



ZEW

MaTax
MannheimTaxation
Science Campus



6th Annual MaTax Conference

Mannheim, 12/13 September 2019

Conference venue: ZEW · L 7, 1 · 68161 Mannheim

Organizers: Albrecht Bohne and Holger Stichnoth (matax@zew.de)

P R O G R A M M E

Thursday, 12 September 2019

09:30	Arrival and Registration	
10:15 – 10:30	Room Brussels Welcome Address <i>Christoph Spengel (University of Mannheim)</i>	
10:30 – 12:00	Room 1 Parallel Session A1* LOCAL FISCAL POLICY Session Chair: Mark Schelker Who Bears the Burden of Local Taxes? <i>Marius Brühlhart (University of Lausanne), Jayson Danton (Swiss National Bank), Raphaël PARCHET (Università della Svizzera italiana), Jörg Schläpfer (Wüest Partner)</i> The Impact of Local Property Taxation on Firm Growth and Location: Evidence from Flanders <i>Sander RAMBOER (KU Leuven)</i> Fiscal Windfall Curse <i>Simon Berset, Mark SCHELKER (both University of Fribourg)</i>	Room 2 Parallel Session A2* TAX HAVENS Session Chair: Dirk Foremny A Fistful of Dollars? Foreign Sales Platforms and Profit Shifting in Tax Havens <i>Sébastien LAFFITTE, Farid Toubal (both ENS Paris-Saclay)</i> The Elusive Banker: Using Hurricanes to Uncover (Non-)Activity in Offshore Financial Centers <i>Jakob MIETHE (LMU Munich)</i> Paraísos Fiscales: Wealth and Mobility <i>David Agrawal (University of Kentucky), Dirk FOREMNY (Universitat de Barcelona), Clara Martínez-Toledano (Paris School of Economics)</i>
12:00	Lunch Break	



13:15 – 14:45	Room 1 Parallel Session B1* DIGITAL TAXATION AND TAX REFORMS Session Chair: Michael S. Knoll	Room 2 Parallel Session B2* TAX ENFORCEMENT STRATEGIES Session Chair: Cornelius Schneider
	Ring-Fencing Digital Corporations: Investor Reactions to the European Commission’s Digital Tax Proposals <i>Daniel KLEIN (University of Mannheim), Christopher Ludwig, (ZEW & University of Mannheim), Christoph Spengel (University of Mannheim & ZEW)</i>	Who Wins the Tax Lottery? Design Implications from Greece’s Electronic Transactions Lottery <i>Panayiotis NICOLAIDES, Christian Traxler (both Hertie School of Governance)</i>
	The Economics of the Digital Services Tax <i>Wolfram RICHTER (TU Dortmund University)</i>	Reducing Tax Evasion: Evidence from a Self-Reporting Instrument in Denmark <i>Kristian Hedeager BENTSEN (University of Copenhagen), Peer Ebbesen Skov (Auckland University of Technology)</i>
	The TCJA and the Questionable Incentive to Incorporate <i>Michael S. KNOLL (University of Pennsylvania)</i>	Desired Cheating in Income Taxation <i>Wladislaw Mill (University of Mannheim) and Cornelius SCHNEIDER (Max Planck Institute for Research on Collective Goods, Bonn)</i>
14:45	Coffee Break	
15:15– 16:15	Room 1 Parallel Session C1* TAX EVASION AND ENFORCEMENT Session Chair: Jeff Hicks	Room 2 Parallel Session C2* TAXATION IN THE EUROPEAN UNION Session Chair: Karl Schulz
	The Aggregate Consequences of Tax Evasion <i>Georgi KOCHARKOV (Goethe University Frankfurt), Alessandro Di Nola, Almuth Scholl, Anna-Mariia Tkhir (all University of Konstanz)</i>	Equity-Efficiency Implications of a European Tax and Transfer System <i>Eren GÜRER (Goethe University Frankfurt)</i>
	A Bunch of Discretion: Red Tape and Tax Enforcement <i>Jeff HICKS, Wei Cui, Michael Wiebe (all University of British Columbia)</i>	The Impact of Economic Disintegration on Tax Competition <i>Karl SCHULZ, Eckhard Janeba (both University of Mannheim)</i>
16:15	Coffee Break	
16:45–17:45	Room Brussels	
	Keynote Lecture: Assessing Inequality and Fiscal Progressivity: Intragenerational Accounting <i>Alan Auerbach (UC Berkeley)</i> Chair: Sebastian Sieglösch (ZEW & University of Mannheim)	
18:45	Joint Departure to Dinner, ZEW Lobby	
19:00	Dinner at Dachgarten (6 th floor of Engelhorn department store, O5 9-12)	



PROGRAMME

Friday, 13 September 2019

09:00 – 10:30	Room 1 Parallel Session D1* PROFIT SHIFTING Session Chair: Svea Holtmann	Room 2 Parallel Session D2* CORPORATE INVESTMENT Session Chair: Sebastian Siegloch
	Profit Shifting in the Banking Sector <i>Tobias CAGALA, Alena Wabitsch (both Deutsche Bundesbank, Frankfurt)</i>	Tax Reform and the Valuation of Superstar Firms <i>Giacomo BRUSCO (University of Michigan)</i>
	On the Optimal Design of Interest Limitations Rules <i>Seppo Kari, Olli ROPPONEN (both VATT Institute for Economic Research, Helsinki)</i>	Mostly Good Robin Hood: Impact of Financial Transaction Tax on Corporate Investment <i>Duy Tan DO (Universidad Carlos III de Madrid)</i>
	Tax Avoidance with Hybrid Financial Instruments <i>Svea HOLTSMANN, Reinald Koch, Dominika Langenmayr (all Catholic University Eichstätt-Ingolstadt)</i>	R&D Investments, Innovation and Corporate Taxation: Evidence from German Municipalities <i>Sebastian SIEGLOCH (ZEW & University of Mannheim)</i>
10:30	Coffee Break	
11:00 – 12:30	Room 1 Parallel Session E1* FIRM BEHAVIOR Session Chair: Arndt Weinrich	Room 2 Parallel Session E2* TAXATION AND POLITICAL ECONOMY Session Chair: Chiara Ferrero
	Firm-Specific Payroll Tax Incidence: Theory and Evidence <i>Paul Michael KINDSGRAB (University of Michigan)</i>	Business Tax Policy under Default Risk <i>Nicola Comincioli, Paolo PANTEGHINI, Sergio Vergalli (all University of Brescia)</i>
	Do they Bunch? The Effects of Threshold Dependent Tax Enforcement on the Size Distribution of Firms <i>Drahomir KLIMSA, Robert Ullmann (both University of Augsburg)</i>	The Effect of Public Disclosure on Politician's Outside Earnings: Evidence from Tax Return Data <i>Carina NEISSER (University of Mannheim & ZEW), Nils Wehrhöfer (University of Mannheim)</i>
	Tax Knowledge Diffusion via Strategic Alliances <i>Jens Müller, Arndt WEINRICH (both University of Paderborn)</i>	The Political Economy of Transfers and Shocks <i>Thomas Brosi, Chiara FERRERO (both University of Michigan)</i>
12:30	Lunch Break	



13:30 – 14:30	Room Brussels Keynote Lecture: Perspectives on Research on Corporate Tax Avoidance <i>Jake Thornock (Brigham Young University)</i> Chair: Johannes Voget (University of Mannheim)	
14:30	Coffee Break	
14:45 – 15:45	Room 1 Parallel Session F1* DISTRIBUTIONAL IMPACTS OF TAXES Session Chair: Agustin Redonda	Room 2 Parallel Session F2* ENERGY TAXATION Session Chair: Andreas Gerster
	The Long Run Redistributive Power of the Net Wealth Tax <i>José Maria Durán-Cabré, Alejandro ESTELLER-MORÉ (both IEB & University of Barcelona)</i>	Subsidies for Energy Efficient Appliances: Program Design and Consumer Response <i>Thiess BÜTTNER, Boryana Madzharova (both University of Erlangen-Nuremberg)</i>
	Distributive Effects of Pension-Related Tax Expenditures in South Africa <i>Chris Axelson (South African National Treasury), Boikhutso Moahlodi (South African National Treasury), Dina Pomeranz (University of Zurich), Agustin REDONDA (Council of Economic Policies Zurich)</i>	Electricity Taxation, Firm Production and Competitiveness: Evidence from German Manufacturing <i>Andreas GERSTER (University of Mannheim), Stefan Lamp (Toulouse School of Economics)</i>
15:45	Coffee Break	
16:00 – 17:00	Room 1 Parallel Session G1* INTERNATIONAL CORPORATE TAXATION Session Chair: Lisandra Flach	Room 2 Parallel Session G2* RESPONSES TO TAXATION Session Chair: Kurt Schmidheiny
	Real Effects of Private Country-by-Country Disclosure <i>Lisa De Simone (Stanford Graduate School of Business), Marcel OLBERT (University of Mannheim)</i>	Revisiting the Estimation of Taxable Income Responses using Tax Reforms <i>Katrine Marie Tofthøj JAKOBSEN, Jakob Egholt Søggaard (University of Copenhagen)</i>
	Corporate Taxation, Multi-Product Firms, and International Trade <i>Lisandra FLACH (LMU Munich), Michael Irlacher (JKU Linz), Florian Unger (LMU Munich)</i>	The Elasticity of Taxable Wealth: Evidence from Switzerland <i>Marius Brühlhart (University of Lausanne), Jonathan Gruber (MIT), Matthias Krapf (University of Basel), Kurt SCHMIDHEINY (University of Basel)</i>
17:00	End of Conference	

* Parallel Sessions:

30 Minutes per paper (20 minutes presentation + 10 minutes for comments/discussion); Presenting authors in capital letters