



3rd Annual MaTax Conference

ZEW Mannheim, October 4-5, 2016

Organizers: Philipp Doerrenberg and Katharina Nicolay (matax@zew.de)

PROGRAMME OVERVIEW

Tuesday, October 4, 2016

09:30	Arrival and Registration
10:15 – 10:30	Welcome Address
10:30 – 12:00	Parallel Sessions A
12:00 – 13:30	Lunch
13:30 – 15:00	Keynote Lecture: Dhammika Dharmapala (University of Chicago)
15:00 – 15:30	Coffee Break
15:30 – 17:00	Parallel Sessions B
18:45 –	Dinner (Rheinterrassen Mannheim)

Wednesday, October 5, 2016

09:00 – 10:30	Parallel Sessions C
10:30 – 10:45	Coffee Break
10:45 – 12:15	Parallel Sessions D
12:15 – 13:30	Lunch
13:30 – 15:00	Parallel Sessions E
15:00 – 15:15	Coffee Break
15:15 – 16:45	Parallel Sessions F
16:45 – 17:00	Closing Remarks
17:00 –	End of Conference (with snacks and drinks)



PARALLEL SESSIONS

30 minutes per paper (20 minutes presentation + 10 minutes for comments/discussion)

Presenting authors in bold print

Parallel Sessions 1 in Room *Brussels*, Parallel Sessions 2 in Room *Heinz König Hall (HKH)*

Plenary Sessions (Keynote, Welcome, etc.) in Room *Brussels*

Parallel Sessions A (Tuesday, October 4, 10:30 – 12:00)

A1:

- Helmuth Cremer, Jean-Marie Lozachmeur (both Toulouse School of Economics), **Kerstin Roeder** (University of Augsburg):
Household bargaining, spouses' consumption patterns and the design of commodity taxes
- **David Agrawal** (University of Kentucky), Mohammed Mardan (ETH Zurich):
Commodity Taxation with Honesty, Avoidance and Evasion: Evidence from the United States
- **Thiess Büttner**, Boryana Madzharova (both University of Erlangen-Nuremberg):
WTO Membership and the Shift to Consumption Taxes

A2:

- **Sebastian Eichfelder** (University Magdeburg), Mona Lau (FU Berlin):
Financial Transaction Taxes: Announcement effects, short-run effects, and long run effects
- **Ruth Heilmeier** (University of Cologne), Bret Bogenschneider (Vienna University):
Don't be evil - Google's restructuring - an Example of Google's aggressive federal and state tax avoidance behavior?
- **Martin Thomsen**, Christoph Watrin (both University of Münster):
Tax Affairs - Not with your neighbor



Parallel Sessions B (Tuesday, October 4, 15:30 – 17:00)

B1:

- Albrecht Bohne, **Jan Nimczik** (both University of Mannheim):
Learning Dynamics in Tax Bunching at the Kink: Evidence from Ecuador
- **Daniel Waldenström** (Paris School of Economics), Henry Ohlsson (Uppsala):
Wealth taxation and accumulation effects: Evidence from a Swedish reform
- **Eric Sommer** (IZA):
Wealth Transfers and Tax Planning: Evidence for the German Bequest Tax

B2:

- **Carolin Holzmann** (University of Erlangen-Nuremberg):
Transfer pricing as tax avoidance under different legislative schemes
- **Katarzyna Habu** (Oxford University):
*Do multinationals report lower taxable profits than domestic companies?
Evidence from UK confidential corporate tax returns*
- **Andrea Lassmann**, Benedikt Rydzek (both ETH Zürich):
Decomposing the Margins of Transfer Pricing

Parallel Sessions C (Wednesday, October 5, 09:00 – 10:30)

C1:

- Thomas Schwab (University of Mannheim, ZEW), **Maximilian Todtenhaupt** (ZEW):
Spillover from the Haven: Externalities of Patent Box Regimes
- **Ben Meiselman** (University of Michigan):
Ghostbusting in Detroit: Evidence on nonfilers from a field experiment
- **Fidel Picos** (European Commission) et al.:
*Measuring the fiscal and equity impact of tax evasion in the EU: cross-country
evidence using microsimulation modelling*

C2:

- **Mohammed Mardan**, Michael Stimmelmayer (both ETH Zurich):
Tax Competition and Corporate Losses
- **Inga Hardeck** (European University Viadrina), Patrick Wittenstein (University of Hamburg):
*Assessing the Benefits and Costs of Tax Haven Rulings - Evidence from the
Luxembourg Leaks*



- **Jennifer Blouin** (University of Pennsylvania):
Measuring Tax-Sensitive Institutional Investor Ownership

Parallel Sessions D (Wednesday, October 5, 10:45 – 12:15)

D1:

- Thiess Buettner, **Boryana Madzharova** (both University of Erlangen-Nuremberg):
Pre-announced VAT Increases and the Sales of Consumer Durables
- Zhao Chen (Fudan University), Zhikuo Liu (Shanghai University), **Juan Carlos Suárez Serrato**, Daniel Yi Xu (both Duke University):
Notching R&D Investment with Corporate Income Tax Cuts in China
- **Johannes Becker** (University of Münster), Niels Johannesen (University of Copenhagen), Nadine Riedel (University of Bochum):
Taxation and the allocation of risk and profits inside the multinational firm

D2: /

Parallel Sessions E (Wednesday, October 5, 13:30 – 15:00)

E1:

- **Zareh Asatryan** (ZEW), Cesar Castellon (Clemson University), Thomas Stratmann (George Mason University):
Balanced Budget Rules and Fiscal Outcomes: Evidence from Historical Constitutions
- **Niels Johannesen**, Thomas Torslov, Ludvig Wier (all University of Copenhagen):
Are less developed countries more exposed to multinational tax avoidance?
- **Johannes Voget** (University of Mannheim):
Restricted Tax Loss Transfer and Firm Entry

E2:

- Gerrit Kimpel, **Andreas Oestreicher**, Luisa Prodingheuer (all University of Göttingen):
Do the existence and form of arbitration impact transfer pricing decisions?
- **Martin Fochmann** (University of Cologne), Nadja Wolf (University of Hannover):
Mental Accounting in Tax Evasion Decisions - An Experiment on Underreporting and Overdeducting



- Johannes Becker, **Daniel Hopp**, Michael Kriebel (all University of Münster):
Mental Accounting of Public Funds - The Flypaper Effect in the Lab

Parallel Sessions F (Wednesday, October 5, 15:15 – 16:45)

F1:

- David Agrawal (University of Kentucky), **Dirk Foremny** (Universität de Barcelona):
Relocation of the Rich: Migration in Response to Top Tax Rate Changes from Spanish Reforms
- Dirk Engelmann (HU Berlin), **Eckhard Janeba** (University of Mannheim), Lydia Mechtenberg (University of Hamburg), Nils Wehrhöfer (University of Mannheim):
Ideology and the optimal taxation of mobile high income individuals: Evidence from a survey experiment
- Mathias Dolls, Philipp Doerrenberg, **Andreas Peichl**, Holger Stichnoth (all ZEW):
Do savings increase in response to salient information about retirement and expected pensions?

F2:

- Rainer Niemann (University of Graz), **Caren Sureth-Sloane** (University of Paderbon):
Does Capital Tax Uncertainty Delay Irreversible Risky Investment
- Jeffrey Hoopes (University of North Carolina), **Leslie Robinson** (Dartmouth College), Joel Slemrod (University of Michigan):
The Impact of Public Tax-Return Disclosure
- **Aliisa Koivisto**, Jarkko Harju (both VATT Finland), Li Liu (Oxford University), Tuomas Matikka (VATT Finland):
Dividend tax thresholds and investments