, *Journal of Interdisciplinary Economics*. 21: 295-325.
28. Dong, Bin and Benno Torgler (2009). Corruption, Social Norms, and Political Interest, *Empirical Economics Letters*, 8: 71-77.

2008

29. Torgler, Benno, Nemanja Antić, and Uwe Dulleck (2008). Mirror, Mirror on the Wall, Who is the Happiest of them All?, *Kyklos*. 61: 309-319.
30. Torgler, Benno (2008). What Do We Know about Tax Fraud? An Overview of Recent Developments, *Social Research*. 75: 1239-1268.
31. Torgler, Benno (2008). Trust in International Organizations: An Empirical Investigation Focusing on the United Nations, *Review of International Organizations*. 3: 65-93.
32. Torgler, Benno (2008). The Determinants of Women's International Soccer Performances, *International Journal of Sport Management and Marketing*. 3: 305-318.
33. Schaltegger, Christoph and Benno Torgler (2008). Direct Democracy, Decentralization and Earmarked Taxation: An Institutional Framework to Foster Tax Compliance, *International Tax Review (INTERTAX)*. 36: 426-433.
34. Frey, Bruno S., Benno Torgler, and Sascha L. Schmidt (2008). Relative Income Position, Inequality and Performance: An Empirical Panel Analysis, in: Patric Andersson, Peter Ayton and Carsten Schmidt (eds.), *Myths and Facts About Football: The Economics and Psychology of the World's Greatest Sport*. Cambridge: Cambridge Scholars Publishing: 349-370.
35. Torgler, Benno, Ihsan C. Demir, Alison Macintyre and Markus Schaffner (2008). Causes and Consequences of Tax Morale: An Empirical Investigation, *Economic Analysis & Policy*. 38: 313-339.
36. Bird, Richard M., Jorge Martinez-Vazquez, and Benno Torgler (2008). Tax Effort in Developing Countries and High Income Countries: The Impact of Corruption, Voice and Accountability, *Economic Analysis & Policy*. 38: 55-71.
37. Torgler, Benno (2008). Introduction to the Special Issue on Tax Compliance and Tax Policy, *Economic Analysis & Policy*. 38: 31-33.
38. Schaltegger, Christoph A., Friedrich Schneider and Benno Torgler (2008). Vertrauen als Basis: Warum verstaerkte Kontrollen und schaeferere Strafen nicht helfen, *Wirtschaftsdienst (Zeitschrift fuer Wirtschaftspolitik)*. 88: 227-230.

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39. Christoph A. Schaltegger and Benno Torgler (2007). Government Accountability and Fiscal Discipline: A Panel Analysis with Swiss Data, *Journal of Public Economics*. 91: 117-140.
40. Frey, Bruno S. and Benno Torgler (2007). Tax Morale and Conditional Cooperation, *Journal of Comparative Economics*. 35: 136-159.
41. Torgler, Benno and Friedrich Schneider (2007). What Shapes Attitudes Toward Paying Taxes? Evidence from Multicultural European Countries, *Social Science Quarterly*. 88: 443-470.

42. Torgler, Benno and Maria A. Garcia-Valiñas (2007). The Determinants of Individuals' Attitudes Towards Preventing Environmental Damage, *Ecological Economics*. 63: 536-552.
43. Torgler, Benno (2007). 'La Grande Boucle': Determinants of Success at the Tour de France, *Journal of Sports Economics*. 8: 317-331.
44. Torgler, Benno and Sascha L. Schmidt (2007). What Shapes Players' Performance in Soccer? Empirical Findings from a Panel Analysis, *Applied Economics*. 39: 2355-2369.
45. Torgler, B. (2007). Determinants of Superstition, *Journal of Socio-Economics*. 36: 713-733.
46. Torgler, Benno and Christoph A. Schaltegger (2007). How Audit Courts Affect Political Discussion, in: Jürgen G. Backhaus (ed.), *Essays in Fiscal Sociology II*. Frankfurt: Peter Lange: 107-119.
47. Torgler, B. (2007). Tax Morale in Central and Eastern European Countries, in: Nicolas Hayoz and Simon Hug (eds.), *Tax Evasion, Trust and State Capacities*. Bern: Peter Lang: 155-186.

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48. Torgler, Benno (2006). The Importance of Faith: Tax Morale and Religiosity, *Journal of Economic Behavior and Organization*. 61: 81-109.
49. Alm, James and Benno Torgler (2006). Culture Differences and Tax Morale in the United States and Europe, *Journal of Economic Psychology*. 27: 224-246.
50. Schaltegger, Christoph A. and Benno Torgler (2006). Growth Effects of Public Expenditure on the State and Local Level: Evidence from a Sample of Rich Governments, *Applied Economics*. 38: 1181-1192.
51. Torgler, Benno and Neven T. Valev (2006). Corruption and Age, *Journal of Bioeconomics*. 8: 133-145.
52. Alm, James, Jorge Martinez-Vazquez and Benno Torgler (2006). Russian Attitudes Toward Paying Taxes – Before, During, and After the Transition, *International Journal of Social Economics*. 33: 832-857.
53. Torgler, Benno and Christoph A. Schaltegger (2006). Tax Morale: A Survey with a Special Focus on Switzerland, *Swiss Journal of Economics and Statistics*. 127: 395-425.
54. Fischer, Justina A. V. and Benno Torgler (2006). The Role of Relative Income Position in Social Capital, *Economics Bulletin*. 26: 1-20.
55. Torgler, Benno and Maria A. Garcia-Valiñas (2006). Participation in Environmental Organizations: Political Interest and State Capacity, *The Empirical Economics Letters*. 5: 269-277.
56. García-Valiñas, María A., Roberto Fernández Llera and Benno Torgler (2006). Preferences Towards Redistribution and Equality: How Important Is Social Capital?, *Research on Economic Inequality*. 14: 31-47.
57. Torgler, Benno (2006). 'Historical Excellence' in Football World Cup Tournaments: Empirical Evidence with Data from 1930 to 2002, *Journal of Law and Economics of Sport (Rivista di diritto ed Economia della Sport)*. 2: 101-116.
58. Bird, Richard, Jorge Martinez-Vazquez and Benno Torgler (2006). Societal Institutions and Tax Effort in Developing Countries, in: James Alm, Jorge Martinez-Vazquez and Mark Rider (eds.), *The Challenges of Tax Reform in the Global Economy*. New York: Springer, pp. 283-338.

59. Torgler, Benno (2006). Compliance in India: An Empirical Analysis, *The ICFAI Journal of Public Finance*. 4: 7-18.
60. Alm, James, Jorge Martinez-Vazquez and Benno Torgler (2006). The Evolution of Tax Morale in Russia in the 90s, *National Tax Association Papers and Proceedings*, Conference 2005, pp. 287-292.
61. Schaltegger, Christoph A. and Benno Torgler (2006). Trust in the Government and Public Debt, *National Tax Association Papers and Proceedings*, Conference 2005, pp. 217-222.

2005

62. Torgler, Benno (2005). Tax Morale in Latin America, *Public Choice*. 122: 133-157.
63. Torgler, Benno (2005). A Knight Without a Sword? The Effects of Audit Courts on Tax Morale, *Journal of Institutional and Theoretical Economics*. 161: 735-760.
64. Torgler, Benno and Jan Werner (2005). Fiscal Autonomy and Tax Morale: Evidence from Germany, *Public Finance and Management*. 5: 460-485.
65. Torgler, Benno and Friedrich Schneider (2005). Attitudes Towards Paying Taxes in Austria: An Empirical Analysis, *Empirica*. 32: 231-250.
66. Torgler, Benno and Christoph A. Schaltegger (2005). Tax Amnesties and Political Participation, *Public Finance Review*. 33: 403-431
67. Torgler, Benno (2005). Tax Morale and Direct Democracy, *European Journal of Political Economy*. 21: 525-531.
68. Bird, Richard, Jorge Martinez-Vazquez and Benno Torgler (2005). Tax Performance in Developing Countries: The Role of Demand Factors. *National Tax Association Papers and Proceedings* (Minneapolis 2004): 284-289.
69. Torgler, Benno and Christoph A. Schaltegger (2005). Tax Amnesties in Switzerland and Around the World, *Tax Notes International*, June 27, pp. 1193-1203.
70. Alm, James and Benno Torgler (2005). Estimating the Determinants of Tax Morale. *National Tax Association Papers and Proceedings* (Minneapolis 2004): 269-274.

2004

71. Torgler, Benno (2004). The Economics of the FIFA Football Worldcup, *KYKLOS*. 2: 287-300.
72. Torgler, Benno (2004). Moral Suasion: An Alternative Tax Policy Strategy? Evidence from a Controlled Field Experiment in Switzerland, *Economics of Governance*. 5: 235-253.
73. Torgler, Benno and Kristina Murphy (2004). Tax Morale in Australia: What Factors Shape It and Has It Changed Over Time?, *Journal of Australian Taxation*. 7: 298-335.
74. Torgler, Benno (2004). Tax Morale in Asian Countries, *Journal of Asian Economics*. 15: 237-266.
75. Torgler, Benno (2004). Cross Culture Comparison of Tax Morale and Tax Compliance: Evidence from Costa Rica and Switzerland, *International Journal of Comparative Sociology*. 45: 17-43.
76. Torgler, Benno (2004). Tax Morale and Tax Compliance: A Cross Culture Comparison, *National Tax Association Papers and Proceedings* (Chicago, 2003): 63-74.

2003

77. Torgler, Benno (2003). Why Do People Go to War?, *Defence and Peace Economics*. 14: 261-280.
78. Torgler, Benno (2003). Does Culture Matter? Tax Morale in an East-West-German Comparison, *FinanzArchiv*. 59: 504-528.
79. Torgler, Benno (2003). To Evade Taxes or Not: That is the Question, *Journal of Socio-Economics*. 32: 283-302.
80. Torgler, Benno (2003). Tax Morale in Transition Countries, *Post-Communist Economies*. 15: 357-381.
81. Torgler, Benno (2003). Tax Morale, Rule Governed Behaviour and Trust, *Constitutional Political Economy*. 14: 119-140.
82. Torgler, Benno (2003). Beyond Punishment: A Tax Compliance Experiment with Taxpayers in Costa Rica, *Revista de Análisis Económico*. 18: 27-56.
83. Torgler, Benno, Christoph A. Schaltegger and Markus Schaffner (2003). Is Forgiveness Divine? A Cross-Culture Comparison of Tax Amnesties, *Swiss Journal of Economics and Statistics*. 139: 375-396.
84. Torgler, Benno (2003). Direct Democracy Matters: Tax Morale and Political Participation, *National Tax Association Papers and Proceedings* (Orlando, 2002): 50-59.
85. Torgler, Benno (2003). Ancestors of the Contemporary Homo Economicus, *Homo Oeconomicus*. 19: 519-541.

2002

86. Torgler, Benno (2002). Speaking to Theorists and Searching for Facts: Tax Morale and Tax Compliance in Experiments, *Journal of Economic Surveys*. 16: 657-684.
87. Frey, René L. and Benno Torgler (2002). Entwicklung und Stand der Steuermoralforschung, *WiSt*. 3: 130-135.

2001

88. Torgler, Benno (2001). Is Tax Evasion Never Justifiable?, *Journal of Public Finance and Public Choice*. XIX: 143-168.
89. Torgler, Benno (2001). What Do We Know about Tax Morale and Tax Compliance?, *RISEC: International Review of Economics and Business*. XLVIII: 395-419.

BOOK REVIEWS

90. Schneider, Friedrich and Dominik H. Enste (2002). The Shadow Economy: An International Survey. Cambridge, Cambridge University Press, *Journal of Economic Literature*. 42 (September 2004), p. 848.

91. Breton, Albert, Gianluigi Galeotti, Pierre Salmon, Ronald Wintrobe (eds.) (2002). Political Extremism and Rationality. Cambridge: Cambridge University Press, in: *KYKLOS*, 56, 2003, pp. 112-115.
92. Dobson Stephen and John Goddard (2001). The Economics of Football. Cambridge: Cambridge University Press, *KYKLOS*, 56, 2003, pp. 120-122.
93. Sieberg, Katri K. (ed.) (2001). Criminal Dilemmas. Understanding and Preventing Crime. Berlin/Heidelberg/New York: Springer, *KYKLOS*, 55, 2002: 141-143.
94. Tanzi, Vito (2000). Policies, Institutions and the Dark Side of Economics. Cheltenham, UK/Northampton, USA: Edward Elgar, *Public Choice*, 108, 2001, pp. 387-390.
95. Furubotn, Eirik G. and Rudolf Richter (2000). Institutions and Economic Theory. Ann Arbor: The University of Michigan Press. Kaspar, Wolfgang and Manfred E. Streit (1999). Institutional Economics. Cheltenham, UK: Edward Elgar, *KYKLOS*, 54, 2001, pp. 633-635.
96. Ménard, Claude (ed.) (2000). Institutions, Contracts and Organization. Cheltenham, UK: Edward Elgar, *KYKLOS*, 54, 2001, pp. 633-635.
97. Kern, William S. (ed.) (2000). The Economics of Sports. Michigan: W.E. Upjohn Institute for Employment Research, *KYKLOS*, 54, 2001, pp. 147-149.
98. Bates, Robert H., Avner Greif, Margaret Levi, Jean-Laurent Rosenthal, and Barry R. Weingast (1998). Analytic Narratives. Princeton, New Jersey: Princeton University Press, *KYKLOS*, 53, 2000, pp. 593-595.
99. Fischer, Lorenz, Thomas Kutsch und Ekkehard Stephan (Hrsg.) (1999). Finanzpsychologie. München/Wien: Oldenbourg, *KYKLOS*, 53, 2000, pp. 600-602.
100. Ripperger, Tanja (1998). Ökonomik des Vertrauens. Analyse eines Organisationsprinzips. Tübingen: Mohr Siebeck, *KYKLOS*, 53, 2000, pp. 418-420.
101. Jean, François und Jean-Christophe Rufin (Hrsg.) (1999). Ökonomie der Bürgerkriege. Hamburg: Hamburger Edition, in: *KYKLOS*, 54, 2001, pp. 145-147.

NEWSPAPER ARTICLES

102. Schaltegger, Christoph A., Friedrich Schneider and Benno Torgler (2008). Vertrauen als Basis für Steuerehrlichkeit. Mehr Kontrollen und härtere Strafen helfen nicht, *Neue Zürcher Zeitung*, March 14, No. 62, p. B2.
103. Frey, Bruno S., Sascha L. Schmidt and Benno Torgler (2006). Die Sieger von morgen, *Frankfurter Allgemeine Zeitung*, June, 8, 2006, Nr. 131, p. 14.
104. Torgler, Benno y Alonso Arroyo (2003). La honestidad ajena incentiva el pago de los impuestos, *El Financiero*, 21-27 de julio del 2003, p. 44.
105. Torgler, Benno and Christoph A. Schaltegger (2003). Eine Brücke zur Steuerehrlichkeit? Steueramnestien - eine heikle Sache, *NZZ*, 9. August 2003, p. 27.
106. Torgler, Benno (2002). Gelegenheit macht keine Diebe: Die Steuermoral der Selbständigen in der Schweiz, in: *Zürcher Wirtschaft*, 9. September, p. 46.
107. Torgler, Benno (2002). Was Fussball alles mit Geld zu tun hat. Eine ökonomische Analyse der Sportart, *NZZ*, 15./16.10.2002, Nr. 136.
108. Torgler, Benno (2001). Gnade vor Recht? Vor- und Nachteile einer Steueramnestie, *NZZ*, June, 29.
109. Torgler, Benno (2001). Ökonomie des Sports, *NZZ* September, 14, Nr. 213.

110. Torgler, Benno (2001). Die Odyssee des Publizierens. Ein Einblick in den Wissenschaftsbetrieb, *NZZ*, October, 12, Nr. 237.

MEDIA COVERAGES

My work has appeared in more than 300 newspapers and (scientific) magazines worldwide (e.g., *TIME* magazine, *New York Times*, *Los Angeles Times*, *ScienceNews*, *SCIENTIFIC AMERICAN*, *Washington Post*, *Spiegel*, *Le Temps*, *Neue Zuercher Zeitung* etc.).