

2017 ZEW Public Finance Conference

Public Finance and Development

PRELIMINARY PROGRAMME

Monday, May 8, 2017

8:00 – 9:00	Registration
9:00 – 11:00	Parallel Sessions A
11:00 – 11:30	Coffee Break
11:30 – 12:30	Keynote
12:30 – 13:30	Lunch
13:30 – 15:30	Parallel Sessions B
15:30 – 16:00	Coffee Break
16:00 – 18:00	Parallel Sessions C
19:00	Dinner

Tuesday, May 9, 2017

9:00 – 11:00	Parallel Sessions D
11:00 – 11:30	Coffee Break
11:30 – 12:30	Keynote
12:30 – 13:30	Lunch
13:30 – 15:30	Parallel Sessions E
15:35 – 15:45	Closing Remarks

Overview of Sessions

Monday, May 8, 2017				
	Room 1	Room 2	Heinz König Hall	Room Brussels
09:00 – 11:00 Parallel Sessions A	A1 Taxation & Firm Behaviour	A2 Redistribution & Welfare	A3 Public Spending & Debt	
11:30 – 12:30 Keynote				Keynote I Sergei Guriev
13:30 – 15:30 Parallel Sessions B	B1 Development Aid	B2 Tax Competition & Optimal Taxation	B3 Political Economy of Fiscal Policy	
16:00 – 18:00 Parallel Sessions C	C1 State Capacity	C2 Elasticity of Taxable Income	C3 Fiscal Decentralisation	
Tuesday, May 9, 2017				
	Room 1	Room 2	Heinz König Hall	Room Brussels
09:00 – 11:00 Parallel Sessions D	D1 Tax incidence and Reforms	D2 Taxes & Welfare in the Lab	D3 Poverty & Social Protection	
11:30 – 12:30 Keynote				Keynote II Ravi Kanbur
13:30 – 15:30 Parallel Sessions E	E1 Tax Compliance	E2 International Taxation	E3 Political Competition & Voting	

Monday, May 8, 2017

8:00 – 9:00	Registration (Meeting Hall)
	Are financing constraints binding for investment? Evidence from natural experiment <i>Katarzyna Habu</i> Discussant: tbd
9:00 – 11:00	Opening Pandora's Box - Do Intellectual Property Boxes Foster Innovation <i>Vincent Dekker</i> Discussant: tbd
Session A1	
Taxation & Firm Behaviour	Firm Foundation and Location Choices: The Effects of Public Good and Service Provision <i>Nadine Riedel, Martin Simmler and Christian Wittrock</i> Discussant: tbd
Chair: tbd	
Room 1	Productivity, Taxation and Evasion: An Analysis of the Determinants of the Informal Economy <i>Alessandro Di Nola, Georgi Kocharkov and Aleksandar Vasilev</i> Discussant: tbd
	One vs. Two Instruments for Redistribution: The Case of Public Utility Pricing <i>Doina Radulescu and Fabian Feger</i> Discussant: tbd
9:00 – 11:00	Inheritance Taxation and Wealth Effects on the Labor Supply of Heirs <i>Fabian Kindermann, Lukas Mayr and Dominik Sachs</i> Discussant: tbd
Session A2	
Redistribution & Welfare	Redistribution and Insurance in Welfare States around the World <i>Charlotte Bartels and Dirk Neumann</i> Discussant: tbd
Chair: tbd	
Room 2	Intergenerational transfers: How do they shape the wealth distribution? <i>Marten von Werder</i> Discussant: tbd

	How Do Sovereign Bond Investors Judge the Economic Performance of the Government? <i>Stefan Eichler and Timo Plaga</i> Discussant: tbd
9:00 – 11:00	
Session A3 Public Spending & Debt Chair: tbd	Restoring Reputation? The IMF and Sovereign Creditworthiness <i>Kai Gehring and Valentin Lang</i> Discussant: tbd
Heinz König Hall	Stochastic Characterisation of EMU Budget Discipline with Policy Uncertainty <i>Wouter van der Wielen</i> Discussant: tbd
	December Fever in Public Finance <i>Vera Z. Eichenauer</i> Discussant: tbd
11:00 – 11:30 Coffee Break (Meeting Hall)	
11:30 – 12:30	
Keynote I	Sergei Guriev (Sciences Po): tba
Room Brussels	
12:30 – 13:30 Lunch (Meeting Hall)	
	Does development aid increase military expenditure? <i>Sarah Langlotz and Niklas Potrafke</i> Discussant: tbd
13:30 – 15:30	
Session B1 Development Aid Chair: tbd	Does Aid Help Refugees Stay? Does Aid Keep Refugees Away? <i>Axel Dreher, Andreas Fuchs and Sarah Langlotz</i> Discussant: tbd
Room 1	Aid Donors <i>Angelika Mueller and Andreas Fuchs</i> Discussant: tbd
	Humanitarian Aid and Natural Disasters: An Impact Evaluation in Pakistan <i>Alexandra Avdeenko, Markus Frölich and Juanita Vasquez-Escallon</i> Discussant: tbd

	Dynamic Tax Competition, Home Bias and the gain from Non-preferential Agreements: A case for unilateral commitment <i>Kaushal Kishore</i> Discussant: tbd
13:30 – 15:30	
Session B2	Corporate Tax Competition and Profit Shifting to Tax Havens <i>Simon Naitram</i> Discussant: tbd
Tax Competition & Optimal Taxation	
Chair: tbd	Optimal income taxation with labor supply responses at two margins: When is an Earned Income Tax Credit optimal? <i>Emanuel Hansen</i> Discussant: tbd
Room 2	
	Optimal Mixed Taxation with Multidimensional Heterogeneity of Agents <i>Kevin Spiritus</i> Discussant: tbd

	Separated Under the Same Roof: Fiscal Inefficiency of Parties' Fragmentation and Mayor's Political Power <i>Matteo Cervellati, Giorgio Gulino and Paolo Roberti</i> Discussant: tbd
13:30 – 15:30	
Session B3	The International Finance Corporation's hidden lending motives <i>Katharina Richert and Axel Dreher</i> Discussant: tbd
Fiscal Transfers	
Chair: tbd	What motivates French pork: Political career concerns or private connections? <i>Brice Fabre and Marc Sangnier</i> Discussant: tbd
Heinz König Hall	
	Multi-Lateral Lending to European Regions: who gets the funds and what are the effects? <i>Zareh Asatryan and Annika Havlik</i> Discussant: tbd

15:30 – 16:00	Coffee Break (Meeting Hall)
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	<p>Semi-Autonomous Revenue Authorities In Sub-Saharan Africa: Silver Bullet Or White Elephant <i>Roel Dom</i> Discussant: tbd</p>
<p>16:00 – 18:00</p>	<p>Does fiscal decentralization enhance citizens' access to water, education and health service delivery? Evidence from Côte d'Ivoire municipalities in conflict setting <i>Tiangboho Sanogo</i> Discussant: tbd</p>
<p>Session C1 State Capacity Chair: tbd</p>	<p>How Do Political Institutions Affect Fiscal Capacity? Explaining Taxation in Developing Economies <i>Antonio Savoia, Roberto Ricciuti and Kunal Sen</i> Discussant: tbd</p>
<p>Room 1</p>	<p>Redistributive promises, transfers to special interests, and the political economy of reform with limited state capacity <i>Sanjay Jain</i> Discussant: tbd</p>
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	<p>The Elasticity of Taxable Income: A Meta-Regression Analysis <i>Carina Woodage</i> Discussant: tbd</p>
<p>16:00 – 18:00</p>	<p>Learning Dynamics in Tax Bunching at the Kink: Evidence from Ecuador <i>Albrecht Bohne and Jan Sebastian Nimczik</i> Discussant: tbd</p>
<p>Session C2 Elasticity of Taxable Income Chair: tbd</p>	<p>Tax Bunching at the Kink in the presence of low capacity of enforcement: Evidence from Uruguay <i>Marcelo Bergolo, Gabriel Burdín, Matias Giacobasso, Mauricio De Rosa and Martín Leites</i> Discussant: tbd</p>
<p>Room 2</p>	<p>The Bias of the Estimators of the Elasticity of Taxable Income <i>Katharina Jenderny, Thomas Aronsson and Gauthier Lanot</i> Discussant: tbd</p>

	Fiscal Federalism and Income Inequality: an Empirical Analysis for Switzerland <i>Lars P. Feld, Christian Frey, Christoph A. Schaltegger and Lukas A. Schmid</i> Discussant: tbd
16:00 – 18:00	Federalism and foreign direct investment An empirical analysis <i>Ekkehard Koehler</i> Discussant: tbd
Session C3 Fiscal Decentralization Chair: tbd	Yardstick Competition in Local Business Taxation: Quasi-experimental Evidence from Portugal <i>Mariana Lopes Da Fonseca</i> Discussant: tbd
Heinz König Hall	Increased decentralization, basic services, and nutrition: Evidence from Bolivia <i>Pablo Evia</i> Discussant: tbd
19:00	Dinner (Rheinterrassen)

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	Tax incidence in the fuel market: Evidence from station-level data <i>Jarkko Harju, Tuomas Kosonen and Marita Laukkanen</i> Discussant: tbd
9:00 – 11:00	A European Perspective on the US Plans for a Destination Based Cash Flow Tax <i>Johannes Becker and Joachim Englisch</i> Discussant: tbd
Session D1 Tax Incidence and Reforms Chair: tbd	Modelling corporate tax reform in the EU: New simulations with the CORTAX model <i>Maria Tessa Alvarez-Martinez, Salvador Barrios, Maria Gesualdo, Dimitrios Pontikakis, Jonathan Pycroft and Diego d'Andria</i> Discussant: tbd
Room 1	The (Re)Introduction of Net Wealth Tax: Do Taxpayers Respond? Evidence from Spain <i>José María Durán-Cabré, Alejandro Esteller-Moré and Mariona Mas-Montserrat</i> Discussant: tbd

	<p>All's fair in taxation: A framing experiment with local politicians <i>Colin Kuehnhanss and Bruno Heyndels</i> Discussant: tbd</p>
9:00 – 11:00	<p>Welfare stigma in the lab: Evidence of social signaling <i>Jana Friedrichsen, Tobias König and Renke Schmacker</i> Discussant: tbd</p>
Session D2 Taxes & Welfare in the Lab Chair: tbd	<p>Preferences over Taxation of High Income Individuals: Evidence from Online and Laboratory Experiments <i>Eckhard Janeba, Dirk Engelmann, Lydia Mechtenberg and Nils Wehrhöfer</i> Discussant: tbd</p>
Room 2	<p>Discrete earnings and optimization errors: Evidence from student's responses to local tax incentives <i>Tuomas Kosonen and Tuomas Matikka</i> Discussant: tbd</p>
	<p>Capital Accumulation, Private Property and Rising Inequality in China, 1978-2015 <i>Thomas Piketty, Li Yang and Gabriel Zucman</i> Discussant: tbd</p>
9:00 – 11:00	<p>Equality of Opportunity and Freedom from Poverty: Measurement and Optimal Taxation <i>Paul Hufe, Ravi Kanbur and Andreas Peichl</i> Discussant: tbd</p>
Session D3 Poverty & Social Protection Chair: tbd	<p>Quantifying the Impacts of Expanding Social Protection on Efficiency and Equity: Evidence from a Behavioral Microsimulation Model for Ghana <i>Robert Osei, Jukka Pirttila and Pia Rattenhuber</i> Discussant: tbd</p>
Heinz König Hall	<p>Adverse Selection in Low-Income Health Insurance Markets: Evidence from a large-scale RCT in Pakistan <i>Torben Fischer, Markus Frölich and Andreas Landmann</i> Discussant: tbd</p>
11:00 – 11:30	Coffee Break (Meeting Hall)
11:30 – 12:30	
Keynote II	Ravi Kanbur (Cornell University): tba
Room Brussels	
12:30 – 13:30	Lunch (Meeting Hall)

13:30 – 15:30	<p>Using Movement of Exemption Cutoff to Estimate Tax Evasion: Evidence from Pakistan <i>Mazhar Waseem</i> Discussant: tbd</p>
<p>Session E1 Tax Compliance Chair: tbd</p>	<p>Administrative Efficiency and Tax Compliance <i>Johannes Rincke, Tobias Cagala and Amanda Tuset Cueva</i> Discussant: tbd</p>
Room 1	<p>Inverse December Fever <i>Thomas Schwab, Andreas Peichl, Johannes Voget and Zareh Asatryan</i> Discussant: tbd</p>
13:30 – 15:30	<p>International Taxation and Productivity Effects of M&As <i>Maximilian Todtenhaupt and Johannes Voget</i> Discussant: tbd</p>
<p>Session E2 International Taxation Chair: tbd</p>	<p>Impact of controlled foreign company rules on post-acquisition investment in target firms <i>Christoph Harendt and Dominik von Hagen</i> Discussant: tbd</p> <p>Corporate Investment Policies, Market Power, and Strategic and Tax Incentives <i>Nathan Seegert and Elena Patel</i> Discussant: tbd</p>
Room 2	<p>Information Exchange and Tax Haven Investment in OECD Equity and Debt Markets <i>Jost Heckemeyer and Aaron Hemmerich</i> Discussant: tbd</p>
13:30 – 15:30	<p>When politicians care about their people: "Electoral Competition and Economic Development" <i>Wilber Baires</i> Discussant: tbd</p>
<p>Session E3 Political Competition & Voting Chair: tbd</p>	<p>Compulsory Voting, Voter Turnout and Asymmetrical Habit-formation <i>Stefanie Gäbler, Niklas Potrafke and Felix Roesel</i> Discussant: tbd</p>
Heinz König Hall	<p>Accountability with large electorates <i>Emre Aytimur and Christian Bruns</i> Discussant: tbd</p>
15:35 – 15:45	<p>Closing Remarks (Heinz König Hall)</p>