Programme

Monday, April 27, 2015

11:00 – 12:00 Registration

12:00 – 13:30 Opening and Keynote I
Luxemburg

Chair: Clemens Fuest

Neutrality and Territoriality – Competing or Converging Concepts in European Tax Law
Wolfgang Schön (Max-Planck Institute for Tax Law and Public Finance, Munich)

13:30 – 14:30 Lunch (Lobby)

14:30 – 16:30 Parallel Sessions A

Luxemburg

A1 – Fiscal Policy
Chair: Mustafa Yeter

Fiscal Consolidation in Hard Times
Peter Claes (Vrije Universiteit Brussel), Helena Sanz (University of Barcelona)
Discussant: Mustafa Yeter

Macroeconomic effects of fiscal adjustment: A tale of two approaches
Jan Fidrmuc (Brunel University), Sugata Gosh (Brunel University)
Discussant: Peter Claes

The Impact of Fiscal Policy Announcements of Italian Governments on the Sovereign Spread: A Comparative Analysis
Wildmer Daniel Gregori (Prometeia Association), Matteo Flagiarda (European Central Bank)
Discussant: Jan Fidrmuc

Do Fiscal Rules Constrain Fiscal Policy? A Meta-Regression-Analysis
Mustafa Yeter (ZEW), Friedrich Heinemann (ZEW), Marc-Daniel Moessinger (ZEW)
Discussant: Wildmer Daniel Gregori

Room 2

A2 – Income Tax Elasticities
Chair: Benjamin Bittschi

Sufficient Statistic or Not? The Elasticity of Taxable Income in the Presence of Deduction Possibilities
Philipp Doerrenberg (ZEW), Andreas Peichl (ZEW), Sebastian Siegloch (University of Mannheim and IZA)
Discussant: Benjamin Bittschi

How Kinky Are U.S. Taxpayers? Using Income Bunching to Measure Tax Rate Sensitivity
Robert Whitten (Georgetown University and Joint Committee on Taxation), Jacob Mortenson (Georgetown University and Joint Committee on Taxation),
Discussant: Philipp Doerrenberg

The Sensitivity of Estimating Taxable Income Responses
Carina Woodage (ZEW), Andreas Peichl (ZEW), Philipp Doerrenberg (ZEW),
Sebastian Siegloch (University of Mannheim and IZA)
Discussant: Robert Whitten

On tax evasion, entrepreneurial generosity and fungible assets
Benjamin Bittschi (ZEW), Marc-Daniel Moessinger (ZEW), Sarah Borgloh
Discussant: Carina Woodage
### Straßburg

**A3 – Corporate Tax Policy I**

Chair: Maria Theresia Evers

*Evaluating the Effects of ACE Systems on Corporate Debt and Investment*

**Shafik Hebous** (Goethe University Frankfurt), Martin Ruf (University of Tübingen)
Discussant: Andrea Pagano

*The Role of Toeholds and Capital Gain Taxes for Corporate Acquisition Strategies*

**Michael Stimmelmayr** (ETH Zurich), Frederica Liberini (ETH Zurich), Antonio Russo (ETH Zurich)
Discussant: Shafik Hebous

*R&D Intensity and the Effective Tax Rate – A Meta-Study*

**Dominik von Hagen** (University of Mannheim), Christian Steffens (University of Mannheim)
Discussant: Michael Stimmelmayr

*Debt Bias in Corporate Taxation and the Costs of Banking Crises in the EU*

**Andrea Pagano** (European Commission), Gaëtan Nicodème (European Commission), Sven Langedijk (European Commission), Alessandro Rossi (European Commission)
Discussant: Dominik von Hagen

#### 16:30 – 17:00  Coffee break (Lobby)

#### 17:00 – 18:30   Parallel Sessions B

### Luxemburg

**B1 – Fiscal and Tax Policy in the EMU**

Chair: Matthias Dolls

*Welfare Effects of Fiscal Integration in Europe: Redistribution vs. Insurance*

**Dirk Neumann** (Université catholique de Louvain), Mathias Dolls (ZEW)
Discussant: Rana Sajedi

*Spillover effects in a monetary union: Why fiscal policy instruments matter?*

**Thierry Betti** (University of Strasbourg and BETA), Amélie Barbier-Gauchard (University of Strasbourg and BETA), Giuseppe Diana (University of Strasbourg and BETA)
Discussant: Dirk Neumann

*Structural Reform or Fiscal Consolidation: Is There a Trade-off?*

**Rana Sajedi** (European University Institute)
Discussant: Thierry Betti

### Room 2

**B2 – Fiscal Decentralization**

Chair: Melissa Berger

*“Hold that ghost”: Local government cheating on transfers*

**Jordi Jofre-Monseny** (University of Barcelona), Albert Solé-Ollé (University of Barcelona), Dirk Foremny (University of Barcelona and IEB)
Discussant: Axel von Schwerin

*The geography of incentives to run a federal budget deficit in Belgium*

**Geert Jennes** (KULeuven)
Discussant: Jordi Jofre-Monseny

*Effective Burden of Business Taxation and Tax Effort of Local Governments*

**Axel von Schwerin** (University of Erlangen-Nuremberg)
Discussant: Geert Jennes

### Straßburg

**B3 – Corporate Tax Policy II**

Chair: Katharina Finke

*Effectiveness of fiscal incentives for R&D: a quasi-experiment*

**Irem Guceri** (University of Oxford), Li Liu (University of Oxford)
Discussant: Giorgia Maffini

*Corporate Taxes and Strategic Patent Location within Multinational Firms*

**Bodo Knoll** (University of Bochum), Tobias Böhm (University of Münster), Tom Karkinsky (Oxford University CBT), Nadine Riedel (University of Bochum)
Discussant: Irem Guceri
Capital allowances and investment: evidence from UK corporate tax returns
Giorgia Maffini (University of Oxford), Jing Xing (Antai College of Economics & Management, Shanghai JiaoTong University), Michael Devereux (University of Oxford)
Discussant: Bodo Knoll

19:00 Dinner at Rheinterrassen
Rheinpromenade 15, 68163 Mannheim

Tuesday, April 28, 2015

08:30 – 11:00 Parallel Sessions C

Luxemburg C1 – International Tax Competition
Chair: Julia Braun
Coordination and the fight against tax havens
Tim Stolper (Max-Planck Institute for Tax Law and Public Finance), Kai Konrad (Max-Planck Institute for Tax Law and Public Finance)
Discussant: Arjan Lejour
Tax Competition and Macroeconomic Imbalances when Capital Markets are Imperfect
Zarko Kalamov (Technische Universität Berlin)
Discussant: Tim Stolper
Unilateral Introduction of Destination-Based Corporate Income Taxation
Johannes Becker (University of Münster), Markos Jung (University of Münster)
Discussant: Zarko Kalamov
Does Exchange of Information Between Tax Authorities Influence Multinationals’ Use of Tax Havens?
Julia Braun (ZEW), Alfons Weichenrieder (Goethe University Frankfurt)
Discussant: Johannes Becker
Profitable Detours: Network Analysis of Tax Treaty Shopping
Arjan Lejour (CPB Netherlands Bureau for Economic Policy Analysis), Maarten van ’t Riet (Centraal Planbureau)
Discussant: Julia Braun

Room 2 C2 – Tax Compliance, Avoidance and Administration
Chair: Philipp Doerrenberg
The Effect of VAT Threshold on the Behavior of Small Businesses: Evidence and Implications
Jarkko Harju (VATT), Tuomas Matikka (VATT), Timo Rauhanen (VATT)
Discussant: Simone Moriconi
Tax avoidance and public good provision
Olga Rozanova (Toulouse School of Economics)
Discussant: Jarkko Harju
Anticipated Tax Amnesties and Tax Compliance: An Experimental Study
Christian Koch (New York University Abu Dhabi), Cornelius Müller (University of Mannheim)
Discussant: Olga Rozanova
Rise of employees and growth in tax capacity
Anders Jensen (London School of Economics)
Discussant: Christian Koch
Commodity Taxation and Regulatory Competition
Simone Moriconi (Catholic University of Milan), Pierre Picard (Université du Luxembourg), Skerdlilajda Zanaj (Université du Luxembourg)
Discussant: Anders Jensen

Straßburg C3 – Inequality, Redistribution and Taxes on Labor
Chair: Holger Stichnoth
Early retirement disincentives: Effectiveness and implications for distribution and welfare
Holger Lüthen (Freie Universität Berlin), Timm Bünke (Freie Universität Berlin), Daniel Kempfner (DIW Berlin)
Discussant: Katharina Jenderny
Can wage policies enhance redistributive efficiency?
Erwin Ooghe (KU Leuven)
Discussant: Holger Lüthen

Inequality and Defined Benefit Pensions when Life Expectancy is Heterogeneous
Daniel Kemptner (DIW Berlin), Peter Haan (DIW Berlin), Victoria Prowse (Cornell University)
Discussant: Erwin Ooghe

Life-time earnings inequality and within-cohort redistribution through Social Security in the U.S.
Pavel Brendler (European University Institute)
Discussant: Daniel Kemptner

The Role of Capital Income for Top Income Shares in Germany
Katharina Jenderny (Umeå University), Charlotte Bartels (Freie Universität Berlin)
Discussant: Pavel Brendler

11:00 – 11:30  Coffee break (Lobby)

11:30 – 12:30  Keynote II
Luxemburg
Chair: Andreas Peichl

Learning about tax evasion and tax avoidance through collaboration with tax authorities
Claus Thustrup Kreiner (University of Copenhagen)

12:30 – 13:30  Lunch (Cafeteria)

13:30 – 15:30  Parallel Sessions D
Luxemburg
D1 – Optimality, Incidence and Perception of Taxes
Chair: Andreas Peichl

Jointly Optimal Income Taxes for Different Types of Income
Johannes Hermle (University of Bonn), Andreas Peichl (ZEW)
Discussant: Agustin Redonda

Taxing the Job Creators: Efficient Progressive Taxation with Wage Bargaining
Nicholas Lawson (Aix-Marseille School of Economics)
Discussant: Johannes Hermle

Is Taxing Waste a Waste of Time? Evidence from a Quasi-natural Experiment in the Canton of Vaud, Switzerland
Stefano Carattini (University of Barcelona), Andrea Baranzini (Haute école de gestion de Genève), Rafael Lalive (Université de Lausanne)
Discussant: Nicholas Lawson

Tax incidence, tax competition and market structure
Agustin Redonda (University of Lugano)
Discussant: Stefano Carattini

Room 2
D2 – Theory: Fiscal Decentralization and Public Goods Provision
Chair: Maximilian Todtenhaupt

Regional State Capacity and the Optimal Degree of Fiscal Decentralization
Martin Besfamille (Pontificia Universidad Católica de Chile), Antonio Bellofatto (Tepper School of Business, Carnegie Mellon University)
Discussant: Pierre Boyer

A Decentralization Theorem of Taxation
Vilen Lipatov (Goethe University Frankfurt), Alfons Weichenrieder (Goethe University Frankfurt)
Discussant: Martin Besfamille

Public provision and local income tax competition
Florian Kuhlmey (University of Basel), Beat Hintermann (University of Basel)
Discussant: Vilen Lipatov

Efficiency, Welfare, and Political Competition
Pierre Boyer (University of Mannheim), Felix Bierbrauer (University of Cologne)
Discussant: Florian Kuhlmey
**D3 – Political Economy**

Chair: Marc-Daniel Moessinger

*The Political Economy of Early and College Education – Can Voting Bend the Great Gatsby Curve?*

Christopher Rauh (University of Cambridge)
Discussant: Luis Martinez

*The ban of Batasuna: effects on local government spending*

Andreu Arenas Jal (European University Institute)
Discussant: Christopher Rauh

*Overlapping Political Budget Cycles*

Marc-Daniel Moessinger (ZEW), Dirk Foremny (University of Barcelona and IEB), Ronny Freier (DIW Berlin), Mustafa Yeter (ZEW)
Discussant: Andreu Arenas Jal

*Constitutions and Fiscal Institutions*

César Castellón (Clemson University, South Carolina), Zareh Asatryan (ZEW), Thomas Stratmann (George Mason University)
Discussant: Marc-Daniel Moessinger

*Sources of Revenue and Government Performance: Theory and Evidence from Colombia*

Luis Martinez (London School of Economics)
Discussant: Ivo Bischoff

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15:30 – 16:00 Coffee break (Lobby)

16:00 – 17:30 Parallel Sessions E

**Luxemburg**

E1 – Public Debt

Chair: Christoph Schröder

*Panel Cointegration Tests on the Fiscal Sustainability of German Laender*

Ekkehard A Koehler (Walter Eucken Institute), Heiko T. Burret (Walter Eucken Institute), Lars Feld (Walter Eucken Institute)
Discussant: Beatrice Mäder

*On the optimal level of public debt*

Ulrich van Suntum (University of Münster), Metin Kaptan (University of Münster)
Discussant: Ekkehard A Koehler

*A simulation based approach to sovereign debt sustainability assessment*

Beatrice Mäder (University of St. Gallen), Björn Griesbach (Swiss National Bank)
Discussant: Ulrich van Suntum

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**Straßburg**

E2 – Local Tax Competition

Chair: Frank Streif

*Tax mimicking in the short- and the long-run: Evidence from German reunification*

Thushyanthan Baskaran (Georg-August-Universität Göttingen)
Discussant: Joseph Capuno

*Economic Integration and Local Tax Mimicking*

Carolin Holzmann (University of Erlangen-Nuremberg), Axel von Schwerin (University of Erlangen-Nuremberg)
Discussant: Thushyanthan Baskaran

*Does yardstick competition influence local government fiscal behaviour in the Philippines?*

Joseph Capuno (Freiburg Institute for Advanced Studies), Stella Quimbo (University of the Philippines), Aleli Kraft (University of the Philippines), Carlos Antonio Tan (University of the Philippines), Vigile Marie Fabella (University of the Philippines)
Discussant: Carolin Holzmann

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17:30 Closing Remarks

Luxemburg

Zareh Asatryan (ZEW)