

7th Annual Mannheim Taxation Conference

In Mannheim via Zoom, 10 September 2020, 2 to 8:45pm (CET+1)

Organizers: Albrecht Bohne and Florian Buhlmann (MannheimTaxation@zew.de)

P R O G R A M M E

Thursday, 10 September 2020

14:00 – 14:05	Welcome Address <i>Christoph Spengel (ZEW & University of Mannheim)</i>		
14:05 – 15:05	Parallel Session A1* TCJA Session Chair: Stephen Campbell (U Mannheim)	Parallel Session A2* TAXATION AND DEVELOPMENT Session Chair: Albrecht Bohne (ZEW)	Parallel Session A3* TAXATION AND DIGITALIZATION Session Chair: Daniela Steinbrenner (ZEW)
	The Effect of U.S. Tax Reform on the Tax Burdens of U.S. Domestic and Multinational Corporations <i>Scott Dyreng (Duke University), Fabio Gaertner (University Wisconsin-Madison), Jeffrey Hoopes (University of North Carolina), Mary Vernon (University Wisconsin-Madison)</i>	Taxing Property in Developing Countries: Theory and Evidence from Mexico <i>Anne Brockmeyer (World Bank), Alejandro Estefan (University of Notre Dame), Karina Ramírez Arras (Secretaría de Hacienda), Juan Carlos Suárez Serrato (Duke University)</i>	Internal Digitalization and Tax-efficient Decision Making <i>Daniel Klein (University of Mannheim), Christopher Ludwig (ZEW and University of Mannheim), Katharina Nicolay (ZEW and University of Mannheim)</i>
	Tax Policy Uncertainty and Corporate Investment: Evidence from Trump's Election and Tax Plan <i>John Gallempore (University of Chicago), Stephan Hollander (University of Tilburg), Martin Jacob (WHU Vallendar), Xiang Zheng (Frankfurt School of Finance and Management)</i>	Does the Informal Sector Escape the VAT? <i>Giacomo Brusco (University of Oslo), Tejaswi Velayudhan (UC Irvine)</i>	Capital Incentives in the Age of Intangibles <i>Timothy DeStefano (Harvard Business School), Nick Johnstone (IEA), Richard Kneller, Jonathan Timmis (both University of Nottingham)</i>

15:10 – 16:40	Parallel Session B1* PROFIT SHIFTING Session Chair: Katharina Nicolay (U Mannheim & ZEW)	Parallel Session B2* VALUE ADDED TAXES Session Chair: Zareh Asatryan (ZEW)	Parallel Session B3* TOPICS IN CORPORATE TAXATION Session Chair: Theresa Bührle (ZEW)	Parallel Session B4* TAX COMPETITION AND SPILLOVERS Session Chair: Carina Neisser (ZEW)
	<p>The capacity to be aggressive: structured management and profit shifting practices in the firm <i>Katarzyna Bilicka (Utah State University), Daniel Scur (Cornell University & CEPR)</i></p>	<p>Who Writes the Check to the Government Does Matter: Evidence from Firm-to-Firm Links <i>Lorenzo Pessina (Columbia University)</i></p>	<p>Sharing the Wealth: The Effects of TCJA Bonuses on Employee Pay Satisfaction <i>Michelle Hutchens (University of Illinois-Urbana Champaign), Dan Lynch (University of Wisconsin-Madison), Bridget Stomberg (Kelley School of Business)</i></p>	<p>Tax Competition with Mobile Labor, Residents and Capital <i>David R. Agrawal (University of Kentucky), William H. Hoyt (University of Kentucky), John D. Wilson (Michigan State University)</i></p>
	<p>Do U.S. Multinationals Use Income Shifting to Launder Corrupt Activity? <i>Paul Deméré (University of Georgia), Jeff Gramlich (Washington State University), Yoonsoo Nam (Washington State University)</i></p>	<p>The Impact of Public Perceptions on General Consumption Taxes <i>Rita de la Feria (University of Leeds), Michael Walpole (University of New South Wales)</i></p>	<p>The Effect of the 2017 U.S. Tax Reform on U.S. Acquisitions of Foreign Firms <i>Harald Amberger (WU Vienna), Leslie Robinson (Dartmouth College)</i></p>	<p>Spillover Effects of Corporate Taxation Michael Keen (IMF), Li Liu (IMF), Hayley Pallan (Graduate Institute Geneva)</p>
	<p>The Failed Promise of Curbing Profit Shifting through Information Monitoring: Evidence from a Natural Experiment in Chile <i>Sebastián Bustos (Harvard University), Dina Pomeranz (University of Zurich), Juan Carlos Suárez Serrato (Duke University & NBER), José Vila-Belda (University of Zurich & University of Fribourg), Gabriel Zucman (UC Berkeley & NBER)</i></p>	<p>Unit Sales and Price Effects of Pre-announced Consumption Tax Reforms: Micro-level Evidence from European VAT <i>Thiess Büttner (University of Nürnberg & CESifo), Boryana Madzharova, (University of Nürnberg)</i></p>	<p>Does Tax Enforcement Disparately Affect Domestic versus Multinational Corporations around the World? <i>Lisa de Simone (University Texas at Austin) Bridget Stomberg, Brian Williams (both Indiana University)</i></p>	<p>Bilateral Tax Competition and Regional Spillovers in Tax Treaty Formation <i>Kunka Petkova (WU Vienna), Andrzej Stasio (European Commission JRC), Martin Zagler (WU Vienna)</i></p>
16:40	Coffee Break			
16:50– 18:00	<p>Panel Discussion: Tax policy for the recovery from the Corona recession <i>Michael Devereux (University of Oxford), Dhammika Dharmapala (University of Chicago), Ruud de Mooij (IMF), Nadine Riedel (University of Münster)</i> Chair: Christoph Spengel (ZEW & University of Mannheim)</p>			

18:00– 19:30	Parallel Session C1* WEALTH AND CAPITAL GAINS TAXATION Session Chair: Florian Buhlmann (ZEW)	Parallel Session C2* CORPORATE TAXATION Session Chair: Philipp Doerrenberg (U Mannheim)	Parallel Session C3* TAXES AND INEQUALITY Session Chair: Nils Werhöfer (U Mannheim)	Parallel Session C4* TAX ENFORCEMENT Session Chair: Barbara Stage (U Mannheim & ZEW)
	<p>Permanent and Transitory Responses to Capital Gains Taxes: Evidence from a Lifetime Exemption in Canada <i>Adam Lavecchia (McMaster University), Alisa Tazhitdinova (UCSB)</i></p> <p>Offshore Tax Evasion and Wealth Inequality: Evidence from a Tax Amnesty in the Netherlands <i>Wouter Leenders (UC Berkeley), Arjan Lejour (Netherlands Bureau of Economic Policy Analysis), Simon Rabaté (Netherlands Bureau of Economic Policy Analysis), Maarten van 't Riet (Netherlands Bureau of Economic Policy Analysis)</i></p> <p>Redistribution of Return Inequality <i>Karl Schulz (University of Mannheim)</i></p>	<p>Bunching by owners of small corporations: Targeted tax incentives and firm heterogeneity <i>Nicole Bosch (Netherlands Bureau of Economic Policy Analysis), Gabriella Massenz (University of Tilburg)</i></p> <p>Corporate Taxes and the Wage Distribution: Effects of the Domestic Production Activities Deduction <i>Christine Dobridge (Board of Governors, Federal Reserve System), Paul Landefeld (Joint Committee on Taxation), Jake Mortenson (Joint Committee on Taxation)</i></p> <p>Corporate Taxation and the Distribution of Income <i>James Hines (University of Michigan)</i></p>	<p>Capital Gains and UK Inequality <i>Arun Advani (University of Warwick), Andy Summers (LSE)</i></p> <p>Redistribution with Performance Pay <i>Pawel Doligalski (University of Bristol), Abdoulaye Ndiaye (New York University), Nicolas Werquin (Toulouse School of Economics)</i></p> <p>Do Taxes on the Top 1% Trickle Down? <i>Paul Kindsgrab (University of Michigan)</i></p>	<p>Tax Enforcement and the Intended and Unintended Consequences of Information Disclosure <i>Laura Konda (US Department of the Treasury), Elena Patel (University of Utah), Nathan Seegert (University of Utah)</i></p> <p>Are Risk-Based Tax Audit Strategies Rewarded? An Analysis of Corporate Compliance Behavior <i>Eva Eberhartinger (WU Vienna), Reyhaneh Safaei (University of Paderborn), Caren Sureth-Sloane (University of Paderborn), Yuchen Wu (WU Vienna)</i></p> <p>Qualitative Information Disclosure: Is Mandating Additional Tax Information Disclosure Always Useful? <i>Katarzyna Bilicka (Utah State University), Elisa Casi (University of Mannheim), Carol Seregini (University of Mannheim), Barbara Stage (University of Mannheim & ZEW)</i></p>
19:30	Virtual Coffee Break			
19:50– 20:45	<p>Keynote Lecture: Place-Based Redistribution <i>Danny Yagan (UC Berkeley)</i> Chair: Sebastian Sieglöck (ZEW & University of Mannheim)</p>			