

# Workshop on Behavioural Responses to Income Taxation

ZEW, Mannheim (Germany), August 17-18, 2015

## Programme Overview



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### Monday, August 17, 2015

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12:00 – 12:50	Arrival and lunch
12:50 – 01:00	Welcome
01:00 – 02:30	Session 1
02:30 – 02:45	Coffee break
02:45 – 04:15	Session 2
04:15 – 04:30	Coffee break
04:30 – 06:00	Session 3
06:30 –	Dinner (Rheinterrassen)



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### Tuesday, August 18, 2015

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09:00 – 10:30	Session 4
10:30 – 10:45	Coffee break
10:45 – 12:15	Session 5
12:15 – 01:30	Lunch (ZEW Bistro)
01:30 – 02:45	Keynote Address: Wojciech Kopczuk (U Columbia) <i>What We Measure When We Measure Taxable Income Responses</i>
02:45 – 03:00	Coffee break
03:00 – 04:30	Session 6

# Paper Presentations

30 min presentation, 5 min discussion, 10 min general discussion

## Session 1

**Anil Kumar** and **Che-Yuan Liang** (Uppsala)

*The Taxable Income Elasticity: A Structural Differencing Approach*

Discussant: Iryna Kyzma (LISER)

**Laura Kawano** (Office of Tax Analysis, US Treasury) and **Caroline Weber**

*Estimating the Elasticity of Broad Income in the Presence of Income Growth and Volatility*

Discussant: Sebastian Findeisen (U Mannheim)

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## Session 2

**Jörg Paetzold** (U Salzburg)

*Bunching in the presence of deduction possibilities: Real and reporting responses of wage earners to a rigid kink*

Discussant: Andrea Weber (U Mannheim)

**Kristoffer Berg** (Oslo Fiscal Studies, U Oslo) and **Thor O. Thoresen**

*On the Multiple Behavioral Margins of Self-Employment*

Discussant: Spencer Bastani (Uppsala)

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## Session 3

**Tuomas Kosonen** (VATT) and **Tuomas Matikka**

*Unwilling, unable or unaware?*

*The role of different behavioral factors in responding to tax incentives*

Discussant: Stephen Kastoryano (U Mannheim)

**Jacob Egholt Søgaard** (U Copenhagen)

*Labor supply and optimization frictions: Evidence from the Danish student labor market*

Discussant: Sebastian Sieglöcher (U Mannheim)

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## Session 4

**James Browne** and **David Phillips** (IFS)

*Estimating the size and nature of responses to changes in income tax rates on top incomes in the UK*

Discussant: Thor O. Thoresen (Statistics Norway, U Oslo)

**Tuomas Matikka** (VATT)

*Taxable Income Elasticity and the Anatomy of Behavioral Response: Evidence from Finland*

Discussant: Philipp Doerrenberg (ZEW Mannheim)

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## Session 5

**Hakan Selin** (Uppsala) and **Laurent Simula**

*Normative Implications of the Cost Structure of Income Shifting*

Discussant: Pierre Boyer (U Mannheim)

**Enda Patrick Hargaden** (U Michigan)

*Taxpayer responses over the cycle: evidence from three Irish notches*

Discussant: Johannes Voget (U Mannheim)

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## Session 6

**Egbert Jongen** (CPB Netherlands) and **Maaïke Stoel**

*The Elasticity of Taxable Labour Income in the Netherlands*

Discussant: James Browne (IFS)

**Philipp Doerrenberg**, **Andreas Peichl**, **Sebastian Sieglöcher**, **Carina Woodage** (ZEW)

*The Sensitivity of Estimating Taxable Income Responses*

Discussant: Katharina Jenderny (U Umeå)