

## Programme

### > Monday, April 27, 2015

11:00 – 12:00      **Registration**

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12:00 – 13:30      **Opening and Keynote I**

Luxemburg      Chair: Clemens Fuest

*Neutrality and Territoriality – Competing or Converging Concepts in European Tax Law*  
**Wolfgang Schön** (Max-Planck Institute for Tax Law and Public Finance, Munich)

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13:30 – 14:30      Lunch (Lobby)

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14:30 – 16:30      **Parallel Sessions A**

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Luxemburg      **A1 – Fiscal Policy**

Chair: Mustafa Yeter

*Fiscal Consolidation in Hard Times*

**Peter Claeys** (Vrije Universiteit Brussel), Helena Sanz (University of Barcelona)

Discussant: Mustafa Yeter

*Macroeconomic effects of fiscal adjustment: A tale of two approaches*

**Jan Fidrmuc** (Brunel University), Sugata Gosh (Brunel University)

Discussant: Peter Claeys

*The Impact of Fiscal Policy Announcements of Italian Governments on the Sovereign Spread: A Comparative Analysis*

**Wildmer Daniel Gregori** (Prometeia Association), Matteo Flagiarda (European Central Bank)

Discussant: Jan Fidrmuc

*Do Fiscal Rules Constrain Fiscal Policy? A Meta-Regression-Analysis*

**Mustafa Yeter** (ZEW), Friedrich Heinemann (ZEW), Marc-Daniel Moessinger (ZEW)

Discussant: Wildmer Daniel Gregori

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Room 2      **A2 – Income Tax Elasticities**

Chair: Benjamin Bittschi

*Sufficient Statistic or Not? The Elasticity of Taxable Income in the Presence of Deduction Possibilities*

**Philipp Doerrenberg** (ZEW), Andreas Peichl (ZEW), Sebastian Siegloch (University of Mannheim and IZA)

Discussant: Benjamin Bittschi

*How Sensitive Are Taxpayers to Marginal Tax Rates? Evidence from Income Bunching in the United States*

**Andrew Whitten** (Georgetown University and Joint Committee on Taxation), Jacob Mortenson (Georgetown University and Joint Committee on Taxation),

Discussant: Philipp Doerrenberg

*The Sensitivity of Estimating Taxable Income Responses*

**Carina Woodage** (ZEW), Andreas Peichl (ZEW), Philipp Doerrenberg (ZEW), Sebastian Siegloch (University of Mannheim and IZA)

Discussant: Robert Whitten

*On tax evasion, entrepreneurial generosity and fungible assets*

**Benjamin Bittschi** (ZEW), Marc-Daniel Moessinger (ZEW), Sarah Borgloh

Discussant: Carina Woodage

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Straßburg	<p><b>A3 – Corporate Tax Policy I</b>  Chair: Maria Theresia Evers</p> <p><i>Evaluating the Effects of ACE Systems on Corporate Debt and Investment</i>  <b>Shafik Hebous</b> (Goethe University Frankfurt), Martin Ruf (University of Tübingen)  Discussant: Andrea Pagano</p> <p><i>Capital allowances and investment: evidence from UK corporate tax returns</i>  <b>Giorgia Maffini</b> (University of Oxford), Jing Xing (Antai College of Economics &amp; Management, Shanghai JiaoTong University), Michael Devereux (University of Oxford)  Discussant: Shafik Hebous</p> <p><i>R&amp;D Intensity and the Effective Tax Rate – A Meta-Study</i>  <b>Dominik von Hagen</b> (University of Mannheim), Thomas Belz (University of Mannheim)  Christian Steffens (University of Mannheim)  Discussant: Giorgia Maffini</p> <p><i>Debt Bias in Corporate Taxation and the Costs of Banking Crises in the EU</i>  <b>Andrea Pagano</b> (European Commission), Gaëtan Nicodème (European Commission),  Sven Langedijk (European Commission), Alessandro Rossi (European Commission)  Discussant: Dominik von Hagen</p>
16:30 – 17:00	Coffee break (Lobby)
17:00 – 18:30	<b>Parallel Sessions B</b>
Luxemburg	<p><b>B1 – Fiscal and Tax Policy in the EMU</b>  Chair: Mathias Dolls</p> <p><i>Welfare Effects of Fiscal Integration in Europe: Redistribution vs. Insurance</i>  <b>Dirk Neumann</b> (Université catholique de Louvain), Mathias Dolls (ZEW)  Discussant: Rana Sajedi</p> <p><i>Spillover effects in a monetary union: Why fiscal policy instruments matter?</i>  <b>Thierry Betti</b> (University of Strasbourg and BETA), Amélie Barbier-Gauchard (University of Strasbourg and BETA), Giuseppe Diana (University of Strasbourg and BETA)  Discussant: Dirk Neumann</p> <p><i>Structural Reform or Fiscal Consolidation: Is There a Trade-off?</i>  <b>Rana Sajedi</b> (European University Institute)  Discussant: Thierry Betti</p>
Room 2	<p><b>B2 – Fiscal Decentralization</b>  Chair: Melissa Berger</p> <p><i>“Hold that ghost”: Local government cheating on transfers</i>  <b>Jordi Jofre-Monseny</b> (University of Barcelona), Albert Solé-Ollé (University of Barcelona),  Dirk Foremny (University of Barcelona and IEB)  Discussant: Axel von Schwerin</p> <p><i>The geography of incentives to run a federal budget deficit in Belgium</i>  <b>Geert Jennes</b> (KULeuven)  Discussant: Jordi Jofre-Monseny</p> <p><i>Effective Burden of Business Taxation and Tax Effort of Local Governments</i>  <b>Axel von Schwerin</b> (University of Erlangen-Nuremberg)  Discussant: Geert Jennes</p>
Straßburg	<p><b>B3 – Corporate Tax Policy II</b>  Chair: Katharina Finke</p> <p><i>Effectiveness of fiscal incentives for R&amp;D: a quasi-experiment</i>  <b>Irem Guceri</b> (University of Oxford), Li Liu (University of Oxford)  Discussant: Michael Stimmelmayer</p> <p><i>Corporate Taxes and Strategic Patent Location within Multinational Firms</i>  <b>Bodo Knoll</b> (University of Bochum), Tobias Böhm (University of Münster),  Tom Karkinsky (Oxford University CBT), Nadine Riedel (University of Bochum)  Discussant: Irem Guceri</p>

*The Role of Toeholds and Capital Gain Taxes for Corporate Acquisition Strategies*  
**Michael Stimmelmayer** (ETH Zurich), Frederica Liberini (ETH Zurich), Antonio Russo (ETH Zurich)  
Discussant: Bodo Knoll

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19:00 Dinner at Rheinterrassen  
Rheinpromenade 15, 68163 Mannheim

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➤ Tuesday, April 28, 2015

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08:30 – 11:00 **Parallel Sessions C**

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Luxemburg

**C1 – International Tax Competition**

Chair: Julia Braun

*Coordination and the fight against tax havens*

**Tim Stolper** (Max-Planck Institute for Tax Law and Public Finance), Kai Konrad (Max-Planck Institute for Tax Law and Public Finance)

Discussant: Arjan Lejour

*Tax Competition and Macroeconomic Imbalances when Capital Markets are Imperfect*

**Zarko Kalamov** (Technische Universität Berlin)

Discussant: Tim Stolper

*Unilateral Introduction of Destination-Based Corporate Income Taxation*

**Johannes Becker** (University of Münster), Markos Jung (University of Münster)

Discussant: Zarko Kalamov

*Does Exchange of Information Between Tax Authorities Influence Multinationals' Use of Tax Havens?*

**Julia Braun** (ZEW), Alfons Weichenrieder (Goethe University Frankfurt)

Discussant: Johannes Becker

*Profitable Detours: Network Analysis of Tax Treaty Shopping*

**Arjan Lejour** (CPB Netherlands Bureau for Economic Policy Analysis), Maarten van 't Riet (Centraal Planbureau)

Discussant: Julia Braun

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Room 2

**C2 – Tax Compliance, Avoidance and Administration**

Chair: Philipp Doerrenberg

*The Effect of VAT Threshold on the Behavior of Small Businesses: Evidence and Implications*

**Jarkko Harju** (VATT), Tuomas Matikka (VATT), Timo Rauhanen (VATT)

Discussant: Simone Moriconi

*Tax avoidance and public good provision*

**Olga Rozanova** (Toulouse School of Economics)

Discussant: Jarkko Harju

*Anticipated Tax Amnesties and Tax Compliance: An Experimental Study*

**Christian Koch** (New York University Abu Dhabi), Cornelius Müller (University of Mannheim)

Discussant: Olga Rozanova

*Rise of employees and growth in tax capacity*

**Anders Jensen** (London School of Economics)

Discussant: Christian Koch

*Commodity Taxation and Regulatory Competition*

**Simone Moriconi** (Catholic University of Milan), Pierre Picard (Université du Luxembourg), Skerdilajda Zanaj (Université du Luxembourg)

Discussant: Anders Jensen

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Straßburg

**C3 – Inequality, Redistribution and Taxes on Labor**

Chair: Holger Stichnoth

*Early retirement disincentives: Effectiveness and implications for distribution and welfare*

**Holger Lüthen** (Freie Universität Berlin), Timm Bönke (Freie Universität Berlin), Daniel Kemptner (DIW Berlin)

Discussant: Katharina Jenderny

*Can wage policies enhance redistributive efficiency?*

**Erwin Ooghe** (KU Leuven)

Discussant: Holger Lüthen

*Inequality and Defined Benefit Pensions when Life Expectancy is Heterogeneous*

**Daniel Kemptner** (DIW Berlin), Peter Haan (DIW Berlin), Victoria Prowse (Cornell University)

Discussant: Erwin Ooghe

*Life-time earnings inequality and within-cohort redistribution through Social Security in the U.S.*

**Pavel Brendler** (European University Institute)

Discussant: Daniel Kemptner

*The Role of Capital Income for Top Income Shares in Germany*

**Katharina Jenderny** (Umeå University), Charlotte Bartels (Freie Universität Berlin)

Discussant: Pavel Brendler

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11:00 – 11:30 Coffee break (Lobby)

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11:30 – 12:30 **Keynote II**

Luxemburg Chair: Andreas Peichl

*Learning about tax evasion and tax avoidance through collaboration with tax authorities*

**Claus Thustrup Kreiner** (University of Copenhagen)

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12:30 – 13:30 Lunch (Cafeteria)

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13:30 – 15:30 **Parallel Sessions D**

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Luxemburg **D1 – Optimality, Incidence and Perception of Taxes**

Chair: Andreas Peichl

*Jointly Optimal Income Taxes for Different Types of Income*

**Johannes Hermle** (University of Bonn), Andreas Peichl (ZEW)

Discussant: Agustin Redonda

*Taxing the Job Creators: Efficient Progressive Taxation with Wage Bargaining*

**Nicholas Lawson** (Aix-Marseille School of Economics)

Discussant: Johannes Hermle

*Is Taxing Waste a Waste of Time? Evidence from a Quasi-natural Experiment in the Canton of Vaud, Switzerland*

**Stefano Carattini** (University of Barcelona), Andrea Baranzini (Haute école de gestion de Genève), Rafael Lalive (Université de Lausanne)

Discussant: Nicholas Lawson

*Tax incidence, tax competition and market structure*

**Agustin Redonda** (University of Lugano)

Discussant: Stefano Carattini

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Room 2 **D2 – Theory: Fiscal Decentralization and Public Goods Provision**

Chair: Maximilian Todtenhaupt

*Regional State Capacity and the Optimal Degree of Fiscal Decentralization*

**Martin Besfamille** (Pontificia Universidad Católica de Chile), Antonio Bellofatto (Tepper School of Business, Carnegie Mellon University)

Discussant: Pierre Boyer

*A Decentralization Theorem of Taxation*

**Vilen Lipatov** (Goethe University Frankfurt), Alfons Weichenrieder (Goethe University Frankfurt)

Discussant: Martin Besfamille

*Public provision and local income tax competition*

**Florian Kuhlmeier** (University of Basel), Beat Hintermann (University of Basel)

Discussant: Vilen Lipatov

*Efficiency, Welfare, and Political Competition*

**Pierre Boyer** (University of Mannheim), Felix Bierbrauer (University of Cologne)

Discussant: Florian Kuhlmeier

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Straßburg	<p><b>D3 – Political Economy</b>  Chair: Marc-Daniel Moessinger</p> <p><i>The Political Economy of Early and College Education – Can Voting Bend the Great Gatsby Curve?</i>  <b>Christopher Rauh</b> (University of Cambridge)  Discussant: Luis Martinez</p> <p><i>The ban of Batasuna: effects on local government spending</i>  <b>Andreu Arenas Jal</b> (European University Institute)  Discussant: Christopher Rauh</p> <p><i>Overlapping Political Budget Cycles</i>  <b>Marc-Daniel Moessinger</b> (ZEW), Dirk Foremny (University of Barcelona and IEB), Ronny Freier (DIW Berlin), Mustafa Yeter (ZEW)  Discussant: Andreu Arenas Jal</p> <p><i>Constitutions and Fiscal Institutions</i>  <b>César Castellón</b> (Clemson University, South Carolina), Zareh Asatryan (ZEW), Thomas Stratmann (George Mason University)  Discussant: Marc-Daniel Moessinger</p> <p><i>Sources of Revenue and Government Performance: Theory and Evidence from Colombia</i>  <b>Luis Martinez</b> (London School of Economics)  Discussant: Ivo Bischoff</p>
15:30 – 16:00	Coffee break (Lobby)
16:00 – 17:30	<b>Parallel Sessions E</b>
Luxemburg	<p><b>E1 – Public Debt</b>  Chair: Christoph Schröder</p> <p><i>Panel Cointegration Tests on the Fiscal Sustainability of German Laender</i>  <b>Ekkehard A Koehler</b> (Walter Eucken Institute), Heiko T. Burret (Walter Eucken Institute), Lars Feld (Walter Eucken Institute)  Discussant: Ulrich van Suntum</p> <p><i>On the optimal level of public debt</i>  <b>Ulrich van Suntum</b> (University of Münster), Metin Kaptan (University of Münster)  Discussant: Beatrice Mäder</p> <p><i>A simulation based approach to sovereign debt sustainability assessment</i>  <b>Beatrice Mäder</b> (University of St. Gallen), Björn Griesbach (Swiss National Bank)  Discussant: Ekkehard A Koehler</p>
Straßburg	<p><b>E2 – Local Tax Competition</b>  Chair: Frank Streif</p> <p><i>Tax mimicking in the short- and the long-run: Evidence from German reunification</i>  <b>Thushyanthan Baskaran</b> (Georg-August-Universität Göttingen)  Discussant: Joseph Capuno</p> <p><i>Economic Integration and Local Tax Mimicking</i>  <b>Carolin Holzmann</b> (University of Erlangen-Nuremberg), Axel von Schwerin (University of Erlangen-Nuremberg)  Discussant: Thushyanthan Baskaran</p> <p><i>Does yardstick competition influence local government fiscal behaviour in the Philippines?</i>  <b>Joseph Capuno</b> (Freiburg Institute for Advanced Studies), Stella Quimbo (University of the Philippines), Aleli Kraft (University of the Philippines), Carlos Antonio Tan (University of the Philippines), Vigile Marie Fabella (University of the Philippines)  Discussant: Carolin Holzmann</p>
17:30 Luxemburg	<p><b>Closing Remarks</b>  <b>Zareh Asatryan</b> (ZEW)</p>