

# 1<sup>st</sup> Annual MaTax Conference

September 17 – 18, 2014

## Day 1

09.00 am Registration and Coffee

09.30 to 09.45 Short welcome: **Friedrich Heinemann** (ZEW, MaTax Board Member)

### Session A

09.45 to 11.45

**Caren Sureth** Can Tax Rate Increases Foster Investment under Entry and Exit Flexibility – Insights from an Economic Experiment

**Michael Devereux** Small Business Incorporation and Investment: the Role of Corporation Tax

**Nadine Riedel** The Global Effects of R&D Tax Credits

11.45 to 13.15 Lunch

13.15 to 14.15 Keynote speech: **Joel Slemrod** (U. Michigan)

14.15 to 14.30 Coffee break

### Session B

14.30 to 16.30

**Rita de la Feria** Designing and Implementing a Destination-Based Tax Unilaterally

**Roger Gordon** How should multinationals be taxed?

**Thiess Büttner** Comparative Tax Information and the Choice of the local business tax rate

16.30 to 16.45 Coffee break

### Session C

16.45 to 18.45

**Jennifer Blouin** t.b.a.

**Michael Knoll** Tax Discrimination in the European Union and Beyond

**Sjoerd Douma** State aid review of IP boxes

afterwards Departure for dinner

## Day 2

### Session D

08.45 to 10.45

<b>Martin Jacob</b>	Taxation, Payout Policy, and Ownership Structure
<b>Leslie Robinson</b>	Ownership Structures of U.S. Multinational Firms
<b>Andreas Oestreicher</b>	The effects of income taxation on M&A transaction prices- empirical evidence

10.45 to 11.00

Coffee break

### Session E

11.00 to 13.00

<b>Harry Huizinga</b>	Capital Gains Taxation and the Cost of Capital: Evidence from Unanticipated Cross-Border Transfers of Tax Bases
<b>Sören Blomquist</b>	Child Care Subsidies, Quality and the Optimal Income Tax
<b>Johannes Rincke</b>	Do Taxes Crowd Out Intrinsic Motivation? Field-Experimental Evidence from Germany

13.00 to 14.00

Lunch

### Session F

14.00 to 16.00

<b>Alfons Weichenrieder</b>	Does Exchange of Information between Tax Authorities Influence Foreign Direct Investment into Tax Havens?
<b>Michael Overesch</b>	Profit Shifting and Tax Response of Multinational Banks
<b>Michelle Hanlon</b>	Tax Rates and Corporate Decision Making

16.00 to 16.15

Coffee break

16.15 to 17.15

**Scientific board meeting**

17.15 to 17.30

Coffee break

### MaTax Opening Ceremony

17.30 to 19.00

<b>Ceremonial Addresses</b>	<ul style="list-style-type: none"> <li>– Prof. Dr. Clemens Fuest (ZEW President, MaTax Board Member)</li> <li>– Theresia Bauer (Minister of Science, Research and the Arts, Federal State Baden-Württemberg)</li> <li>– Prof. Dr. Matthias Kleiner (President Leibniz Association)</li> <li>– Prof. Dr. Thorsten Meiser (Vice President of Research, University of Mannheim).</li> </ul>
<b>Panel discussion</b>	Latest developments in international taxation
<b>Discussants</b>	<ul style="list-style-type: none"> <li>– Dr. Wolfgang Haas (Head of BASF taxation unit)</li> <li>– Prof. Dr. Nadine Riedel (University of Bochum)</li> <li>– Prof. Dr. Christoph Spengel (University of Mannheim, MaTax Board Member)</li> <li>– Rolf Schumacher (Ministerial Director in the Ministry of Finance and Economics Baden-Württemberg)</li> </ul> <p>Moderation: Prof. Dr. Clemens Fuest.</p>
<b>Fare-well Reception</b>	