

Interview – Katharina Kuhn

Written by E-International Relations

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This interview is part of a series of interviews with academics and practitioners at an early stage of their career. The interviews discuss current research and projects, as well as advice for other early career scholars.

Katharina Kuhn is a PhD candidate in International Relations at the London School of Economics and Political Science (LSE). Her PhD studies the political economy of international tax cooperation in non-OECD states. Her research interests include global tax governance, international institutions, and business politics. Her most recent publication discusses the impact of Covid-19 on decentralised governance structures in Germany and Italy.

What (or who) prompted the most significant shifts in your thinking or encouraged you to pursue your area of research?

My choice to study international tax policy in my PhD was primarily a response to empirical developments. I first came across international tax as an issue area in an article published by the German *Friedrich Ebert Foundation*. The article was written in the context of civil society activism that accompanied (and critically commented on) the OECD's initiative to revise international tax norms together with the G20 (the so-called 'BEPS Project'), and discussed international taxation as a tool for global redistribution. I found this an interesting thought, especially as it leads the gaze away from 'development' policy towards the structural reasons behind continued economic inequalities between the Global North and the Global South. I became interested in the emerging institutional framework behind international tax cooperation and was surprised to see that so many countries of the Global South were ready to join yet-another Western-centric (and Western-dominated) international framework that did not seem to benefit them by default.

In theoretical terms, I have always been interested in the structural underpinnings of social interactions like norms and institutions, and the way in which social actors behave towards these structures. International tax norms shape the interactions of social actors such as states and corporations at the global level, and I am interested in how these different social actors behave towards these norms and why.

Which findings have been the most surprising to you so far in your current doctoral research on the international tax policy of developing countries?

My thesis explores the international tax policy of non-OECD states, and especially the rationales behind their participation in, or abstention from, international tax cooperation frameworks. In particular, I study this in the context of the so-called OECD/G20 Inclusive Framework on BEPS, which is the institutional backing of the above-mentioned tax initiative initiated by the OECD and the G20.

From the start of the Inclusive Framework, the initiative was harshly criticised by both civil society activists and states from the Global South for not being inclusive of the needs of non-OECD states. Interestingly, however, around half of all non-OECD states joined the initiative. My thesis studies the different ways in which policy makers approached this question and the domestic developments that eventually lead to their respective decisions. I am still in the data collection phase for some of my case studies, so my observations are only preliminary. What I find fascinating so far

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is how differently policy makers interpret the same policy question, even if they are confronted with very similar material realities.

Furthermore, I find it captivating to observe the ‘human factor’ at play. In many cases, a particular policy decision seems to be as much a result of the particular circumstances and ways of thinking of individual policy makers as they are linked to broader dynamics, and sometimes this idiosyncrasy seems difficult to reconcile with national-level or even international developments.

In an article with Dr Irene Morlino, you compare Germany and Italy’s decentralisation levels and handling of the COVID-19 crisis. What stood out to you about these two countries in particular?

The choice of these two countries was the result of our observations of the political discourse in both countries. Suddenly, the relationship between centre and periphery played a much more prominent role in everyday politics than we had experienced before: who is responsible for managing the pandemic, and who should be? My co-author Irene Morlino and I observed changes in the way that different levels of government discursively relate to each other in both countries and took this observation as a starting point.

In our article, we ask whether the Covid-19 pandemic had an effect on the relationship between centre and periphery in both countries beyond what transpired in political statements, and – in a more general sense – whether legal and political tensions between different levels of government are an inherent feature of crisis management in decentralized systems. Counterintuitively, we found that Germany, a highly decentralised state, experienced less legal and political tension in managing the Covid-19 pandemic than the less decentralised Italy. We explain this variation by differences in the degree of legal codification of core-periphery relations and the specific (government-level) political cultures of both states.

What are you currently working on?

Besides my thesis, I am working on an article that explores the role that business interests play in the design of international institutions. The paper investigates the institutional preferences of firms in global tax governance as well as the implications of these preferences for design elements of international institutions such as their membership or their decision-making mechanisms. Empirically, the paper studies the role that business lobbying played in the design of the international tax transparency regime.

Together with Vincent Arel-Bundock, I am further working on a project that studies the impact of tax leaks on public attitudes towards tax policy such as corporate taxation or a wealth tax. Tax leaks render the wealth distribution in a society much more visible than it usually is, as they often expose cases of extreme wealth that are otherwise hidden from the eyes of the public. We are interested in how the salience that tax leaks produce for questions of wealth distribution and tax policy influence public opinion. I am really excited to see the outcomes of this study once they are ready.

Besides this, I am currently a co-leader of the development policy programme of the Berlin-based grassroots think tank Polis180. Polis180 seeks to make young voices visible in German foreign policy debates. Our most recent policy brief critically accompanies Germany’s ‘feminist development policy’ that was published in early March 2023.

What is the most important advice you could give to young scholars?

I think the most important advice I would give to other young scholars is to be curious and to engage with scholars and ideas beyond your immediate research interests. Even if you find conferences overwhelming, engaging with your peers or attending workshops is always worthwhile. Research is collaborative, and the best ideas often come from unexpected places.