
Sarah Godar

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Current Position

Since 07/2023 Postdoctoral researcher at the EU Tax Observatory based at the DIW Berlin: Research on corporate tax avoidance, tax competition and offshore financial wealth. Data coordinator of the offshore financial wealth dataset the [Atlas of the Offshore World](#).

Former Positions

09/2021 – 06/2023 Researcher at the EU Tax Observatory, Paris School of Economics

02/2021 – 09/2021 Research assistant at the EU Tax Observatory, Paris School of Economics

10/2017 – 03/2021 Research assistant at the Berlin School of Economics and Law, Department of Business and Economics

03/2017 – 12/2017 Coordinator of the German Tax Justice Network “Netzwerk Steuergerechtigkeit” (stand in for parental leave)

09/2015 – 03/2017 Research assistant for the Master programme “Tax Policy and Tax Administration” at the Berlin School of Economics and Law

Education

10/2017- 10/2022 Ph.D. in Economics, Institute of Economic Studies
Charles University in Prague
Title of the dissertation: *Tax avoidance by multinational corporations: An empirical analysis based on firm-level data*. Supervisor: Petr Janský

10/2012 – 09/2014 M.A. in International Economics, Berlin School of Economics and Law

10/2011 – 10/2012 Studies in Public Economics, Freie Universität Berlin

09/2006 – 06/2011 B.Sc. in Economics and Sociology, Universität Potsdam

Publications

Godar, S., Aliprandi, G., Faccio, T., Janský, P., Toledo, K. (2024). The long way to tax transparency: lessons from the early publishers of country-by-country reports. *Int Tax and Public Finance* 31: 593-634.

Godar, S. (2021). Tax Haven Investors and Corporate Profitability - Evidence of Profit Shifting by German Affiliates of Multinational Firms. *FinanzArchiv/Public Finance Analysis* 77(4): 345-375.

Godar, S., Janský, P. (2020). Corporate profit misalignment: Evidence from German parent companies and their foreign affiliates. *Post-Communist Economies* 30(6): 726-750.

Godar, S., Paetz, C., Truger, A. (2014). The scope for progressive tax reform in OECD countries. A macroeconomic perspective with a case study for Germany. *Revue de l'OFCE* 2015/5 No. 141: 79-117.

Working Papers

Ducept, J., Godar, S. (2025). Declining Effective Tax Rates of Multinationals in the EU: The Hidden Role of Tax Base Reforms. EU Tax Observatory Working Paper No. 30.

Faye, S., Godar, S., Moura, C., Zucman, G. Global Offshore Wealth, 2001-2023. EU Tax Observatory Working Paper No. 41.

Policy Reports and Discussion Papers

Boas, H., Collin, M., Godar, S., Moura, C., Økland, A. (2025). Assessing the Coverage of the Automatic Exchange of Information Under the CRS. EU Tax Observatory Report No. 7.

Godar, S., Boas, H., Collin, M., Moura, C., Økland, A. (2025). Automatischer Informationsaustausch über Auslandsvermögen funktioniert, doch Regierungen sind bei Transparenz zögerlich. DIW Wochenbericht 92(22): 319-327.

Alstadsæter, A., Godar, S., Nicolaides, P., Zucman, G. (2023). Global Tax Evasion Report 2024. EU Tax Observatory.

Faye, S., Godar, S., Zucman, G. (2023). Offshore-Finanzvermögen seit 20 Jahren nahezu unverändert bei zehn Prozent der globalen Wirtschaftsleistung. DIW Wochenbericht 90(47): 649-656.

Flamant, E., Godar, S., Richard, G. (2021). New Forms of Tax Competition in the European Union: an Empirical Investigation. EU Tax Observatory Report No. 3, Nov 2021.

Godar, S. (2017). Sind wir nicht alle ein bisschen offshore? Der Schattenfinanzindex wirft Licht auf das internationale Geschäft mit der Geheimhaltung. Kurswechsel 4/2017:36-42.

Recent Lectures and Conference Presentations

“Effektivität des automatischen Informationsaustauschs unter dem Common Reporting Standard”, Annual Conference of the Empirical Tax Research Network, German Ministry of Finance, Berlin, Germany, 2025

“Country-by-Country Reports: Disclosing the Global Allocation of Business Functions”, Workshop: Country by Country Reporting: Introduction, Structure, and Analysis of MNE Activity for ATI Partner Countries, Addis Tax Initiative, Lusaka, Zambia, 2025

“Spotting the Netherlands in Global Tax Evasion: Insights from the Global Tax Evasion Report and Beyond”, Conference: The Netherlands a Tax Paradise? Complexities of Corporate Tax Avoidance, Erasmus University Rotterdam, Netherlands, 2024

Teaching

Winter term 2023/24 Lecturer at University of Duisburg/Essen: Seminar on International Tax Competition, Tax Evasion and Offshore Wealth.

Winter term 2022/23 Lecturer at Berlin School of Economics and Law: Markets, State, Globalisation

Winter term 2021/22 Lecturer at Berlin School of Economics and Law: Markets, State, Globalisation

Winter term 2019/20 Lecturer at Berlin School of Economics and Law: Introduction to Economics

10/2017-05/2019 Tutor at Charles University in Prague: Principles of Economics I+II (Winter terms 2017/18, 2018/19, Summer terms 2018, 2019); Public Economics (summer term 2019)