



CURRICULUM VITAE Lotta Björklund Larsen, PhD, Associate Professor

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PROFILE

Offer a unique combination of extensive and successful experiences from academia and the financial software business. Research wise I am an accomplished social anthropologist with a fairly unique focus on the interplay between taxation, culture, and society. With over two decades of research and consultancy experience, my work delves deep into fiscal systems, uncovering the human and societal dynamics that shape compliance, policy, and fiscal citizenship. I combine research with independent consultant work, leading initiatives that bridge anthropology with practical solutions for governments and organizations worldwide. My scholarly contributions include numerous peer-reviewed articles, books like *A Fair Share of Tax: A Fiscal Anthropology of Contemporary Sweden* with more than 29,000 downloads, a ground-breaking study of the Swedish Tax Administration based on unique ethnography *Shaping Taxpayers. Values in action at the Swedish Tax Agency* and the forthcoming *Fiscal Belonging*.

Beyond academia, I collaborate with diverse stakeholders to address issues such as digitalization in tax systems, inclusive fiscal policies, digitalization of tax and sustainability in taxation. I am an active contributor to international academic and professional networks and a thought leader passionate about humanizing fiscal policy for a fairer society.

I am a driven person focusing on results and flexible in getting there. My mindset is creative and curious seasoned with an entrepreneurial flair. The leadership I apply is to coordinate and co-produce, rather than to command. I thrive in interdisciplinary contexts, while engaging with people at all levels in society.

ACADEMIC PROFESSIONAL EXPERIENCE

- 2019-2024 Research Fellow, University of Exeter Business School
- 2018- Independent researcher and consultant
- 2011-2018 Post. Doc. and Associate Professor. Tema T, Linköping University

EXAMs and APPOINTMENTS

- 2015 Associate Professor (Docent) in Social Anthropology, Linköping University.
- 2010 Doctor in Philosophy, Social Anthropology, Stockholm University.
- 2002 Master of Social Anthropology, Stockholm University.
- 1986 Bachelor of Science, Economics, Umeå University.

PROJECTS (selection)

- 2023- CSR Sweden: Initiator and co-organizer *TAXSURGE: Sustainable and Responsible Taxation for Sweden, UK, Rain, Georgia*. Developing academic course and establishing a collaboration between various stakeholders - Universities, businesses (through Corporate Social Responsibility - CSR - organisations) and tax administrations in the three countries.
Centre for Taxpayer Rights, Washington DC: Interview study of low-income taxpayers in *Toward a more inclusive tax system: Shaping the Benefits-mission of the Internal Revenue Service*.
Swedish tax force for the future. With Cécile Brokelind (PI) and Åsa Hansson, Lund University. RJ Network initiation grant.
- 2022- *Tax, Society, People*. Educational booklet on tax based on anthropological research. With Nicolette Makovicky, Oxford School of Global and Area Studies. Global Initiatives Grant, Wenner-Gren Found.
- 2021-2024 *Fiscal Citizenship in Migrant Societies: An International Cross Country Comparison*. Co-investigator, PI Lynne Oats, University of Exeter. ORA-ESRC.

BOOKS

- 2018 [*A Fair Share of Tax: A Fiscal Anthropology of Contemporary Sweden*](#). London: Palgrave Macmillan. Open Access. +29,000 downloads.
- 2017 [*Shaping Taxpayers. Values in action at the Swedish Tax Agency*](#). Oxford: Berghahn Books. (Podcast in [New Books Network](#). Reviewed in Journal of Cultural Economy 2017 by Rebecca Bramall and in TaxNotes 2019 by Roberta Mann).
- 2010 [*Illegal yet Licit. Justifying Informal Purchases of Work in Contemporary Sweden*](#). Stockholms Universitet.

ARTICLES in JOURNALS (selection, peer reviewed)

- in progress Fiscal citizenship from an interdisciplinary perspective. Opportunities and risks of a cross-disciplinary research project. (with Hans-Joachim Lauth). *World Tax Journal*. Accepted with revisions.
- in review Measuring an absence of fiscal citizenship: Reflections on the tax gap (with Lynne Oats). *Critical Perspectives on Accounting*. Accepted with revisions.
- in review Tax Culture/s. *Critical Perspectives on Accounting*. Accepted with revisions.
- 2023 [Ethnographic Interventions and Thought Paradigms at a Governmental Revenue Service](#). *Journal of Cultural Economy*. Published 3.7
- 2022 [Game of Tax. Rethinking the relation between redistribution and reciprocity through a Georgian tax lottery](#). *Economic Anthropology* 10(1), pp. 100-111.
- 2021 [Tax Compliance Dancing. The Importance of Time and Space in Taxing Multinational Corporations](#) (with Benedicte Brøgger). *Journal of Legal Anthropology* Vol 5(1), pp. 85-109.
- 2021 [Taxation](#) (with Karen Boll). *Oxford Research Encyclopedia of Anthropology*.
- 2019 [Editorial: How should we theorize algorithms? Five common tropes in analyzing algorithmic normativities](#) (with Francis Lee) *Big Data & Society*. Published 13.8.
- 2019 [Recalibrating Counting and Accounting Practices: Dealing with Algorithmic Output in Public and Private](#) (with Farzana Dudhwala). *Big Data & Society*. Published 17.7.
- 2019 Taxing Large Businesses: Co-operative compliance in action (with Lynne Oats). *Intereconomics: Review of European Economic Policy*. Vol 54(3), pp. 165-170.
- 2019 [Algorithmic Normativities](#) (co-editor with Francis Lee). Special theme *Big Data & Society*.
- 2019 [What tax morale? A moral anthropological stance on a Swedish Cooperative Compliance initiative](#). *JOTA - Journal of Tax Administration*. Vol 5(1).
- 2017 (with Ulf Johannesson and Karin Thoresson) [A thrice-told tale: A collaboration between the Swedish Tax Agency and Academia](#). *JOTA - Journal of Tax Administration*. Vol 3(1).
- 2017 [Mind the \(tax\) gap: An ethnography of a number](#). *Journal of Cultural Economy*. Vol 10(5), pp. 419-433.
- 2015 ['Common sense' at the Swedish Tax Agency. Transactional boundaries separating taxable and tax-free income](#). *Critical Perspectives on Accounting*. Vol 31, September 2015, pp. 75-89.

OTHER PUBLICATIONS and INTERVENTIONS (selection)

- 2024 Mottos for a more tax compliant society: Strategies, tax compliance research and fiscal practices at the Swedish Tax Administration. In Johanna Mugler, Miranda Sheild Johansson & Robin Smith eds. *Anthropology and Tax: Ethnographies of Fiscal Relations*. Cambridge University Press, pp. 178-199.
- 2023 [Tax Culture/s. Fiscal Citizenship Working Paper No. 1](#).
- 2021 [Svart Arbete \(Sweden\)](#). In Alena Ledeneva ed. *Global Informality Project*.
- 2020 AAA webinar [Pandemic Change-Up – Invisible Social Structure Revealed](#) (with Inga Treitler, Christine Avenarius, Nimmo Elmi, Taapsi Ramchandani and Natalia Usme). *American Anthropological Association*.
- 2019 “Anthropology of Tax. A smorgasbord of insights, perspectives, methods and theories.” Transforming the Future of Money, World Academy of Arts and Science. Dubrovnik. 18-20.11
- [The Georgian Tax Lottery of 2012. A Multi-Methodological Assessment](#). (with Rubina Arakelyan, Teimuraz Gogsadze, Mariam Katsadze, Sophiko Skhirtladze and Nino Muench). *ISET W.P.* 09-19.
- 2019 Large Businesses: Co-operative compliance in action (with Lynne Oats). *FairTax Policy Brief*
- 2018 Nordic Experiences of Co-Operative Compliance Programmes: Comparisons and Recommendations (with Karen Boll, Benedicte Brøgger, Jaana Kettunen, Tuulia Potka-Soinen, Jukka Pellinen, Mette Brehm Johansen and Kiran Aziz). *FairTax Working Paper Series* 20 pp. 1-135.