

9th Annual Mannheim Taxation Conference

Advances in Local Public Economics

8/9 September 2022, Mannheim · Conference venue: ZEW · L 7, 1 · 68161 Mannheim

PROGRAMME

THURSDAY, 8 SEPTEMBER 2022

09:30 ARRIVAL AND REGISTRATION

10:15 – 10:30 Room Europe
OPENING REMARKS
[Christoph Spengel](#)

10:30 – 12:00 Room Europe
SESSION A1: VAT/TURNOVER TAXES
Chair: [Martin Streng](#)

FIRMS AS TAX COLLECTORS
[Pablo Garriga](#) (Brown University) and [Dario Tortarolo](#) (University of Nottingham)
Discussant: [Annalisa Tassi](#)

DO CHANGES IN VAT LIABILITY AFFECT VAT COMPLIANCE? THE UNINTENDED CONSEQUENCES OF REVERSE CHARGE ON THE RETAIL SECTOR
[Annalisa Tassi](#) (FAU)
Discussant: [Vedanth Nair](#)

THE VALUE-ADDED TAX: EMPIRICS MEETS THEORY
[Vedanth Nair](#) (Institute for Fiscal Studies), [Anne Brockmeyer](#) (Institute for Fiscal Studies / World Bank), [Miguel Almunia](#) (CUNEF), [Giulia](#)

Room 1
SESSION A2: TRANSPARENCY
Chair: [Katharina Nicolay](#)

HOW DO INVESTORS VALUE THE PUBLICATION OF TAX INFORMATION? EVIDENCE FROM THE EUROPEAN PUBLIC COUNTRY-BY-COUNTRY REPORTING
[Raphael Müller](#), [Christoph Spengel](#) (University of Mannheim) and [Stefan Weck](#) (ZEW Mannheim)
Discussant: [Wu Yuchen](#)

OWNERSHIP TRANSPARENCY AND FOREIGN DIRECT INVESTMENT
[Harald Amberger](#) (Vienna University of Economics and Business), [Jaron Wilde](#) (University of Iowa) and [Wu Yuchen](#) (Ludwig Maximilian University of Munich)
Discussant: [Elisa Casi](#)

SO CLOSE AND YET SO FAR: THE ABILITY OF MANDATORY DISCLOSURE REGIMES TO CRACK DOWN ON OFFSHORE TAX EVASION

Mascagni (ICTD, Sussex) and Mazhar Waseem (University of Manchester)
Discussant: Dario Tortarolo

Elisa Caci, Mohammed Mardan (NHH Norwegian School of Economics) and Rohit Muddasani (WU)
Discussant: Raphael Müller

12:00 – 13:00 Lunch break

13:00 – 14:00 Room Europe
KEYNOTE I: EFFECTIVE TAX ENFORCEMENT: WHAT WE DO (NOT) KNOW
Nadine Riedel (WWU Münster)
Chair: Johannes Voget

14:00 – 14:15 Coffee break

14:15 – 15:45 Room Europe
SESSION B1: TAX AVOIDANCE
Chair: Albrecht Bohne
FISCAL CONSEQUENCES OF CORPORATE TAX AVOIDANCE
Katarzyna Bilicka (Utah State University), Evgeniya Dubinina and Petr Janský (Charles University)
Discussant: Malte Lüttmann

TAXATION OF MNE PROFITS IN AN R&D DRIVEN ECONOMY: BENEFICIAL TAX HAVENS AND MINIMUM TAXES
Malte Lüttmann (University of Münster)
Discussant: Sebastien Laffitte

THE MARKET FOR TAX HAVENS
Sebastien Laffitte (ENS Paris-Saclay)
Discussant: Evgeniya Dubinina

Room 1
SESSION B2: COMPLIANCE I
Chair: Leonie Fischer

DOES TAX TRANSPARENCY IMPROVE OR IMPAIR INTERNAL CONTROL QUALITY? EVIDENCE FROM COUNTRY-BY-COUNTRY REPORTING
Till Münster and Christoph Watrin (University of Münster)
Discussant: Fabrizio Santoro

SMALL NETS FOR BIG FISH? TAX ENFORCEMENT ON THE RICHEST – EVIDENCE FROM UGANDA
Fabrizio Santoro (International Centre for Tax and Development) and Ronald Waiswa (Uganda Revenue Authority)
Discussant: Sarah Necker

DO HOUSEHOLD TAX CREDITS INCREASE THE DEMAND FOR LEGALLY PROVIDED SERVICES?
Sarah Necker (ifo Institute), Doerr Annabelle (University of Basel) and Lilith Burgstaller (Walter Eucken Institute)
Discussant: Till Münster

15:45 – 16:00 Coffee break

16:00 – 17:00

Room Europe
SESSION C1: LOSSES
Chair: Theresa Bührle

WHY DO LOSS FIRMS PAY TAXES

Alex Edwards (University of Toronto), Adrian Kubata (IESEG) and Terry Shevlin (University of California – Irvine)
Discussant: Anna Theresa Bührle

THE VALUE OF A LOSS: THE ECONOMIC IMPACT OF RESTRICTING TAX LOSS TRANSFERS

Elisa Casi (Norwegian School of Economics (NHH) Bergen), Anna Theresa Bührle (ZEW Mannheim), Barbara Stage (WHU Otto Beisheim School of Management) and Johannes Voget (University of Mannheim)
Discussant: Alex Edwards

Room 1
SESSION C2: ENVIRONMENT
Chair: Laura Arnemann

HOW TO FINANCE CLIMATE CHANGE POLICIES? EVIDENCE FROM CONSUMERS' BELIEFS

Sascha Möhrle, Andreas Peichl, Florian Neumeier (ifo Institut), Michael Weber (University of Chicago) and Francesco D'Acunto (Boston College)
Discussant: Paolo M. Panteghini

GREEN STIMULI AND BROWN TAXATION: HOW TO FINANCE SUSTAINABLE BUSINESSES?

Cristian Carini, Invan Gufler, Paolo M. Panteghini and Sergio Vergalli (University of Brescia)
Discussant: Sascha Möhrle

17:00 – 18:45

Lobby of Room Europe
POSTER SESSION

DOES TRANSPARENCY PAY? THE IMPACT OF EITI ON TAX REVENUES IN RESOURCE-RICH DEVELOPING COUNTRIES

Harouna Kinda (Université Clermont Auvergne)

THE EFFECT OF PRIVATE COUNTRY-BY-COUNTRY REPORTING ON TAX AVOIDANCE: A REGRESSION DISCONTINUITY APPROACH

Tijmen Tuinsma (KU Leuven), Kristof De Witte (KU Leuven, Maastricht University), Vitezslav Titl (Utrecht University, KU Leuven, Charles University), Miroslav Palanský and Petr Janský (Charles University)

TAX EFFECTS ON FDI – JUST A REROUTING

Dmitry Erokhin (Vienna University of Economics and Business)

INCOME TAX NONCOMPLIANCE IN GERMANY, 2001-2014

Hannes Fauser (Federal Statistical Office (Destatis)) and Sarah Godar (EU Tax Observatory/ Charles University)

INFORMED TRADING AND TAX PLANNING NEWS

Tong Liu (Vienna University of Economics and Business)

R&D TAX CREDITS, INNOVATIVE ACTIVITY AND THE TARGETING APPROACH

Erik Gjymshana, Annelies Roggeman and Isabelle Verleyen (Ghent University)

THE COST OF NON-DIGITAL TAX ADMINISTRATION FOR COMPANIES: A CASE STUDY

Sarah Winter (University of Mannheim)

ON THE ROAD TO CLIMATE-EFFICIENT INDIRECT TAXATION: DO CROSS-BORDER DIFFERENCES IN FUEL TAXES INFLUENCE TRUCK TRAFFIC ROUTES?

Alina Pfrang and Jan Kock (University of Mannheim)

18:45 Joint departure to dinner, ZEW Lobby

19:00 Dinner at Dachgarten (6th floor of Engelhorn department store, O5 9-12)

*Parallel Sessions:

30 minutes per paper (18 minutes presentation + 5 minutes discussant + 7 minutes audience)

9:15 – 10:45

Room Europe
SESSION D1: CBCR
Chair: Stefan Weck

PROFIT SHIFTING OF MULTINATIONAL CORPORATIONS WORLDWIDE

Javier Garcia-Bernardo (Utrecht University) and [Petr Janský](#) (Charles University, Prague)

Discussant: Sarah Godar

THE LONG WAY TO TAX TRANSPARENCY: LESSONS FROM THE EARLY PUBLISHERS OF COUNTRY-BY-COUNTRY REPORTS

[Sarah Godar](#) (EU Tax Observatory/ Charles University), [Giulia Aliprandi](#) (EU Tax Observatory), [Tommaso Faccio](#) (Nottingham University Business School) and [Petr Janský](#) (Charles University)

Discussant: Florian Neumeier

GLOBAL PROFIT SHIFTING OF MULTINATIONAL COMPANIES: EVIDENCE FROM CBCR MICRO DATA

[Florian Neumeier](#), [Clemens Fuest](#) (Ifo Institute Munich), [Stefan Greil](#) (University of Hamburg) and [Felix Hugger](#) (University of Munich)

Discussant: Petr Janský

Room 1
SESSION D2: OPTIMAL TAX
Chair: Holger Stichnoth

HOLIER THAN THOU: COMPETITION AMONG CHARITABLE ORGANISATIONS. THEORY AND EVIDENCE FROM THE U.S.

[Esteban Munoz Sobrado](#) (Toulouse School of Economics)

Discussant: Jelena Todorovic Bojovic

INVERSE FAIR TAXATION: WHAT DO WE COMPENSATE FOR IN EUROPE?

[Erwin Ooghe](#) (KU Leuven), [Andreas Peichl](#) and [Jelena Todorovic Bojovic](#) (Ludwig Maximilians Universität)

Discussant: Johannes Becker

FORMULA APPORTIONMENT OF MNE PROFITS - A GENERALIZED SYSTEM AND WELFARE-IMPROVING REFORM

[Johannes Becker](#) (University of Muenster)

Discussant: Esteban Munoz Sobrado

10:45 – 11:00

Coffee break

11:00 – 12:00

Room Europe
SESSION E1: FINANCIAL MARKETS
Chair: Sophia Wickel

CAPITAL GAINS TAXES, FUND MANAGERIAL OWNERSHIP, AND RISK-TAKING DECISIONS

[Anna Theresa Bührle](#) (ZEW Mannheim) and [Chia-Yi Yen](#) (University of Mannheim)

Discussant: Lena Schoen

Room 1
SESSION E2: INCIDENCE
Chair: Jakob Schmidhäuser

CAN GOVERNMENTS MANDATE TAX INCIDENCE? EVIDENCE FROM A LARGE VAT CUT IN ARGENTINA

[Dario Tortarolo](#) (University of Nottingham), [Santiago Garriga](#) (Universidad Nacional de La Plata) and [Youssef Benzarti](#) (UC Santa Barbara)

Discussant: Estelle Dauchy

TAXES AND THE INVESTMENT OF MUTUAL FUNDS - EVIDENCE FROM THE GERMAN INVESTMENT TAX REFORM

Lena Schoen and Reinald Koch (Catholic University of Eichstaett-Ingolstadt)
Discussant: Anna Theresa Bührle

THE IMPACT OF TAX AND PRICE REFORMS ON COMPANIES' PRICES IN A COMPLEX CIGARETTE TAX SYSTEM

Estelle Dauchy (Campaign for Tobacco Free Kids) and Vid Adrison (Faculty of Economics and Business, Universitas Indonesia)
Discussant: Dario Tortarolo

12:00 – 13:00 Lunch break

13:00 – 14:00 Room Europe
KEYNOTE II: THE GLOBAL FAIRNESS OF THE MINIMUM CORPORATE TAX RATE
Rita de la Feria (University of Leeds)
Chair: Philipp Dörrenberg

14:00 – 14:15 Coffee break

14:15 – 15:45 Room Europe
SESSION F1: LABOR SUPPLY
Chair: Lukas Riedel

THE IMPACT OF INCOME TAXES ON WORKER SHIRKING

Michael Brottrager, Alexander Ahammer, Ulrich Glogowsky and Rudolf Winter-Ebmer (Johannes Kepler University Linz)
Discussant: Nicolas Ziebarth

THE ANATOMY OF U.S. SICK LEAVE SCHEMES: EVIDENCE FROM PUBLIC SCHOOL TEACHERS

Nicolas Ziebarth (ZEW Mannheim)
Discussant: Laura Arnemann

THE EFFECT OF TAXES ON CEO PERFORMANCE

Laura Arnemann (University of Mannheim), Florian Buhlmann (ZEW Mannheim), Martin Ruf (University of Tuebingen) and Johannes Voget (University of Mannheim)

Room 1
SESSION F2: COMPLIANCE II
Chair: Friedrich Heinemann

HOW TO IMPROVE PAYROLL TAX COMPLIANCE OF SMALL FIRMS? EVIDENCE FROM A RANDOMIZED FIELD EXPERIMENT

Philipp Dörrenberg, Alina Pfrang (University of Mannheim) and Jan Schmitz (Radboud University)
Discussant: Razan Amine

MANDATING DIGITAL TAX TOOLS AS A RESPONSE TO COVID: EVIDENCE FROM ESWATINI

Fabrizio Santoro, Razan Amine (International Centre for Tax and Development, Institute of Development Studies (IDS)) and Magongo Tanele L. (Eswatini Revenue Authority)
Discussant: Reinald Koch

TAX COMPLEXITY AND TAX DEPARTMENT STRUCTURE: THE HIDDEN COST OF COMPLEX TAX SYSTEMS

Discussant: Michael Brottrager

Henning Giese (University of Paderborn), [Reinald Koch](#) (Catholic University of Eichstaett-Ingolstadt) and Caren Sureth-Sloane (University of Paderborn)
Discussant: Philipp Dörrenberg

15:45 – 16:00

Coffee break

16:00 – 17:00

Room Europe
SESSION G1: TRANSFER PRICING
Chair: Adriano De Leverano

TRANSFER PRICING OF FINNISH MULTINATIONAL ENTERPRISES

[Marika Viertola](#) (VATT/Aalto University)

Discussant: Robert Schwager

**DO THE EXISTENCE AND FORM OF DISPUTE RESOLUTION PROCEDURES
IMPACT TRANSFER PRICING DECISIONS?**

Annalena Form, Andreas Oestreicher and [Robert Schwager](#) (Georg-August-Universität Göttingen)

Discussant: Marika Viertola

Room 1

SESSION G2: REDISTRIBUTION

Chair: Zareh Asatryan

DISPOSABLE INCOME AND REDISTRIBUTION OVER THE LIFECYCLE

[Holger Stichnoth](#) (ZEW Mannheim and University of Strasbourg) and Christian Hilscher (DHL)

Discussant: Cameron LaPoint

**PLACE-BASED POLICIES AND THE GEOGRAPHY OF CORPORATE
INVESTMENT**

[Cameron LaPoint](#) (Yale School of Management) and Shogo Sakabe (Columbia University)

Discussant: Holger Stichnoth

17:00

End of conference

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