

Dr. Katharina Gangl
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Georg-Mueller-Institute of Psychology
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Nationality: Austria

Key Research Areas

Cooperation with authorities and the collective (e.g., tax compliance, compliance in business organisations), ethical decision making, trust, power of institutions, identity, social norms, mass communication, social representations, psychology of the financial crisis

Education

- 10/2009 – **University of Vienna, Austria**
09/2013 *PhD in psychology, summa cum laude*
specialization in Economic Psychology
- PhD thesis: The impact of power and trust on tax compliance
 - Supervisor: Prof. Dr. Erich Kirchler
 - Examiners: Prof. Dr. Benno Torgler (Queensland University of Technology), Prof. Dr. Erik Hölzl (University of Cologne)
- 10/2001 – **University of Vienna, Austria**
11/2008 *Diploma degree in psychology, summa cum laude*
Specialization in Economic Psychology
- Diploma thesis: Empirical testing of the Slippery Slope Framework
 - Supervisor: Prof. Dr. Erich Kirchler
- 09/2006 – **Instituto Superior de Ciencias do Trabalho e da Empresa in Lisbon, Portugal**
02/2007 Erasmus student of Management
10/2001 – **University of Vienna, Austria**
06/2003 Student of Sociology
1997 – **BORG Feldbach, Styria, Austria**
2001 *Matura with specialization in biology, physics and chemistry*

Academic Positions

- 01/2017 – **Georg-August-University of Göttingen, Germany**
Academic Councillor (Assistant Professor) of Prof. Dr. Stefan Schulz-Hardt
07/2015 – **Zeppelin University, Germany**
12/2016 *Postdoctoral researcher* (Prof. Dr. Carmen Tanner)
- Project management
 - Independent and Co-supervision of bachelor thesis and interns
- 10/2013 – **University of Vienna, Austria**
06/2015 *Postdoctoral researcher* (Dr. Eva Hofmann)
- Project management
 - Co-supervision of master thesis
 - Independent supervision of bachelor thesis and interns
- 06/2013 – **Queensland University of Technology, Brisbane, Australia**
09/2013 Visiting Scholar (Prof. Dr. Benno Torgler)
- Research cooperation on several projects
- 01/2011 – **University of Vienna, Austria**
09/2013 *University Assistant* (prae-doc) of Prof. Dr. Erich Kirchler
- Cooperation with national and international research groups (from conceptualizing to examination of research projects)
 - Administration (preparing reports and presentations, organizing PhD seminars and meetings, support to visiting scholars, etc.)

- Assisting in the “Research Project Seminar” (supervising of student groups), at the lecture on “Economic Psychology I and II” (substitution as lecturer, preparing and conducting lecture examinations) and the “Advanced Research Seminar”
- Co-supervision of master thesis
- 09/2010 – **University of Vienna, Austria**
- 12/2010 *Assistant of the head of the doctorate programme psychology* (Prof. Dr. Christian Korunka)
 - Assistance from the entry procedures to the certificate in the PhD programme
 - Coordinating and preparing examination processes in the PhD programme
- 10/2010 **Vienna University of Business Administration and Economics, Austria**
Researcher (Prof. Dr. Elfriede Penz)
 - Statistical data analysing
 - Planning the outlet of a possible paper based on existing data
- 03/2009 – **International Organization for Migration, Vienna, Austria**
- 07/2009 *Researcher* (Dr. Gudrun Kroner)
 - Statistical and qualitative data analysing
 - Report writing (Minor Refugees in Austria, Chechens in Austria)
- 12/2008 – **Vienna University of Business Administration and Economics, Austria**
- 01/2009 *Researcher* (Prof. Dr. Elfriede Penz)
 - Assistance in the application to the seventh EU Framework Programme
 - Writing parts of the application and coordinating meetings
- 08/2007 – **University of Vienna, Austria**
- 06/2008 *Teaching Assistant* (Prof. Dr. Erich Kirchler)
 - Preparation of materials for seminars
 - Co-supervision of a group of students in the “Research Project Seminar”
- 09/2007 – **Trigon Development Consultant, Vienna, Austria**
- 01/2008 *Internship* (Dr. Elfriede Biehal-Heimbürger)
 - Preparing seminars and assessment centers
 - Co-consultant in seminars and assessment centers

Teaching & Supervision activities

- 2013– 16 Bachelor theses, Co-supervision of 19 master and diploma theses
- 2016 **Zeppelin University:** Leadership in Organisations
- 2016 **Zeppelin University:** Social Science Seminar (empirical and statistical training)
- 2016 **Zeppelin University Executive Programme:** Behavioural Business Ethics Seminar
- 2013 – **University of Vienna:** Bachelor Seminar I (empirical training)
- 2015
- 2012 **Pedagogic School of Lower Austria:** Advanced training for teachers of psychology on motivation, leadership, and decision making
- 2012 **University of Vienna:** Presentation techniques for young scientists
- 2010– **University of Vienna:** Seminar in Economic-, Work- and Organizational Psychology
- 2013

Reviewing

Journals: Journal of Economic Psychology (editorial board member), Frontiers in Psychology, Journal of Business Ethics, Applied Psychology: An International Review, Public Finance Analysis, Policy Studies, Review of Public Economics, Journal of Socio-Economics, Journal of Behavioral Economics, Journal of Economic Behavior & Organization, Behavioral Sciences, Journal of Sustainable Tourism, Journal of Social and Political Psychology, Journal of Accounting and Taxation

Funding agencies: European Commission: Horizon 2020 programme (2016), Czech Science Foundation (2015)

Academic memberships

- 2016 **Zeppelin University, Germany**
Non-professorial faculty member of the Management Board of the University

- 2015 **University of Vienna, Faculty of Psychology, Austria**
Non-professorial faculty member of the Management Board of the Faculty
- 2013 – **Austrian Association of Psychologists (ÖGP)**
- 2015 *Speaker of the young scientists*
- Coordinating the young scientists of the six Austrian universities
 - Organizing meetings, seminars, symposia, summer-schools
 - Presenting at conferences and meetings
 - Networking with the young scientists of the German Association of Psychology (DGPS)
- 2012 – **University of Vienna, Faculty of Psychology, Austria**
- 2015 *Member of the young scientists*
- Organizing meetings and seminars for young scientists
 - Coordinating the financial travel support of the young scientists
- 2012 – **Association of Economic Psychology, Austria**
- 2015 *Secretary*
- 2010 – **DGPS, IAREP, EAWOP, ÖGP, Primate Cognition Leibniz-ScienceCampus**

Competitive research grants and awards

- 2013 Travel Scholarship from the University of Vienna (1.755,- Euro)
- 2012 Austrian Science Fund (FWF) Project: 375.972,66 Euro (Co-author)
- 2012 Science Award of the Austrian Chamber of Commerce: 14.070,- Euro (PI)
- 2008 Research Scholarship for scientific work by the University of Vienna: 800,- Euro

Media coverage

Die Presse 10.05.2016 Warum wir Steuern zahlen
Austrian Press Agency 04.02.2016 Steuern werden lieber an harte, aber gerechte Behörde bezahlt
ORF online 03.02.2016 Gerechte Strafen stärken Vertrauen
Kleine Zeitung 03.02.2016 Steuern werden lieber an harte, gerechte Behörde bezahlt
Salzburger Nachrichten 03.02.2016 steuern werden lieber an harte, gerechte Behörde bezahlt
Der Standard 03.02.2016 An harte, aber gerechte Behörde zahlt man „gerne“ Steuern
Der Standard 07.06.2015 Aber wir zahlen doch gerne Steuern
Der Standard 02.10.2013 Steuerbetrug: „Blöd wär‘ ich, würd‘ ich das nicht tun“
Die Presse 29.12.2012 Steuerbehörden: Macht und Vertrauen

Skills

Languages: German: native; English: fluent; Portuguese and French: basic knowledge
Programmes: MS Office, OSX, SPSS, AMOS, R, STATA, endnote, NVivo
Methods: field-, laboratory-, and online experiments, surveys, qualitative interviews, free associations

Ongoing collaborations with academic partners

Prof. Benno Torgler (AUS), Giuliana Spadaro (IT), Prof. Claus Lamm (AUT), Kathleen Vohs (USA), Prof. Eric van Dijk (NL), Prof. Wilko van Dijk (NL)

Ongoing collaborations with non-academic partners

Netherlands Tax and Customs Administration (Sjoerd Goslinga), Ministry of Finance of Pakistan (Christian Lorenz)

Peer-reviewed journal articles:

1. **Gangl, K.**, Pfabigan, D., Lamm, C., Kirchler, E., & Hofmann, E. (in press). Coercive and legitimate authority impact tax honesty. Evidence from behavioral and ERP experiments. *Social Cognitive and Affective Neuroscience*.
2. Hofmann, E., Hartl, B., **Gangl, K.**, Hartner-Tiefenthaler, M., & Kirchler, E. (2017). Authorities' coercive and legitimate power: The impact on cognitions underlying cooperation. *Frontiers in Psychology*, 1-15. doi: 10.3389/fpsyg.2017.00005
3. **Gangl, K.**, Torgler, B., & Kirchler, E. (2016). Patriotism's impact on cooperation with the state: An experimental study on tax compliance. *Political Psychology*, 37, 867-881.
4. **Gangl, K.**, Hofmann, E., de Groot, M., Antonides, G., Goslinga, S., Hartl, B., & Kirchler, E. (2015). Taxpayers' motivations relate to tax compliance: Evidence from two representative samples of Austrian and Dutch self-employed taxpayers. *Journal of Tax Administration*, 1, 15-25.
5. Hartl, B., Hofmann, E., **Gangl, K.**, Hartner-Tiefenthaler, M., & Kirchler, E. (2015). Does the description of a tax authority affect tax evasion? – The impact of displayed coercive and legitimate power. *PLoS ONE*, 10(4): e0123355.
6. **Gangl, K.**, Hofmann, E., & Kirchler, E. (2015). Tax authorities' interaction with taxpayers: A conception of compliance in social dilemmas by power and trust. *New Ideas in Psychology*, 37, 13-23.
7. **Gangl, K.**, Torgler, B., Kirchler, E., & Hofmann, E. (2014). Effects of supervision on tax compliance: Evidence from a field experiment in Austria. *Economic Letters*, 123, 378-382.
8. Hofmann, E., **Gangl, K.**, Kirchler, E., & Stark, J. (2014). Enhancing tax compliance through coercive and legitimate power of tax authorities by concurrently diminishing or facilitating trust in tax authorities. *Law & Policy*, 36, 290-31.
9. **Gangl, K.**, Muehlbacher, S., de Groot, M., Goslinga, S., Hofmann, E., Kogler, C., Kirchler, E., & Antonides, G. (2013). „How can I help you?“ Perceived service orientation of tax authorities and tax compliance. *Public Finance Analysis*, 69, 487-510.
10. **Gangl, K.**, Kastlunger, B., Kirchler, E., Voracek, M. (2012). Confidence in the economy in times of crisis: Social representations of experts and laypeople. *Journal of Socio-Economics*, 41, 603-614.
11. Alm, J., Kirchler, E., Muehlbacher, S., **Gangl, K.**, Hofmann, E., Kogler, C., & Pollai, M. (2012). Rethinking the research paradigms for analyzing tax compliance behavior. *CESifo Forum*, 13, 33-40.

Book chapters and other publications

1. Kirchler, E., Hartl, B., & **Gangl, K.** (in press). Income tax compliance. In M. Altman (Ed.),
2. **Gangl, K.**, Kirchler, E., Lorenz, C., & Torgler, B. (2017). Wealthy tax non-filers in a developing nation: The roles of taxpayer knowledge, perceived corruption and service orientation in Pakistan (pp 354-374). In Peeters, B., Gribnau, H., & Badisco, J. (eds.) *Building Trust in Taxation*, Intersentia: Antwerpen.
3. **Gangl, K.**, Hofmann, E., Hartl, B., & Kirchler, E. (2016). Power of authorities and trust in authorities determine the interaction climate and tax compliance (pp 87-102). In L. Oats & D. Salter (Eds.), *Contemporary Issues in Tax Research (Volume 2)*, Birmingham UK.
4. **Gangl, K.**, Hofmann, E., Hartl, B., & Kirchler, E. (2015). The double-edged relationship between coercive power and compliance with public authority: evidence from a representative sample of Austrian self-employed taxpayers. *SSRN working papers NR. 2667630*.
5. Kirchler, E., & **Gangl, K.** (2015). Trust. In M. Altman (Ed.), *Real world decision making: An encyclopedia of behavioral economics*. (p. 442). Santa Barbara, CA: Praeger
6. Kirchler, E., & **Gangl, K.** (2014). Finanzpsychologie. [Financial psychology.] In M. A. Wirtz, *Dorsch Psychologisches Wörterbuch*. (S. 582). 17. Auflage. Bern: Hans Huber Verlag.
7. Kirchler, E., & **Gangl, K.** (2013). Finanzpsychologie. [Financial psychology.] In M. A. Wirtz, *Dorsch Psychologisches Wörterbuch*. (S. 553). 16. Auflage. Bern: Hans Huber Verlag.
8. **Gangl, K.**, & Kirchler, E. (2013). Finanzkrisen, Wirtschaftskrisen, Schuldenkrisen: Die Vertrauenskrise aus psychologischer Perspektive. [Financial crisis, economic crisis, debt crisis: The crisis in confidence from a psychological perspective.] In E. Hammer, & N. Tomaschek (Eds.), *Vertrauen. Standpunkte zum sozialen, wirtschaftlichen und politischen Handeln*.

- University – Society – Industry, Band 2.(pp 165-177). Berlin: Waxmann.
9. Kirchler, E. & **Gangl, K.** (2013). Steuern: Widerstand und Kooperation. [Taxes: From deterrence to cooperation.] C. Sedmak (Ed.), *Erbschaftssteuern im Kontext.* (pp 229-249). Wiesbaden: Verlag für Sozialwissenschaften.
 10. Kirchler, E., Hofmann, E., & **Gangl, K.** (2012). From mistrusting taxpayers to trusting citizens: Empirical evidence and further development of the Slippery Slope Framework. In A. N. Lebedev (Ed.), *Economic psychology in the modern world: Collected papers* (pp. 125-146). Moscow: Ekon-inform.
 11. Kirchler, E. & **Gangl, K.** (2012). Glück. [Happiness.] In R. Zihlmann, D. Jungo, & C. Steinebach (Eds.), *Positive Psychologie.*(pp 44-51). Berlin: Beltz.

Invited Presentations

1. Gangl, K. (2016). *State authorities' interaction with citizens: A conception of compliance in social dilemmas by power and trust.* Invited Guest Lecture at the University of Turin (25 February, 2016), Italy.
2. Gangl, K. (2015). *Stick or carrot on the firm level: When can a cooperative approach improve tax compliance?* Paper presented at the European Commission Workshop on “How to increase tax compliance – new tools and insights from behavioral economics” (23-14 April, 2015). Kiev, Ukraine.
3. Gangl, K., Muehlbacher, S., de Groot, M., Goslinga, S., Hofmann, E., Kogler, C., Kirchler, E., & Antonides, G. (2012, July). „How can I help you?“ *Perceived service orientation of tax authorities and tax compliance.* Paper presented at the The Netherlands Tax and Customs Administration, Utrecht, Netherlands.

Symposia

1. Social injustice: People protest in the short term and acquire in the long term. Symposium organized with D. Leiser at the 15th biennial conference of the International Society of Justice Research (ISJR), New York, USA, June 19-22, 2014. Invited speakers: K.D. Vohs & F. Christandl.

Presentations

1. Spadaro, G., Gangl, K., & Mosso, C. O. (2016, September). Caratteristiche e determinanti della fiducia interpersonale: il ruolo delle istituzioni. Features and determinants of interpersonal trust: the role of institutions. Oral presentation at the 12th National Congress of Italian Association of Psychology (AIP), Napoli, IT.
2. Gangl, K. & Tanner, C. (2016). Überprüfung des Konstruktes der ethischen Unternehmenskultur mit einem neuen Messinstrument: The Corporate Ethical Culture Scale (CECS). 50. Kongress der Deutschen Gesellschaft für Psychologie, Leipzig, Germany, September 19th – 22nd, 2016.
3. Gangl, K., Tanner, C., & Alig, L. (2016). *Der Corporate Ethical Culture Barometer (CECB). Entwicklung eines Messinstrumentes zur Erfassung der ethischen Unternehmenskultur.* 12. Tagung der Österreichischen Gesellschaft für Psychologie, Innsbruck, Austria, 31st March-1st April, 2016.
4. Hofmann, E., Gangl, K., Hartl, B., Berkics, M. & Kirchler, E. (2015). Powerful authorities and trusting citizens: Interaction climate and tax compliance in Austria, Finland and Hungary. Invited speech (Erich Kirchler) at "The Informal Economy - Global and Local. An International Conference". The University of Sheffield, UK, Centre for Criminological Research, Sheffield, UK, 24-26 June, 2015.
5. Gangl, K., Hofmann, E., Hartl B., & Kirchler, E. (2015). *The double edged character of coercive power in social dilemmas. Evidence from a representative sample of self-employed taxpayers.* 16th International Conference on Social Dilemmas, Hongkong, China, 23rd-26th July 2015.
6. Hartl, B., Hofmann, E., Hartner-Tiefenthaler, M., Gangl, K. & Kirchler, E. (2014). *Severe punishment or supportive procedures? The impact of coercive power on tax.* (Poster) 49.

- Kongress der Gesellschaft für Psychologie, Bochum, Germany, 22-25 September, 2014.
7. Gangl, K., Kirchler, E., & Lorenz, C. (2014). *Tax non-filing in Pakistan: Ignorance of one's own rights and corrupt authorities fuel non-filing*. 28th International Congress of Applied Psychology. Paris, France, 8-13 July, 2014.
 8. Hofmann, E., Hartl, B., Gangl, K., & Kirchler, E. (2014). *Interview studies in tax research. Using the example of interviews with Austrian taxpayers to assess their perception of tax authorities' measures*. 28th International Congress of Applied Psychology. Paris, France, 8-13 July, 2014.
 9. Gangl, K., Kastlunger, B., Kirchler, E., Voracek, M., & S. Tement (2014). *Confidence in the economy in times of crisis: Social representations of experts and laypeople*. Paper presented at the 15th biennial conference of the International Society of Justice Research (ISJR), New York, USA, June 19-22, 2014.
 10. Hartl, B., Hofmann, E., Hartner-Tiefenthaler, M., Gangl, K., & Kirchler, E. (2014). *Strenge Bestrafung oder Anbieten von Unterstützung? Der Einfluss coerciver und legitimer Macht auf das Steuerverhalten [Strict punishment or offering support? The influence of coercive and legitimate power on tax behavior.]*. 11. Tagung Österreichische Gesellschaft für Psychologie, Vienna, Austria, April 24-26, 2014.
 11. Hofmann, E., Hartl, B., Gangl, K., Hartner-Tiefenthaler, M., & Kirchler, E. (2014). *Steuerehrlichkeit durch strenge Strafen oder hilfreiche Unterstützung? Die Auswirkung von coerciver und legitimer Macht auf psychologische Prozesse zur Kooperation [Tax compliance through strict penalties or helpful support? The impact of coercive and legitimate power on psychological processes of cooperation.]*. 11. Tagung Österreichische Gesellschaft für Psychologie, Vienna, Austria, April 24-26, 2014.
 12. Gangl, K., Kleber, J., Hofmann, E., Florack, A., & Kirchler, E. (2014). *Regulatory fit increases efficacy of social norms' impact on tax compliance*. "Taxation, Social Norms and Compliance", Nuremberg, Germany, March 6-8, 2014.
 13. Muehlbacher, S., Gangl, K., de Groot, M., Goslinga, S., Hofmann, E., Kogler, C., Antonides, G., & Kirchler, E. (2013). *"How can I help you?" Perceived service orientation of tax authorities and tax compliance*. Shadow 2013 "Shadow Economy, Tax Evasion and Governance", Münster, Germany, July 25-28, 2013.
 14. Hofmann, E., Hartner-Tiefenthaler, M., Gangl, K., & Kirchler, E. (2013). *The impact of coercive and legitimate power on tax compliance: experimental evidence*. Shadow Conference 2013 The Shadow Economy, Tax Evasion and Governance, Münster, Germany, 25-28 July, 2013.
 15. Gangl, K., Hofmann, E., Kirchler, E., Hartmann, K., & Eder, M. (2013). *The impact of communication and motivation strategies on tax compliance*. Paper presented at the TEAP, Vienna, Austria, 24-27 March, 2013.
 16. Gangl, K., Hofmann, E., Pfabigan, D., Kirchler, E., & Lamm, C. (2013). *The effect of coercive power and legitimate power of tax authorities on tax behavior*. Paper presented at the EAWOP conference, Münster, Germany, 22-25 May, 2013.
 17. Gangl, K., Hofmann, E., & Kirchler, E. (2012, September). *Tax Authorities' Interaction with Taxpayers: Compliance by Power and Trust*. Paper presented at the Conference on "Tax Governance – The Future Role of Tax Administrations in a Networking Society". Vienna Economics University, Austria.
 18. Kirchler, E., Gangl, K., Muehlbacher, S., de Groot, M., Goslinga, S., Hofmann, E., Kogler, C., & Antonides, G. (2012, September). *Service orientation and tax compliance*. Paper presented at the 21st annual conference of TRN-Tax Research Network, London, Great Britain.
 19. Gangl, K., Muehlbacher, S., de Groot, M., Goslinga, S., Hofmann, E., Kogler, C., Kirchler, E., & Antonides, G. (2012, September). *Service orientation, trust and tax compliance*. Paper presented at the IAREP conference, Wroclaw, Poland.
 20. Hofmann, E., Gangl, K., Stark, J. & Kirchler, E. (2012, September). *The impact of coercive and legitimate power of tax authorities on taxpayers' trust in authorities and their tax behavior: An extension of the Slippery Slope Framework*. Paper presented at the IAREP Conference, Wroclaw, Poland.

21. Gangl, K., Hofmann, E., Pollai, M., & Kirchler, E. (2012, July). *The dynamics of power and trust in the „Slippery Slope Framework“ and its impact on the tax climate*. Paper presented at the International Society of Political Psychology Meeting "Power, Politics, and Paranoia", Amsterdam, Netherlands.
22. Hofmann, E., Gangl, K., & Kirchler, E. (2012, July). *SSF-Inventory: A measurement instrument to assess the perception of tax authorities' power and trust in authorities*. Paper presented at the International Society of Political Psychology Meeting "Power, Politics, and Paranoia", Amsterdam, Netherlands.
23. Gangl, K., Muehlbacher, S., Antonides, G., Goslinga, S., de Groot, M., Hofmann, Kirchler, E. & Christoph Kogler (2012, June). *Service orientation, trust and tax compliance in the Netherlands*. Poster presented at the Posterausstellung der JungwissenschaftlerInnen der Fakultät für Psychologie, Universität Wien, Wien, Österreich.
24. Gangl, K., Kirchler, E., Hofmann, E., & Pollai, M. (2012, April). *Die Dynamik von Macht und Vertrauen im „Slippery Slope Framework“ und ihr Einfluss auf das Steuerklima*. Paper presented at the OeGP conference, Graz, Austria.
25. Hofmann, E., Gangl, K., & Kirchler, E. (2012, April). *Konsequenzen von Machtwechsel in der Steuerbehörde auf das Steuerverhalten: Eine experimentelle Überprüfung des „Slippery Slope Frameworks“*. Paper presented at the OeGP conference, Graz, Austria.
26. Gangl, K., Kirchler, E., Hofmann, E., & Pollai, M. (2011, July). *Managing tax climates: The interaction of power and trust in the “Slippery Slope Framework”*. Paper presented at the IAREP/SABE/ICABEEP conference, Exeter, Great Britain.
27. Gangl, K., Kastlunger, B., & Kirchler, E. (2011, June). *Confidence in the economy in times of crisis: Social representations of experts and laypeople*. Poster presented at the Conference on Behavioural Decision Making, Herzliya, Israel.
28. Gangl, K., Kastlunger, B., & Kirchler, E. (2010, July). *Confidence in the economy in times of crisis: Social representations of experts and laypeople*. Paper presented at the 16th International Summer School of the European PhD on Social Representations and Communications, Rom, Italy.
29. Kirchler, E., Kastlunger, B. & Gangl, K. (2010, September). *Trust in times of financial crisis: An analysis of social representations of Austrian experts and laypeople about financial crisis*. Paper presented at the IAREP/SABE/ICABEEP 2010 Conference, Cologne, Germany.