Curriculum Vitae

Eivind Bjørkås



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Profile

Eivind holds a PhD in Economics from the Norwegian University of Life Sciences and has worked at Vista Analyse since June 2020. His dissertation, defended in May 2026, addresses questions in public economics, including consumer and producer behavior in the context of regulation and taxation of consumer goods. The articles apply modern econometric methods such as robust dynamic difference-in-differences estimation, alongside more traditional approaches such as policy simulations within an empirically based demand system for Norwegian households. One of the articles employs an API-based method for retrieving driving time estimates from Google Maps, which Eivind developed during a project at Vista Analyse prior to starting his PhD.

At Vista, Eivind has worked on cost-benefit analyses, model development, statistical analyses, assessments, data collection, and evaluations. He has a quantitative orientation and broad thematic interests, with specialized expertise in public economics and taxation.

Before returning to Vista after completing his PhD, Eivind led the work on the report *Tax Expenditures in Norway* (*Skatteutgifter i Norge*), prepared by Skatteforsk – Norwegian Centre for Tax Research (NMBU) for the Tax Expenditures Lab. The report reviews all Norwegian tax expenditures – exemptions and special provisions that reduce tax revenue compared with taxation under the ordinary rules.

Education

2022-2026 PhD in Economics, Norwegian University of Life Sciences

2018-2020 MA in Economics, University of Oslo

2017-2018 One-year program in Social Sciences, Norwegian University of Science and Technology

2014-2017 BA in Political Economy, Norwegian University of Science and Technology

Work experience

2020- **Vista Analyse**, Senior Economist (2026-), Consultant (2020-2022)

2026 **Skatteforsk – Norwegian Centre for Tax Research (NMBU)**, Researcher
Led the work on the report Tax Expenditures in Norway *(February 2026).*

2022-2026 **School of Economics and Business, Norwegian University of Life Sciences**, PhD research fellow

2022 **Department of Economics, University of Oslo,** Teaching Assistant in "Data Science for Economists"

2019-2020 **Municipality of Oslo – The Office of the City Auditor**, Student Employee

2018-2020 **Academic Work**, Student Consultant

2017-2018 **Department of Economics, Norwegian University of Science and Technology,** Teaching Assistant in "International Macroeconomics" and "Bachelor in Economics"

Academic articles

See https://www.eivindbjorkas.com/research for the most recent version of the articles

2026 **Cross-border shopping of alcoholic beverages: Evidence from a natural experiment**
With Kyrre Rickertsen (Norwegian University of Life Sciences, School of Economics and Business). Food Policy, 138, January 2026.
Cross-border shopping of alcoholic beverages reduces domestic sales and tax revenue. We estimate the effects of cross-border shopping on sales of hard liquor and wine in the Norwegian government-owned retail monopoly (Vinmonopolet) by using the travel restrictions during the COVID-19 pandemic as a natural experiment. The effects are identified by using a dynamic difference-in-differences approach comparing changes in sales in stores with different driving times to the nearest foreign alcohol store. A new robust estimation method that addresses weaknesses of the commonly used two-way fixed-effects estimator is used. Cross-border shopping effects are identified within 90 min driving time to the nearest foreign alcohol store. In this area, the increased sales in Vinmonopolet are estimated to be 56 % for wine and 35 % for hard liquor due to unavailability of cross-border shopping. These increases correspond to 5 % and 4 % of national sales, respectively, and correspond to half a billion NOK in increased annual tax revenue.

Tax expenditures and behavioural responses: The case of duty-free exemptions
With Odd Erik Nygård (Statistics Norway, Research Department). «Revise and resubmit» in Fiscal Studies.
Tax expenditures are the losses in revenue from exempting parts of the tax base from taxation. The conventional method for computing tax expenditures disregards behavioural effects. Using an empirically based demand model, we simulate two reform scenarios that repeal current tax expenditures related to on-arrival duty-free sales of alcohol and tobacco in Norway. The model includes both recorded and unrecorded consumption, tracking all demand responses and their impacts on the tax base. Our results suggest that incorporating these behavioural effects reduces tax expenditures calculated by the conventional approach by more than one third.

Tax incidence in a rule-based market
With James Prieger (Pepperdine University, School of Public Policy). Under review.
We estimate the pass-through of an unforeseen 10% reduction in the Norwegian excise tax on wine. All studies in the tax pass-through literature face fundamental institutional challenges: (i) noise from price adjustments unrelated to tax changes, like price campaigns, seasonality, or loyalty programs, or (ii) responses in dimensions other than price, like quality adjustments. We address these problems by studying a tax reduction in the Norwegian market for alcoholic beverages, which offers an institutional setting suitable to control both challenges. Two features of this rule-based market ensure this. First, Norwegian alcohol policy is highly restrictive, prohibiting advertisement, price campaigns, and private sales of wine and hard liquor for off-premises consumption, which are only sold by the national retail monopoly, Vinmonopolet. Instead of setting prices, Vinmonopolet uses a fixed and publicly disclosed pricing rule to convert wholesale

pre-tax prices into final retail prices. Second, wholesalers can change prices only three times each year. Combined with price data covering the entire market, these two characteristics facilitate a remarkably cleaner environment for studying pass-through of taxes compared to previous studies. We use a difference-in-differences setup with hard liquor as the control product to identify the effects. Our results show that the passthrough was complete, meaning that consumers received the full benefit of the tax cut. No distinguishable difference between cheap and expensive products was found.

From forecast to frontline: Optimizing staffing for an alcohol retail monopolist
With Ritvana Rrukaj (Norwegian University of Life Sciences, School of Economics and Business). Under Review.
In companies where success mainly depends on balancing staffing efficiency with service quality, accurate forecasts of future demand are crucial. We study an example of this and develop seasonal ARIMA models with exogenous regressors (SARIMAX) to inform planning and staffing decisions in Vinmonopolet, the Norwegian retail monopolist for off-premises sales of wine and hard liquor. Our out-of-sample forecasts missed the aggregated national sales in 2024 by only 0.14%, outperforming Vinmonopolet's own estimate which missed by 1%. On the store level, our forecasts have an accuracy of around 1%. Staffing based on these forecasts would bring Vinmonopolet closer to optimal staffing levels, balancing cost efficiency against desired customer service levels, compared with realized staffing in 2024.

Projects

2026 Cost-benefit analysis of national policy efforts and value creation in Finnmark (ongoing)
Finnmark fylkeskommune
Vista Analyse and Nordlandsforskning are currently conducting a comprehensive cost-benefit analysis of national policy efforts and value creation in Finnmark. The project builds on Vista Analyse's 2022 evaluation of the policy measures targeted at individuals in the "Action Zone" for Finnmark and Nord-Troms (tiltakssonen). It draws on our experience with econometric analysis, regional economic analysis, counterfactual assessment and policy instrument analysis.
Eivind has lead responsibility for the econometric analyses in the project and works on the project's policy analysis.

2026 QA1 – Future Accounting Services
Ministry of Finance
Vista Analyse and Metier carried out a quality assurance (QA1) of the concept selection study (KVU) "Future Accounting Services" (Fremtidens regnskapstjenester). The study concerns the procurement of a new shared digital accounting system for central government. In line with the KVU, we recommended Concept 4, "Differentiated system and services". This concept had the highest net present value relative to the zero alternative and ranked best on non-monetized impacts. It exploits economies of scale in system delivery, provides systems and services that support cost-effective task performance, and safeguards requirements for availability, integrity and confidentiality. The concept also offers good flexibility and supports agile implementation. Both the economies of scale and the benefits of the concept depend on high uptake of the shared solution among government agencies. We therefore recommended prioritizing measures that secure high uptake. *Eivind had the operational responsibility for the cost-benefit analysis. He was also involved throughout the process, including presenting findings, participating in meetings with the KVU team, data collection through interviews, uncertainty analysis and documentation.*

2026 **Tax Expenditures Report Norway** (while employed at Skatteforsk)
For Tax Expenditures Lab
The report is part of the "Tax Expenditures Country Reports" series. Tax expenditures are exemptions and special provisions that reduce tax revenue compared with taxation under the ordinary rules. The report explains Norway's benchmark tax system for tax expenditures, cost estimation using the revenue forgone method, and reviews the evaluations conducted of current tax expenditures. Norway lacks a clear framework for evaluating tax expenditures, in contrast to the evaluation requirements for comparable items on the expenditure side of the state budget.
Eivind led the work on the report and held primary responsibility for conducting the underlying analysis.

2022 **Road Toll Revenue Potential for Nine Road Sections in Nye Veier's Portfolio (Orig. title: Bompengepotensial på ni strekninger i Nye Veiers portefølje)**
Nye Veier
Vista Analyse calculated the road toll revenue potential for nine road sections in Nye Veier's portfolio. The gross toll revenue potential for these sections is estimated at between NOK 7 and 14.5 billion (in 2020 prices), though the level is subject to some uncertainty. The method is based on the utility principle, whereby road user benefits from reduced travel time, along with increased comfort and perceived safety resulting from the road project, are taken as the basis for the road toll rate potential. For sections with alternative routes, we also account for the fact that road users' valuation of time varies - a pioneering approach in cost-benefit calculations of road toll revenue potential.
Eivind was involved in all phases of the project (data collection, methodological development, calculations, and report writing).

2022 **Assessment of Inquiries in the Rental Market (Orig. title: Kartlegging av henvendelser i leiemarkedet)**
Ministry of Local Government and Regional Development
The report maps and compiles the topics on which tenants and landlords contact the Norwegian Consumer Council (Forbrukerrådet), the Norwegian Tenants' Association (Leieboerforeningen), the Norwegian Homeowners Association (Huseierne), and the Rent Disputes Tribunal (Husleietvistutvalget). When these four organizations receive an inquiry, it most often concerns issues related to rent, contract termination, defects in the rental property, and the obligations of landlords and tenants.
The report's data foundation consists of inquiries received by the four organizations by phone and email. The data from all organizations except Huseierne had been categorized at least at one level (main topics) before being sent to us. None of the data from any organization contains raw text from emails or recordings of phone calls.
Based on the data from the four organizations, we conducted text analyses that add nuance to the picture that emerges from the organizations' own categorization systems. We also harmonized the terminology across these systems in order to produce a more complete picture of the composition of inquiries in the rental housing market. We also conducted interviews with the four organizations.
Eivind was responsible for the text analyses in the project and contributed across all project phases.

2022 **Evaluation of Person-Targeted Policy Instruments in Nord-Troms and Finnmark (Orig. title: Evaluering av personrettede virkemidler i tiltakssonen i Nord-Troms og Finnmark)**
Ministry of Local Government and Regional Development

In collaboration with the research institute Oslo Fiscal Studies (OFS) at the University of Oslo (now Norwegian Fiscal School), Vista Analyse is conducting an evaluation of person-targeted policy instruments in the Effort Zone (Innsatssonen), which include tax reductions as well as cancellation of student loans. Central to the work is the use of advanced statistical methods to identify causal relationships between the policy instruments and the policy objectives of settlement and employment in Northern Norway. Analyses using simulation models will also play a central role: the LOTTE-Skatt and LOTTE-Arbeid models at Statistics Norway will be applied, along with NOREG 2 at Vista. All statistical analyses are carried out on a rich register dataset provided by Statistics Norway. In addition to the statistical analyses, the project will include surveys and in-depth interviews to provide further qualitative support for the findings.
Eivind was responsible for the technical execution of the statistical analysis of the causal relationship between student loan cancellation and settlement in the Effort Zone.

2022 ADA – Disaggregate Choice Model for Transport Analyses (Documentation)

ADA is Vista Analyse's in-house transport modeling tool. The tool builds on ideas from the InterCity model, which Vista Analyse has used over many years to analyze the effects of infrastructure measures and changes in transport services. The name ADA reflects the model's structure: based on knowledge of transport services and travel demand at the Aggregate level, mode and departure choice are calculated at the Disaggregate (individual) level, before the results are Aggregated again.
ADA was developed under the leadership of Tor Homleid. *Eivind has working knowledge of the modeling tool, having contributed to its documentation report.*

2022 Municipal Borrowing Demand Toward 2035 (Orig. title: Kommunal gjeldsetterspørsel mot 2035)

Kommunalbanken
Vista Analyse was commissioned to project debt and investment levels in Norwegian municipalities through 2035. Kommunalbanken sought to examine various scenarios related to economic development and investment needs in the municipalities. The project's methodology was based on both scenario analysis and econometric regression analyses. The econometric analyses examined the statistical relationship between municipal investments and borrowing demand in the areas of preschool, primary education, and health and care services, drawing on a comprehensive dataset of municipal accounts for the period 2003-2021.

If the population develops in line with Statistics Norway's main scenario and discretionary revenues grow at the same rate as GDP, we find that municipal borrowing demand increases by between 8 and 13 percent over the period 2022-2035. Behind this moderate increase in total debt lies a substantial shift in the composition of investments. Borrowing demand tied to investments in health and care services and to investments in primary education are roughly equal in 2022. By 2035, however, demand from health and care services is 66 percent higher than from schools.
Eivind was responsible for the technical execution of the econometric analysis and the prediction analyses in the scenario model.

2022 Financial Basis: E39 Ytre ringvei, E6 Øyer-Otta, E39 Bue-Ålgård, Ringeriksbanen/E16 Høgkastet-Hønefoss (FRE16), and E6 Sørelva-Borkamo

Nye Veier

Vista Analyse has been engaged by Nye Veier to carry out various financial and traffic projections, as well as other work for Nye Veier in connection with these projects. The projects are at different stages of the planning process, and the work on each project therefore varies in nature. All projects concern the financial basis and the effects of various toll financing models. *Eivind was a central contributor to the project.*

2022 **Industry Analysis: Kaldnes West (Orig. title: Næringsanalyse Kaldnes vest)**

Færder Municipality and Tønsberg Municipality
In this report, Vista analyzed the potential of the "Kaldnes West" harbor area as a commercial site, both today and going forward. The analysis includes an assessment of the market basis in the two municipalities, along with a SWOT analysis. It evaluates the establishment of all types of commercial uses on the site and also addresses the significance of other land-use purposes for the harbor area, such as residential development and services. The analysis draws on, among other sources, municipal plans for urban and area development as well as zoning plans under the Planning and Building Act. *Eivind was responsible for the use of Vista Analyse's databases in this project.*

2021-2022 **2040 Starts Now – How to Avert Municipal Collapse (Orig. title: 2040 begynner nå – hvordan unngå den kommunale kollaps)**

Norwegian Association of Local and Regional Authorities (KS)
Commissioned by KS, Vista Analyse – in collaboration with Boldt Partners and Visma Avento – developed *Framtidsverktøyet 2040"*, available on the KS website. Vista led the project and held the professional responsibility for developing *Step 2: My Municipality* (*Steg 2 Min kommune*), an analytical tool that categorizes Norwegian municipalities according to four success criteria: municipal vulnerability, local economy, residential attractiveness, and place-based resources. Municipalities are placed in six categories, ranging from "Growth-pressure municipalities with very strong governance" to "Municipalities with very significant challenges."
Eivind has been a central contributor to the development and specification of My Municipality.

2021 **Tax, development and inequality – A study of Uganda (Orig. title: Skatt, utvikling og ulikhet – En studie av Uganda)**

The Ministry of Foreign Affairs
Vista Analyse performed, in collaboration with Statistics Norway, an analysis of public inequality mitigation in Uganda. The background for the study is the positive economic development in Uganda the last decade, and the report investigates if this development has been followed by a similar development in reducing the gap between the rich and poor. Based on the academic literature, we focus on public spending on health and education, which are seen as the most important areas to invest in to mitigate inequality.

2021 **The quality of the Norwegian roads – a benchmark study/comparison with Europe (Orig. title: Kvaliteten på det norske veinettet – Sammenligning med Europa)**

Opplysningsrådet for veitrafikken
Vista Analyse performed a benchmark study, comparing the Norwegian road network with the road networks of 15 comparable countries in Europe. The main topics were availability, use, quality, and safety on the roads. *Eivind was responsible for data and establishing a new methodology for measuring and comparing average driving speeds on the main road network in the 16 countries.* The average speeds and degree of exposure to delays due to traffic was analyzed through a modern and partly self-developed methodology. For each country a set of cities were chosen, and the fastest route (with time and distance estimates) between these were extracted with Google Distance Matrix API through a script in R. The project required about 5 500 requests to the API, which would not be feasible without automation.

2021 **Cost-benefit analysis of «Nye servicejobber» (Orig. title: Samfunnsøkonomisk utredning av «Nye servicejobber»)**
NHO Service og Handel
Vista Analyse performed a cost-benefit analysis of «Nye servicejobber», which is a suggested tax exemption for services supplied in private homes. The arrangement was suggested by "NHO Service og Handel" and the project was done for them, in corporation with "Pårørendealliansen" (The Norwegian interest organization for relatives) and "Future in our hands – Norway".

2021 **Policy evaluation of four cycling teaching programs for children in Grenland (Orig. title: Evaluering av sykkelsatsing mot barn og unge i Grenland)**
Bypakke Grenland
Vista Analyse performed an evaluation of four cycling teaching programs directed towards children in the Grenland area (Skien, Porsgrunn and Bamble). The programs were managed by the organization «På sykkel i Telemark», with funding from "Bypakke Grenland". They provided about 7,3 million NOK in the period between 2014 and 2020. Important data sources for the evaluation were focus group interviews with representatives for the children, and a survey towards schools and parents. The aim of the cycling programs was to increase the knowledge about cycling among children and youngsters. The evaluation showed that the aim was fulfilled.

2021 **Evaluation of the railway demand forecasting model for person transport on Norwegian railways (Orig. title: Ekstern vurdering av metode for etterspørselsframskrivninger av persontransport på jernbane)**
The Railway directorate
Vista Analyse performed an evaluation of The Railway directorate's forecasting model for demand for transport between stations on the Norwegian railway. The model was initially developed by Institute of Transport Economics (TØI) – Norwegian Centre for Transport Research. The aim of the project was to highlight the model's suitability for forecasting and identify strengths and weaknesses for different applications.

2021 **Tenders in the transport market (Orig. title: Anbud i transportmarkedet)**
NHO Transport
Vista Analyse provided an analysis of the efficiency in the transport market and the social costs and benefits from implementing tenders in this market. This project involved updating the analyses in the 2018-report «Anbud i bussmarkedet – samfunnsøkonomiske konsekvenser». The updated analyses indicate that the competition in the market is an important driver for productivity gains and that the bus companies are incentivized to operate efficiently, be innovative, and adjust.

2021 **Evaluation of the Sami Parliament strategy on development of education textbooks and digital learning materials (Orig. title: Evaluering og utredning av Sametingets organisering av læremiddelproduksjon)**
The Sami Parliament
Vista Analyse and Deanu giellagáddi (Tana Sami Language Centre) performed an evaluation of the Sami Parliament strategy and support scheme for development of education textbooks and digital learning materials. Production, advertisement and how the learning materials were made available was in the core of the evaluation project. Document studies and interviews were the main data sources.

2021 **Road toll on E6 between Øyer and Otta (Orig. title: Finansieringsgrunnlag Øyer-Otta)**
Nye Veier

Vista Analyse provided an analysis of the traffic and the basis for financing through road toll on E6 between Øyer and Otta. The core of the analysis was an estimation of the elasticities of demand for road use by lighter and heavier vehicles. Estimates of the revenue potential with different size on the toll fees where provided.

2021 **Hospitals in Innlandet (Orig. title: Samfunnsanalyse sykehusstruktur Innlandet)**
Helse Sør-Øst RHF
Vista Analyse og Cowi provided seven different analyses in this project. Vista Analyse delivered three of them. The reports were used to decide the localization of the new hospitals in the region "Innlandet".

2021 **An evaluation of an obligation for fuel suppliers to reduce emissions as a climate policy Tool (Orig. title: Reduksjonsplikt som alternativ til dagens omsetningskrav for biodrivstoff i veitrafikken)**
NHO Drivkraft Norge
On behalf of the industry association for fuel and energy companies in Norway, Vista Analysis has evaluated an obligation for the fuel suppliers to reduce emissions, as an alternative to the requirements to the sales volume of biofuels they face today. Based on economic principles, Vista Analysis evaluates if the alternative is a more cost effective, technology neutral and accurate tool in the Norwegian climate policy.

2020 **Evaluation of Grenlandskontrakten 2016 (Orig. title: Evaluering av Grenlandskontrakten 2016)**
Vestfold og Telemark fylkeskommune
An evaluation of the contract between the operator (Vy Buss AS) and the county municipality (Vestfold og Telemark Fylkeskommune). The evaluation highlighted the causality between the aims and the results and identified areas of improvement.

2020 **Cost analysis of exams and national mandatory test (Orig. title: Samfunnsøkonomiske kostnader av eksamen og obligatoriske statlige prøver)**
The Norwegian Directorate for Education and Training
Vista Analyse estimated the social costs of exams and national mandatory tests. The report also included investigation of economic and administrative consequences of proposed changes in the exam arrangement. This is the first report that estimates these costs in a comprehensive way and is valuable for future policy making processes and determination of fees for private candidates. The central data source in the project was a survey directed towards all schools, municipalities and county governors.

2020 **Evaluation of the tender system for collective transportation (Orig. title: Evaluering av dagens anbudsordning for kollektivtransport)**
Innlandet fylkeskommune
Vista Analyse provided an evaluation of the tender system for collektvie transportation in Innlandet county municipality. The evaluation consisted of a document study and interviews with representatives for the bus drivers, the bus companies and the municipality-own company that buys the bus services. The main conclusion was that the system is working as intended and that political aims are being reflected and followed in the contracts.

Languages

Norwegian	Mother tongue
English	Fluent

IT Skills

R, Stata, MS Excel (incl. VBA), microdata.no, Github