

2024 ZEW Public Finance Conference

Government-led transformation

16-17 May 2024, Mannheim · Conference venue: L 7, 1, 68161 Mannheim · Time zone: CET+1

PROGRAMME

THURSDAY, 16 MAY 2024

09:00 – 09:30	REGISTRATION			
09:30 – 11:00	A1: Optimal Taxation	A2: Political Economy: Lobbying	A3: Taxation and Inflation	A4: Inequality & Redistribution
11:00 – 11:30	COFFEE BREAK			
11:30 – 12:45	Invited Session			
12:45 – 14:30	LUNCHEON KEYNOTE – ÁKOS VALENTINYI			
14:30 – 16:00	B1: Political Economy II	B2: Social Insurances	B3: Profit Shifting	
16:00 – 16:30	COFFEE BREAK			
16:30 – 18:00	C1: Trade & Investment	C2: Climate Transformation	C3: Local Public Finance	C4: Family Taxation
18:00	BBQ at ZEW			

PROGRAMME

FRIDAY, 17 MAY 2024

09:00 – 10:00	KEYNOTE – VERONIKA GRIMM			
10:00 – 10:30	COFFEE BREAK			
10:30 – 12:00	D1: Taxation and location choice	D2: Corporate Taxation	D3: Labor	D4: Transformation
12:00 – 13:00	LUNCH			
13:00 – 14:30	E1: Public Debt & Expenditures	E2: Housing	E3: Federalism & Tax Competition	E4: Tax Incidence
14:30 – 15:00	COFFEE BREAK			
15:00 – 16:30	F1: Public Investment & Industrial Policy	F2: Value Added Taxes	F3: Local Public Finance & Small Firms	F4: Firm Taxation with Bunching Methods
16:30 – 16:45	BREAK			
16:45 – 18:00	Invited Session			
18:00	CLOSING REMARKS			

PROGRAMME

THURSDAY, 16 MAY 2024

09:00 – 09:30 REGISTRATION IN THE ZEW LOBBY
(You will be checked in via the QR code you received in the registration email.)

09:30 – 11:00	SESSION A1: OPTIMAL TAXATION Chair: tba	SESSION A2: POLITICAL ECONOMY: LOBBYING Chair: tba	SESSION A3: TAXATION AND INFLATION Chair: tba	SESSION A4: INEQUALITY & REDISTRIBUTION Chair: tba
	THE OPTIMAL TAXATION OF NETWORK GOODS <u>Enda Patrick Hargaden</u> Discussant: Jacob Lundberg	THE POWER OF THE PEND <u>Emilie Wojcieszynski</u> Discussant: Lilly Fischer	THE VALUE ADDED OF PAID TAX PREPARES <u>Jakob Brounstein</u> Discussant: Lukas Hack	POPULATION AGING, COHORT REPLACEMENT, AND THE EVOLUTION OF INCOME INEQUALITY IN THE UNITED STATES <u>Vesa-Matti Heikkuri</u> Discussant: Sarah Necker
	OPTIMAL INCOME TAXATION AND FORMALIZATION OF THE INFORMAL ECONOMY <u>Hirofumi Takikawa</u> Discussant: Enda Patrick Hargaden	THE EFFECTS OF EARNINGS DISCLOSURE BY POLITICIANS <u>Nils Wehrhöfer</u> Discussant: Emilie Wojcieszynski	A NEW TEST OF FISCAL DOMINANCE & CENTRAL BANK INDEPENDENCE <u>Jonathan Hoddenbagh</u> Discussant: <u>Jakob</u> Brounstein	DISTRIBUTIONAL NATIONAL ACCOUNTS (DINA) FOR GERMANY, 1992-2016 <u>Theresa Neef</u> Discussant: Vesa-Matti Heikkuri
	TOP INCOME TAXATION: EXCESS BURDEN, SOCIAL WELFARE AND THE LAFFER CURVE <u>Jacob Lundberg</u> Discussant: Hirofumi Takikawa	A REFORM-ORIENTED APPROACH TO POLITICAL PARTIES' REVEALED SOCIAL PREFERENCES <u>Lilly Fischer</u> Discussant: Nils Wehrhöfer	PROGRESSIVE INCOME TAXATION AND INFLATION: THE MACROECONOMIC EFFECTS OF BRACKET CREEP <u>Lukas Hack</u> Discussant: Jonathan Hoddenbagh	TRADE-OFFS IN POLICY MAKING: ECONOMISTS' VS. PEOPLES' BELIEFS <u>Sarah Necker</u> Discussant: Theresa Neef

11:00 – 11:30 COFFEE BREAK

PROGRAMME

THURSDAY, 16 MAY 2024

11.30 -12:45

INVITED SESSION

Chair: tba

Clean spillovers and the Trade-off between Growth and Climate

Ralf Martin (Imperial College London)

The role of industrial policy for innovation-led transformations?

Chiara Criscuolo (International Finance Cooperation)

12:45 – 14:30

LUNCHEON KEYNOTE: Structural transformation across time and space

Chair: tba

Ákos Valentinyi (University of Manchester)

14:30 – 16:00

SESSION B1: POLITICAL ECONOMY II

Chair: tba

THE SOCIO-ECONOMIC AND PUBLIC FINANCE DETERMINANTS OF DISCRIMINATION IN THE ADMISSION PROCESS TO SENIOR HIGH SCHOOLS IN GERMANY – EVIDENCE FROM THE FIELDEkkehard A. Köhler

Discussant: Daniel Weishaar

DISTANCE MATTERS: THE IMPACT OF GEOGRAPHICAL AND POLITICAL PROXIMITY ON FISCAL RULESDésirée Christofzik

Discussant: Ekkehard A. Köhler

REVEALED VS. STATED PREFERENCES: ON THE POLITICS OF COUPLE TAXATIONDaniel Weishaar

Discussant: Désirée Christofzik

SESSION B2: SOCIAL INSURANCE

Chair: tba

THE SOCIAL MULTIPLIER OF PENSION REFORMEmre Oral

Discussant: Nicolas Ziebarth

MEASURING THE VALUE OF DISABILITY INSURANCE FROM TAKE-UP DECISIONSStefan Staubli

Discussant: Emre Oral

CREATIVE FINANCING AND PUBLIC MORAL HAZARD: EVIDENCE FROM MEDICAID AND THE NURSING HOME INDUSTRYNicolas Ziebarth

Discussant: Stefan Staubli

SESSION B3: PROFIT SHIFTING

Chair: tba

TACKLING TAX-AVOIDANCE: EVIDENCE FROM EARNINGS STRIPPING RULESUsama Jamal

Discussant: Mikayel Tovmasyan

LEVELLING THE PLAYING FIELD? A QUALITATIVE AND QUANTITATIVE EXAMINATION OF THE EU DIRECTIVE ON PUBLIC COUNTRY-BY-COUNTRY REPORTINGHannah Gundert

Discussant: Usama Jamal

BYPASSING SANCTIONS: HIDE 'N SEEK IN TAX HAVENS?Mikayel Tovmasyan

Discussant: Hannah Gundert

16:00 – 16:30

COFFEE BREAK

 PROGRAMME

THURSDAY, 16 MAY 2024

16:30 – 18:00

SESSION C1: TRADE AND INVESTMENT

Chair: tba

WHO PAYS FOR THE TARIFFS? A TALE OF TWO COUNTRIES
Lei li

Discussant: Felix Köhler

REGIONAL EFFECTS OF BELT AND ROAD INITIATIVE TRANSPORT INFRASTRUCTURE
Patrick Hufschmidt

Discussant: Lei li

MONEY PIT(CH): THE IMPACT OF FOOTBALL-INDUCED MUNICIPAL DEBT
Felix Köhler

Discussant: Patrick Hufschmidt

SESSION C2: CLIMATE TRANSFORMATION

Chair: tba

PERFORMATIVE STATE CAPACITY AND CLIMATE (IN) ACTION
Immanuel Feld

Discussant: Virezslav Titl

DISTRIBUTIONAL CONSEQUENCES OF CLIMATE POLICIES
Lennard Schlattmann

Discussant: Immanuel Feld

EUROPEAN FUNDS AND GREEN PUBLIC PROCUREMENT
Virezslav Titl

Discussant: Lennard Schlattmann

SESSION F3: LOCAL PUBLIC FINANCE

Chair: tba

FISCAL SIMILARITY AND DISCREPANCIES IN LOCAL AUTHORITIES: AN APPLICATION TO ITALIAN MUNICIPALITIES
Costanza Marconi

Discussant: Laura Grigolon

THE LOCAL ECONOMIC IMPACTS OF US TROOP WITHDRAWALS IN GERMANY
Jakob Schmidhäuser

Discussant: Costanza Marconi

IDENTIFYING TAX COMPLIANCE FROM CHANGES IN ENFORCEMENT: THEORY AND EMPIRICS
Laura Grigolon

Discussant: Jakob Schmidhäuser

SESSION B4: FAMILY TAXATION

Chair: tba

DISENTANGLING GENDER NORMS AND TAX INCENTIVES – ANALYZING THE INTRODUCTION OF JOINT INCOME TAXATION FOR SAME-SEX COUPLES
Elena Heraold

Discussant: Theresa Bührlé

THE IMPACT OF PARENTAL LEAVE BENEFITS ON PRE-BIRTH EARNINGS
Amelie Grosenick

Discussant: Elena Heraold

INHERITANCE TAXES AND FAMILY FIRMS IN GERMANY
Theresa Bührlé

Discussant: Amelie Grosenick

18:00

 BBQ AT ZEW

PROGRAMME

FRIDAY, 17 MAY 2024

9:00- 10:00 **KEYNOTE: Overcoming weak growth – diagnosis and therapy in Germany and Europe.**
Chair: tba

Veronika Grimm (University of Technology Nuremberg)

10:00 – 10:30 COFFEE BREAK

10:30 – 12:00	SESSION D1: TAXATION AND LOCATION CHOICE Chair: tba	SESSION D2: CORPORATE TAXATION Chair: tba	SESSION D3: LABOR Chair: tba	SESSION D4: TRANSFORMATION Chair: tba
	TAXATION AND MIGRATION BY THE SUPER-RICH <u>David Burgherr</u> Discussant: Sebastian Blesse	CORPORATE TAXATION AND FIRM PRODUCTIVITY <u>Svea Holtmann</u> Discussant: João Pereira dos Santos	ALTRUISTIC BEHAVIOR AND GOVERNMENT INTERVENTIONS IN TIMES OF CRISIS <u>Cornelius Schneider</u> Discussant: Anna Hegret	THE MISSING WORKER: INNOVATION, DEMOGRAPHICS AND HUMAN CAPITAL AFTER WORLD WAR I <u>Jean Baptiste Chaniot</u> Discussant: Jakob Losert
	A TAXING JOURNEY: TAX ADOPTIONS AND INTERSTATE MIGRATION IN THE EARLY 20TH CENTURY <u>Stefan Smutny</u> Discussant: David Burgherr	HOW DO BUSINESS TAX RATES AFFECT REAL INVESTMENT? THE ROLE OF DEPRECIATION AND FIRM CHARACTERISTICS <u>Sebastian Eichfelder</u> Discussant: Svea Holtmann	THE EFFECTS OF MONETARY COMPENSATION ON PAID VOLUNTEERS: EVIDENCE FROM GERMANY <u>Annalisa Tassi</u> Discussant: Cornelius Schneider	BALANCING THE NEED FOR ENERGY SECURITY AND RENEWABLE ENERGY TRANSITION: EVALUATING A WINDFALL PROFIT TAX AS THE EU'S RESPONSE TO THE EUROPEAN ENERGY CRISIS <u>Julia Spix</u> Discussant: Jean Baptiste Chaniot
	TAXING TRAVELLERS. QUASI-EXPERIMENT EVIDENCE FROM GERMANY <u>Sebastian Blesse</u> Discussant: Stefan Smutny	TREASURE ISLANDS, REAL JOBS? THE IMPACTZ OF REFORMING A LOW-TAX JURISDICTION <u>João Pereira dos Santos</u> Discussant: Sebastian Eichfelder	PHASING OUT PAYROLL TAX SUBSIDIES <u>Anna Hegret</u> Discussant: Annalisa Tassi	ALMOST FARE FREE: IMPACT OF A PUBLIC-TRANSPORT CLIMATE TICKET ON MOBILITY AND INFRASTRUCTURE QUALITY <u>Jakob Losert</u> Discussant: Julia Spix

PROGRAMME

FRIDAY, 17 MAY 2024

12:00 – 13:00 LUNCH

13:00 – 14:30	<p>SESSION E1: PUBLIC DEBT & EXPENDITURES Chair: tba</p> <p>ATTITUDES TOWARDS PRIVATE AND PUBLIC DEBT - DOES LANGUAGE MATTER? <u>Mathias Dolls</u> Discussant: Matias Giacobasso</p> <p>BAILOUTS, FISCAL AUSTERITY, AND CONSOLIDATION STRATEGIES <u>Maximilian Thomas</u> Discussant: Mathias Dolls</p> <p>GROWING UP OVER THE SOCIAL SAFETY NET: THE EFFECTS OF A CASH TRANSFER PROGRAM ON THE TRANSITION TO ADULTHOOD <u>Matias Giacobasso</u> Discussant: Maximilian Thomas</p>	<p>SESSION E2: HOUSING Chair: tba</p> <p>MORTGAGE RELIEF AND HOUSEHOLD SAVING: EVIDENCE FROM A NATURAL EXPERIMENT IN ICELAND USING ADMINISTRATIVE DATA <u>Arnaldur Stefansson</u> Discussant: Sebastien Bradley</p> <p>AIRBNB EXPANSION AND HOUSING PRICES: EVIDENCE FROM A CELESTIAL LOTTER <u>Denvil Duncan</u> Discussant: Arnaldur Stefansson</p> <p>THE IMPACT OF PROPERTY TAXATION AND TAX LIMITATIONS ON MORTGAGE DISTRESS: A DECOMPOSITION OF RISK AND LEVEL EFFECTS <u>Sebastien Bradley</u> Discussant: Denvil Duncan</p>	<p>SESSION E3: FEDERALISM & TAX COMPETITION Chair: tba</p> <p>TAX COMPETITION NETWORKS <u>Johannes Gaul</u> Discussant: Johannes Becker</p> <p>LOCAL GOVERNMENT FISCAL POLICY RESPONSES TO FEDERAL TAX REFORMS <u>Paul Steger</u> Discussant: Johannes Gaul</p> <p>RATIONALIZING FORMULA APPORTIONMENT <u>Johannes Becker</u> Discussant: Paul Steger</p>	<p>SESSION E4: TAX INCIDENCE Chair: tba</p> <p>SUPPLIER SALIENCE: INCIDENCE, MARKET ENTRY & WELFARE <u>Yeliz Kacamak</u> Discussant: Rohit Reddy Muddasani</p> <p>PRICING IN THE TAXMAN: CORPORATE TAX INCIDENCE AND COMMERCIAL REAL ESTATE <u>Florian Neumeier</u> Discussant: Yeliz Kacamak</p> <p>NAVIGATING THE AMAZON: PASS-THROUGH OF DIGITAL SERVICE TAX <u>Rohit Reddy Muddasani</u> Discussant: Florian Neumeier</p>
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14:30 – 15:00 COFFEE BREAK

PROGRAMME

FRIDAY, 17 MAY 2024

15:00 – 16:30	SESSION F1: PUBLIC INVESTMENTS & INDUSTRIAL POLICY Chair: tba	SESSION F2: VALUE ADDED TAXES Chair: tba	SESSION F3: TAX ENFORCEMENT Chair: tba	SESSION F4: FIRM TAXATION WITH BUNCHING METHODS Chair: tba
	BUDGET FORECAST ERRORS IN SPANISH MUNICIPALITIES: THE ROLE OF TRANSPARENCY <u>Israel García</u> Discussant: Wouter van der Wielen	CONSUMPTION TAXES AND CORPORATE INCOME TAXES: EVIDENCE FROM PLACE-BASED VAT <u>Panayiotis Nicolaides</u> Discussant: Kwabena Adu-Ababio	YOU'VE GOT MAIL: THE SPECIFIC DETERRENCE IMPLICATIONS OF INCREASED RELIANCE ON CORRESPONDENCE AUDITS <u>Matthias Kasper</u> Discussant: Daniel Overbeck	CORPORATE INCOME TAXATION AND SMALL FIRMS' RESPONSES <u>Théo Valentin</u> Discussant: Ján Palguta
	THE EFFECTS OF HOLIDAY VOUCHERS ON DOMESTIC TOURISM: EVIDENCE FROM A PUBLIC SECTOR VOUCHER PROGRAM IN ROMANIA <u>Smaranda Pantea</u> Discussant: Israel García	VALUE ADDED TAXES AND CORPORATE BORROWING <u>Jochen Hundsdoerfer</u> Discussant: Panayiotis Nicolaides	BARGAINING OVER TAXES: EVIDENCE FROM ZAMBIAN FIRMS <u>Daniel Overbeck</u> Discussant: Matthias Kasper	ESTIMATING THE ELASTICITY OF TURNOVER FROM BUNCHING: PREFERENTIAL TAX REGIMES FOR SOLO SELF-EMPLOYED IN ITALY <u>Francesco Alosa</u> Discussant: Théo Valentin
	BARRIERS AND CATALYSTS FOR SUBNATIONAL PUBLIC INVESTMENT: DATA AND EVIDENCE FROM THE EU <u>Wouter van der Wielen</u> Discussant: Smaranda Pantea	ASSESSING THE IMPACT OF A WITHHOLDING VAT INTERVENTION IN ZAMBIA <u>Kwabena Adu-Ababio</u> Discussant: Jochen Hundsdoerfer		CORPORATE MINIMUM TAX AND THE ELASTICITY OF TAXABLE INCOME: EVIDENCE FROM ADMINISTRATIVE TAX RECORDS <u>Ján Palguta</u> Discussant: Francesco Alosa
16:30 – 16:45	BREAK			

PROGRAMME

FRIDAY, 17 MAY 2024

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- 16:45 – 18:00 **INVITED SESSION**
Chair: tba
- R&D, Growth and Structural Change**
Georg Duernecker (Goethe University Frankfurt)
- Bureaucrats and the Korean Export Miracle**
Philipp Barteska (London School of Economics)
- 18:00 CLOSING REMARKS
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