

## 2<sup>nd</sup> Annual MaTax Conference

01/02 October 2015 at ZEW in Mannheim, Germany

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### Programme Overview:



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#### Day 1

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10.00 – 10.15	Welcome: Clemens Fuest (ZEW and University of Mannheim)
10.15 – 12.15	Parallel Sessions A
12.15 – 13.30	Lunch
13.30 – 16.10	Parallel Sessions B
16.10 – 16.30	Coffee Break
16.30 – 17.30	Keynote: Mihir Desai (Harvard): <i>The Past, Present and Future of International Tax</i>
17.30 – 18.30	Meeting of the Scientific Board of MaTax
19.00	Dinner (Rheinterrassen Mannheim)



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#### Day 2

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09.00 – 11.00	Parallel Sessions C
11.00 – 11.15	Coffee Break
11.15 – 13.15	Parallel Sessions D
13.15 – 14.30	Lunch (ZEW Bistro)
14.30 – 16.30	Parallel Sessions E
16.30 – 16.45	Closing Remarks: Christoph Spengel (University of Mannheim)
17.00	End of Conference (snacks and drinks)

# Parallel Sessions

40 minutes per paper (30 minutes presentation + 10 minutes for discussion)

## Parallel Sessions A

### A1:

Room Brussels

**Dominika Langenmayr** (LMU Munich):

*Profits Offshore: Banks and Tax Havens*

**Niels Johannesen** (U Copenhagen):

*At Your Service! The Role of Tax Havens in International Trade with Services*

**Mohammed Mardan** (ETH Zurich):

*Income Shifting under Losses*

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### A2:

Heinz König Hall

**Dirk Neumann** (Louvain):

*Welfare effects of fiscal integration in Europe*

**Estelle Dauchy** (Moscow):

*Taxation and Inequality: Active versus Passive Channels*

**Junyi Zhu** (Bundesbank):

*Bracket Creep Revisited - Without and With r>g: Evidence from Germany*

## Parallel Sessions B

### B1:

Room Brussels

**Li Liu** (Oxford CBT):

*The Effects of UK's Switch to Territoriality on Domestic and Outbound Investment: Evidence from Micro-Level Data*

**Martin Jacob** (WHU):

*Firm Tax Uncertainty, Cash Holdings, and the Timing of Large Investment*

**Giorgia Maffini** (Oxford):

*Business Taxation and Its Impact on Capital Structure: Evidence from Italian Banks*

**Salvador Barrios** (EU Commission):

*Patent Boxes Design, Patents Location and Local R&D*

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### B2:

Heinz König Hall

**Sebastian Siegloch** (U Mannheim):

*Property Taxation, Local Labor Markets, and Rental Housing*

**Frank Fossen** (FU Berlin):

*The Tax-rate Elasticity of Local Business Profits*

**Juan Carlos Suárez Serrato** (Duke):

*State Taxes and Spatial Misallocation*

**Martin Simmler** (Oxford CBT):

*Why the Current Tax Rate Tells you Nothing: Competing for Mobile and Immobile Firms*

## Parallel Sessions C

**C1:** Room Brussels **Johannes Rincke** (U Erlangen-Nürnberg):  
*Do Taxes Crowd Out Intrinsic Motivation? Field-Experimental Evidence from Germany*

**Melissa Berger** (ZEW):  
*Higher Taxes, More Evasion? Evidence from Border Differentials in TV License Fees*

**Robert Ullmann** (U Münster):  
*Value added taxes (VAT) and tax base shifting in the restaurant industry*

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**C2:** Heinz König Hall **Michael Knoll** (Wharton, U Pennsylvania):  
*The U.S. Supreme Court's decision in Wynne, and its implications for state taxation in the United States*

**Rainer Bräutigam** (ZEW):  
*Decline of CFC Rules and Rise of IP Boxes:  
How the ECJ affects Tax Competition and Economic Distortions in Europe*

**Sebastian Eichfelder** (Magdeburg):  
*Capitalization of capital gains taxes: Rational (in)attention and turn-of-the-year returns*

## Parallel Sessions D

**D1:** Room Brussels **Jennifer Blouin** (U Pennsylvania):  
*Does Organizational Form Affect Firms' Tax Planning?  
The Role of "Check-the-Box" on Multinational Tax Planning*

**Leslie Robinson** (Dartmouth):  
*Cross-Country Evidence on the Preliminary Effects of Patent Activity and Ownership*

**Michael Overesch** (U Cologne):  
*Public Disclosure of Foreign Subsidiaries and Aggressive International Tax Avoidance*

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**D2:** Heinz König Hall **Maximilian Todtenhaupt** (ZEW):  
*Fiscal Competition and Government Debt*

**Laurent Simula** (Uppsala):  
*Normative Implications of the Cost Structure of Income Shifting*

**Michael Stimmelmayer** (ETH Zurich):  
*Efficiency Costs of Dividend Taxation with Managerial Firms*

## Parallel Sessions E

**E1:** Room Brussels **Johannes Becker** (U Münster):  
*Behavioral Effects of Withholding Taxes*

**Martin Ruf** (Tübingen):  
*Who bears the cost of taxing the rich? An empirical study on CEO pay*

**Jacob Bastian** (U Michigan):  
*Are In-Work Tax Credits Effective in the Presence of Generous Public Assistance?  
Evidence from the 1975 Earned Income Tax Credit*

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**E2:** Heinz König Hall **Andreas Peichl** (ZEW):  
*Analysis of Tax Policy and Tax Administration: Evidence from Armenian Firm-Level Data*

**Li Liu** (Oxford CBT):  
*VAT notches*

**Maarten van 't Riet** (CPB Den Haag):  
*Tax bunching by owners of small corporations*