

Public Administration and Economic Performance

ZEW Mannheim – April 28 and 29, 2014

With financial support from the European Commission



Programme



Monday, April 28, 2014

08:00 – 09:00 **Registration**

09:00 – 11:00 **Parallel Sessions A**

Room 1 **A1–Fiscal Consolidation**
Chair: Christoph Schröder

The Investment Effect of Fiscal Consolidation

Stefan Lamp (European University Institute), Silvia Albrizio

Discussant: Ludovít Ódor

The Good, the Bad and the Ugly

Ludovít Ódor (Council for Budget Responsibility Slovakia)

Discussant: Florian Neumeier

Public Attitudes Toward Fiscal Consolidation: Evidence from a Representative German Population Survey

Florian Neumeier (Philipps-University Marburg), Bernd Hayo

Discussant: Christoph Schröder

Haircut Size, Haircut Type and the Probability of Serial Sovereign Debt Restructurings

Christoph Schröder (ZEW)

Discussant: Stefan Lamp

Room 2 **A2–Public Administration I**
Chair: Mustafa Yeter

Tax Compliance, Social Norms and Institutional Quality: An Evolutionary Theory of Public Good Provision

Panayiotis Nicolaides (European Commission, DG Taxation and Customs Union)

Discussant: Luca Salvadori

Empirical Evidence on Tax Information Sharing among Sub-Central Administrations

Luca Salvadori (Universitat de Barcelona), José María Durán-Cabré, Alejandro Esteller-Moré

Discussant: Anders Jensen

Information trails, tax enforcement and tax compliance

Anders Jensen (London School of Economics), Pierre Bachas

Discussant: Panayiotis Nicolaides

11:00 – 11:30 Coffee break
Heinz-König-Hall

11:30 – 13:00 **Keynote I**
Room 1+2 *Incentive Schemes for Local Government*
Ben Lockwood (University of Warwick)

13:00 – 14:15 Lunch
Heinz-König-Hall

14:15 – 16:15

Parallel Sessions B

Room 1

B1–Taxation & Redistribution

Chair: Benjamin Bittschi

Federal Income Tax Revenue Volatility Since 1966

Christopher Balding (Peking University), Estelle P. Dauchy

Discussant: Silvia Avram

The distributional effects of personal income tax expenditure

Silvia Avram (University of Essex)

Discussant: Peter Backus

Other-regarding and self-insurance motives in demand for redistribution: an empirical analysis

Peter Backus (University of Manchester and Institut d'Economica de Barcelona (IEB)),

Alejandro Esteller-Moré

Discussant: Benjamin Bittschi

On the Interaction of the Church Tax and Charitable Giving

Benjamin Bittschi (ZEW), Sarah Borgloh, Berthold Wigger

Discussant: Christopher Balding

Room 2

B2–Fiscal Federalism & Local Fiscal Policy

Chair: Eckhard Janeba

Analysis of Creative Accounting and its Impacts on Governments' Financial Performance: The Case of the Swiss Cantons

Nils Soguel (Université de Lausanne), Maxime Clémenceau

Discussant: Thushyanthan Baskaran

Identifying local tax mimicking with administrative borders and a policy reform

Thushyanthan Baskaran (University of Goettingen)

Discussant: Eckhard Janeba

City Competition for the Creative Class

Eckhard Janeba (University of Mannheim), Thiess Büttner

Discussant: Nils Soguel

16:15 – 16:45

Coffee break

Heinz-König-Hall

16:45 – 18:45

Parallel Sessions C

Room 1

C1–Tax Evasion

Chair: Johannes Rincke

Why do some firms evade taxes? Informality and the business environment in Uganda

Joseph Mawejje (Makerere University)

Discussant: Carolin Holzmann

Exploiting a Window of Opportunity: Multinationals' Profit Shifting in the Absence of Restrictions

Carolin Holzmann (FAU Nuremberg)

Discussant: Tuomas Kosonen

Do honest hairdressers get a haircut? On tax rate and tax evasion

Tuomas Kosonen (Government Institute for Economic Research), Jarkko Harju, Olli

Ropponen

Discussant: Johannes Rincke

Extrinsic vs Intrinsic Motivations for Tax Compliance: Evidence from a Field Experiment in Germany

Johannes Rincke (FAU Nuremberg), Nadja Dwenger, Henrik Kleven, Imran Rasul

Discussant: Joseph Mawejje

Room 2

C2–Fiscal Rules

Chair: Friedrich Heinemann

The impact of fiscal rules on the stabilisation function of fiscal policy

Agnese Sacchi (Universitas Mercatorum), Simone Salotti

Discussant: Wildmer Daniel Gregori

Fiscal Rules and Public Spending: Evidence from Italian Municipalities

Wildmer Daniel Gregori (University of Bologna)

Discussant: Heiko Burret

Inter-Jurisdictional Effects of Fiscal Rules – The Swiss Experience

Heiko Burret (Walter Eucken Institute), Lars Feld

Discussant: Wolf Heinrich Reuter

National Numerical Fiscal Rules: Not Complied With, But Still Effective?

Wolf Heinrich Reuter (Vienna University of Economics and Business)

Discussant: Agnese Sacchi

19:30

Dinner at Rheinterrassen



Tuesday, April 29, 2014

09:00 – 11:00

Parallel Sessions D

Room 1

D1–Incidence of Taxation

Chair: Pierre Bachas

Property Taxes and Rental Housing

Max Löffler (IZA Bonn), Sebastian Sieglösch

Discussant: Owen Zidar

Who Benefits from State Corporate Tax Cuts? A Local Labor Markets Approach with Heterogeneous Firms

Owen Zidar (University of California, Berkeley), Juan Carlos Suárez Serrato

Discussant: Sebastian Sieglösch

Employment Effects of Local Corporate Taxes

Sebastian Sieglösch (IZA Bonn)

Discussant: Pierre Bachas

Not(ch) your average tax system: Corporate tax elasticities evidence from Costa Rica

Pierre Bachas (University of California, Berkeley)

Discussant: Max Löffler

Room 2

D2–Political Economy

Chair: Zareh Asatryan

Election induced revisions of fiscal policy outcomes: New evidence using real time data

Jan-Egbert Sturm (ETH Zurich), Richard Jong-A-Ping, Jakob de Haan

Discussant: Robert Lehmann

On the political economy of revenue forecasts – Evidence from OECD countries

Robert Lehmann (ifo Institute Dresden), Beate Jochimsen

Discussant: Marta Curto-Grau

Do reelection incentives curb partisan favoritism?

Marta Curto-Grau (University of Heidelberg), Albert Solé-Ollé, Pilar Sorribas-Navarro

Discussant: Zareh Asatryan

Direct Democracy and Local Government Efficiency

Zareh Asatryan (ZEW), Kristof De Witte

Discussant: Jan-Egbert Sturm

Room 3	<p>D3–Public Administration II Chair: Michael Vlassopoulos</p> <p><i>Court's efficiency and judges' productivity</i> Roberto Ippoliti (University of Eastern Piedmont), Greta Falavigna, Giovanni Ramello Discussant: Kristof De Witte</p> <p><i>Evaluating Efficient Public Good Provision: Theory and Evidence from a Generalised Conditional Efficiency Model for Public Libraries</i> Kristof De Witte (KU Leuven), Benny Geys Discussant: Michael Vlassopoulos</p> <p><i>Are Public Sector Workers Different? Cross-European Evidence</i> Michael Vlassopoulos (University of Southampton), Mirco Tonin Discussant: Roberto Ippoliti</p>
11:00 – 11:30 Heinz-König-Hall	Coffee break
11:30 – 13:00 Room 1+2	<p>Keynote II <i>Efficiency and revenue administration</i> Michael Keen (International Monetary Fund)</p>
13:00 – 14:15 Heinz-König-Hall	Lunch
14:15 – 16:15	Parallel Sessions E
Room 1	<p>E1–Local Fiscal Policy Chair: Ronny Freier</p> <p><i>Fiscal Effects of Municipal Amalgamation Evidence from a German State</i> Benedikt Fritz (Walter Eucken Institute) Discussant: Ivo Bischoff</p> <p><i>Policy preferences for inter-municipal cooperation: Results from a survey in three Hessian counties</i> Ivo Bischoff (University of Kassel), Christian Bergholz Discussant: Ronny Freier</p> <p><i>Finding your right (or left) partner to merge. An analysis of the political determinants of municipality amalgamations</i> Ronny Freier (DIW Berlin), Benjamin Bruns, Abel Schumann Discussant: Benedikt Fritz</p>
Room 2	<p>E2–Optimal Taxation Chair: Andreas Peichl</p> <p><i>Consuming your way to efficiency: public goods provision through non-distortionary tax lotteries</i> Thomas Giebe (TU Berlin), Paul Schweinzer Discussant: Vilen Lipatov</p> <p><i>Optimal taxation under regional inequality</i> Vilen Lipatov (Goethe University Frankfurt), Sebastian G. Kessing, Malte Zoubek Discussant: Henning Bohn</p> <p><i>Optimal Retirement Financing: Separating Retirement from Public Pension Eligibility</i> Henning Bohn (University of California, Santa Barbara) Discussant: Andreas Peichl</p> <p><i>The world is flat: Existing tax benefit systems approximate a linear one</i> Andreas Peichl (ZEW and University of Mannheim) Discussant: Thomas Giebe</p>
16:20 – 16:30 Heinz-König-Hall	Closing Remarks
	End of Conference