



Tomáš Boukal

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ABOUT ME

I specialize on taxation, profit shifting, transfer pricing, and firm-level tax risk analysis. I study how taxation and firm behaviour are changing in response to recent OECD/G20 policy initiatives, including the Base Erosion and Profit Shifting (BEPS) project and the introduction of the global minimum tax, using detailed administrative data.

RESEARCH FIELDS OF INTEREST

Public and international economics, public finance, taxation, tax avoidance, international political economy

ResearcherID: [KLE-1145-2024](https://orcid.org/0000-0002-0327-6622), ORCID ID: [0000-0002-0327-6622](https://orcid.org/0000-0002-0327-6622)

EDUCATION

2023 – CURRENT Prague, Czechia

PHD IN ECONOMICS AND FINANCE The Institute of Economic Studies, Faculty of Social Sciences, Charles University

- Under the supervision of professor Petr Janský
- **Phd Researcher** at [CORPTAX](#) group.
- **Thesis:** Impact of Financial and Tax Reforms on Multinational Corporations

2021 – 2023 Prague, Czech Republic

MASTER IN ECONOMICS AND FINANCE Institute of Economic Studies, Faculty of Social Sciences, Charles University

- **Thesis:** What Drives the Location of Profits: Examining the Behavior of Multinational Enterprises from Country-by-Country Reporting
- In revised format, **presented** on the **Meeting of the European Public Choice Society** (April 2024, Vienna)
- **Published** as a **working paper**: <https://ies.fsv.cuni.cz/where-do-multinationals-locate-profits-evidence-country-country-reporting>

2016 – 2021 Prague, Czech Republic

BACHELOR IN ECONOMICS AND FINANCE Institute of Economic Studies, Faculty of Social Sciences, Charles University

- **Thesis:** How much in Taxes do Multinational Enterprises Pay?
- **Presented** on the **7th Shadow Conference: The Shadow Economy, Tax Behaviour and Institutions** (September 2021, online)

2016 – 2020 Prague, Czech Republic

BACHELOR IN POLITICAL SCIENCE AND INTERNATIONAL RELATIONS Institute of Political Studies, Faculty of Social Sciences, Charles University

- **Rector's Award** Prof. JUDr. Karel Engliš for the best graduates of social sciences
- **Exchange at the Australian National University** (July - December 2018)

TEACHING ASSISTANT

- 2023, 2024 (Winter Sem.) – Principles of Economics I
- 2024 (Winter Sem.) – International Trade
- 2024, 2025 (Summer Sem.) – Public Finance
- 2024, 2025 (Summer Sem.) – International Political Economy

PUBLICATIONS / WORKING PAPERS

- Boukal T., Janský P., Palanský M. (2024). "Global Minimum Tax and Profit Shifting". IES Working Papers 39/2024. IES FSV. Charles University. [Available](#). R&R in International Tax and Public Finance.
- Boukal T. (2024). "Where Do Multinationals Locate Profits: Evidence from Country-by-Country Reporting". IES Working Papers 31/2024. IES FSV. Charles University. [Available](#).
- Haberly, D., Gullo, V., Shipley, T., Boukal, T., Palanský, M., Barrington, R. (2024). "The Regulation of Illicit Financial Flows (RIFF) dataset: A new world map of 30-years of financial secrecy and anti-money laundering reforms". [Available](#)
- Boukal, T., Janský, P., Johannesen, N. and Palanský, M. "The Impact of BEPS on Multinational Taxation: The Analysis of Past Measures and Future Reforms".
- Boukal, T., Delpuch, S., Hugger, F. and Malá, M.: "MNE Business Functions and Corporate Taxation". Work in progress
- Boukal, T., Janský, P., Palanský, M. and Parížek M. "Competing Forums in Global Tax Governance: The OECD, the UN, and the Prospects of Multilateral Cooperation".

● SELECTED CONFERENCES

- European Economic Association (2024)
- International Institute of Public Finance (2024, 25)
- European Public Choice Society (2024)
- World Bank / ODI Global / IFS Public Finance Conference (2025)
- Annual Mannheim Taxation Conference (2024, 25)
- 2024 European Public Choice Society

● GRANT PARTICIPATIONS

- 2023 – Current [CORPTAX](#) – Taxing multinationals in a globalized world, **Phd Researcher**
- 2023 – Current [DEMOTRANS](#) – Interchange Between Democratic Institutions and the Globalisation of the Economy (Horizon EU)
- 2024 – Sep 2025 [ENSURED](#) – Shaping Cooperation for a World in Transition (Horizon EU)
- 2024 – Current [Peace Research Center Prague](#), **Junior Researcher** (UNCE grant)

● WORK EXPERIENCE

11/2024 – ongoing Prague, Czech Republic

DATA ANALYST AT DEPARTMENT OF RISK ANALYSIS, GENERAL FINANCIAL DIRECTORATE OF THE CZECH REPUBLIC

- Analysis of the administrative data and data from international information exchange
 - Development of a tax risk model focusing on profit shifting behaviour
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06/2023 – 06/2024 Bratislava, Slovakia

DATA ANALYST AT ANTI-FRAUD AND RISK ANALYSIS DEPARTMENT, FINANCIAL DIRECTORATE OF THE SLOVAK REPUBLIC

- Analysis of the administrative data and data from international information exchange
 - Development of a tax risk model focusing on profit shifting behaviour
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09/2020 – 05/2023 Prague, Czechia

BUSINESS INTELLIGENCE CONSULTANT DOLPHIN CONSULTING A.S.

- Contractor for MSD Czech Republic (January 2021 - May 2023)
 - Data Analysis, Data Modeling, Data Visualization, Development and Presentation of Reports
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● OTHER EXPERIENCE

06/2019 – 10/2019 Prague, Czech Republic

CZECH – TAIWANESE BUSINESS CHAMBER (Internship)

02/2019 – 06/2019 Prague, Czech Republic

ASSOCIATION FOR INTERNATIONAL AFFAIRS (AMO) (Internship of the Research Center)

09/2019 – 09/2020 Prague, Czech Republic

HEAD OF POLITICAL CLUB OF THE FACULTY OF SOCIAL SCIENCES, CHARLES UNIVERSITY

- Head of student organization for Academic Year 2019/2020, [link](#)
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● LANGUAGE SKILLS

Mother tongue(s): CZECH

Other language(s):

UNDERSTANDING

SPEAKING

WRITING

Listening

Reading

Spoken production

Spoken interaction

ENGLISH	C1	C1	C1	C1	C1
SPANISH	B1	B2	B1	B1	B1

Levels: A1 and A2: Basic user; B1 and B2: Independent user; C1 and C2: Proficient user

● DIGITAL SKILLS

Programming Languages & Software: Stata • R • SQL • Qlik Sense

Data Management: Data Analysis & Visualization • Large datasets • Econometrics • Machine Learning • BI