







# 2019 ZEW Public Finance Conference

### The Political Economy of European (Dis)Integration

2-3 May 2019, Mannheim

Conference venue: ZEW, L 7 1, 68161 Mannheim

PROGRAMME	Thursday, 2 May 2019
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08:00 – 9:00	Registration
9:00 - 10:30	Parallel Sessions A
10:30 - 11:00	Coffee Break
11:00 - 12:15	Keynote
12:15 - 13:30	Lunch
13:30 - 15:00	Parallel Sessions B
15:00 – 15:30	Coffee Break
15:30 - 17:00	Parallel Sessions C
17:00 – 18:30	Poster Session & Get-together with drinks and snacks
19:00	Dinner

#### PROGRAMME Friday, 3 May 2019

09:00 - 11:00	Parallel Sessions D
11:00 – 11:30	Coffee Break
11:30 - 12:45	Keynote
12:45 - 14:00	Lunch
14:00 – 16:00	Parallel Sessions E
16:05 – 16:15	Closing Remarks









#### Overview of Sessions

	D	Thursday, 2 May 201		Daam Duusaala
	Room 1	Room 2	Heinz-König-Hall	Room Brussels
	A1	A2	А3	
9:00 – 10:30 Parallel Sessions A	Political Economy of EU Funds	Optimal Taxation	International Rela- tions and Corrup- tion	
				Keynote
<b>11:00 – 12:15</b> Keynote				Sascha Becker
	B1	B2	B <sub>3</sub>	
13:30 – 15:00	European Identity,	Behavioural Re-	Selection and Be-	
Parallel Sessions B	Trust and Democ-	sponses to Taxa-	haviour of Politi-	
	racy	tion	cians	
	C1	C2	С3	
15:30 – 17:00	Populism	Fiscal Policy and	Lobbying and Po-	
Parallel Sessions C		Voting	litical Alignment	
				Poster Session and Get-Togethe

**17:00 – 18:30** Poster Session

and Get-Together					

Friday, 3 May 2019				
	Room 1	Room 2	Heinz-König-Hall	Room Brussels
	D1	D2	D3	
<b>09:00 – 11:00</b> Parallel Sessions D	Attitudes towards Immigration	Corporate Taxation	Euro Area Reform	
44.00 40.45				Keynote
<b>11:30 – 12:45</b> Keynote				Andrew Moravcsik
	E1	E2	E <sub>3</sub>	
<b>14:00 – 16:00</b> Parallel Sessions E	Fiscal Federalism	VAT and the Formal Sector	Fiscal Rules	









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PROGRAMME

Thursday, 2 May 2019

08:00 – 9:00	Registration (Meeting Hall)	Registration (Meeting Hall)				
	Room 1  Session A1: Political Econom Chair: tbd	y of EU Funds	Room 2  Session A2: Optimal Taxation  Chair: tbd			
	The Impact of Micro-Level Poness on Voting Behavior  Julia Bachtrögler and Harald O  Discussant: Annika Havlik	Julia Bachtrögler and Harald Oberhofer  Discussant: Annika Havlik  Grants-in-aid and the prospect of re-elec-		Pro-rich Inflation and Optimal Income Taxation  Eren Gürer and Alfons J. Weichenrieder Discussant: Andreas Peichl Inverse fair taxation Andreas Peichl and Erwin Ooghe		
9:00 – 10:30	elections in Poland  Ivo Bischoff and Monika Banaszewska  Discussant: Alessandro Borin  EU Transfers and Euroscepticism: Can't Buy Me Love?  Alessandro Borin, Elisa Macchi and Michele Mancini  Discussant: Julia Bachtrögler		Micro-founded tax policy effects in a heterogeneous-agent macro-model <u>Diego d'Andria</u> , Jason Debacker, Richard Evans, Jonathan Pycroft and Magdalena Zachlod-Jelec  Discussant: Christian Wittneben			
	Heinz-König-Hall  Session A3: International Re Chair: tbd	lations and Corru	ıption			
	Optimal Opacity in International Negotiations  Kai A. Konrad and Marcel Thum  Discussant: Achim Voss	Buying Votes and International Organizations: The Dirty-Work Hypothesis  Axel Dreher, Valentin Lang, B. Peter Rosendorff and James Raymond Vreeland Discussant: Gianmarco Daniele		Believe me, I am dumb, but not corrupt  Manuel Förster and Achim Voss  Discussant: Marcel Thum		









10:30 - 11:00	Coffee Break (Meeting Hall)				
11:00 – 12:15 <b>Keynote</b>	Sascha Becker (University of Warwick, CAGE)				
Room Brussels	Consequences of Forced Migration				
12:15 - 13:30	Lunch (Meeting Hall)				
	Room 1 Session B1: European Identity, Trust and Democracy Chair: tbd Political Economy of Trust in National		Room 2  Session B2: Behavioural Responses to Taxation Chair: tbd		
	and European Institutions		TBD  Zareh Asatryai	n	
	Galina Kolev  Discussant: Kai Gehring		Discussant: Ca		
	International organizations as facilita- tors of peace - Historical nation state conflict, European identity and Euro- pean Union support		Automatic Stabilization and Labor Supply  Mathias Dolls, Clemens Fuest, Andreas Peichl and Christian Wittneben		
	Kai Gehring		Discussant: Cristian Usala		
13:30 – 15:00	Discussant: Lusine Badalyan  Democracy and Institutional Quality: The-			th: Personal Fiscal Infor- Enthusiasm for Tax and	
	ory and Evidence Tommy Krieger		Kaetana Leoni	tjeva	
	Discussant: Manuel Funke		Discussant: Se	ebastian Blesse	
	Heinz-König-Hall  Session B3: Selection and B6  Chair: tbd	ehaviour of Pol	iticians		
	Does the entry of a woman into political office affect policy choices?	The Effect of Disclosure Laws on Politician's Out- side Income: Evidence from Tax Return Data		Fiscal Rules and the selection of politicians: evidence from Italian municipalities	
	<u>Thushyanthan Baskaran</u> Carina Neisse		r and <u>Nils</u>	Matteo Gamalerio	
	and Zohal Hessami Discussant: Joerg Stahl	<u>Wehrhöfer</u> Discussant: M Quinckhardt	atthias	Discussant: Nils Wehrhöfer	
15:00 – 15:30	Coffee Break				









	Room 1  Session C1: Populism Chair: tbd		Room 2  Session C2: Chair: tbd	Fiscal Policy and Voting	
	Never Forget the First Time: The Persistent Effects of Corruption and the Rise of Pop- ulism in Italy			al Impact of Wealth Redis- vidence from the Italian n	
	Gianmarco Daniele, Marco Le Moglie and Arnstein Aassve			<u>Bruno Caprettini</u> , Lorenzo Casaburi and Miriam Venturini	
	Discussant: Zareh Asatryan		Discussant:	Catarina Alvarez	
	Populism: A Macroeconomic Hi  Manuel Funke, Moritz Schularick	•		ce of Fiscal Rules: Evi- Italian Municipalities	
	toph Trebesch  Discussant: Tommy Krieger		Matteo Alpino, Zareh Asatryan, <u>Sebastian</u> <u>Blesse</u> and Nils Wehrhöfer		
	Discussant: Tolliny Knegel		Discussant: Matteo Gamalerio		
15:30 – 17:00	Populist United: A Theory of Intra-Party Bargaining under Policy Constraints		The Electoral Consequences of a Tax Re-		
	<u>Konstantinos Matakos</u> and Nikitas Konstan- tinidis		form under	Partial Decentralization	
	Discussant: Eckhard Janeba		Discussant: Bruno Caprettini		
	Heinz-König-Hall Session C3: Lobbying and Polit Chair: tbd	ical Alignment			
	Who pays a visit to Brus- sels? Cross-border firm value effects of meetings with European Commission-	rder firm and Compet f meetings Public Procu		The mechanisms of the alignment bias in a mature democracy: Evidence from Germany	
	ers <u>loerg Stahl</u> and Kizkitza Bi-	<u>Vitezslav Titl</u> Baránek	and Bruno	Matthias Quinckhardt Discussant: Vitezslav Titl	
	guri Discussant: V		/alentin	Discussaili: Vitezsiav IIII	
	Discussant: Dimitri Szerman	Lang			









#### Poster Session and Get-Together with Drinks and Snacks

Impact of the German Real Estate Transfer Tax on the Commercial Real Estate Market

Coletta Frenzel Baudisch and Carolin Dresselhaus

Discussant: Leonie Fischer

The Effects of Early Retirement Incentives on Retirement Decisions

Carla Krolage and Mathias Dolls

Discussant: Han Ye

The Reverse Charge Mechanism - An Effective Measure against VAT Fraud in the EU?

Wojciech Stiller and Marwin Heinemann

Discussant: Theresa Bührle

The lure of onshore and offshore tax havens to shift profits: the case of Czech Republic

Danuse Nerudova, <u>Marian Dobranschi</u>, Veronika Solilova and Marek Litzman

Discussant: Daniela Steinbrenner

Best Score in the Match: Marginal Taxation and Labor Mobility in the European Football

Market

17:00 – 18:30 *Cristian Usala* and Rinaldo Brau

Discussant: Diego d'Andria

The Influence of Fragmentation of Political Interests on Public Enterprises - Evidence

from German Micro-level Data

<u>David Boll</u> and Marcus Sidki Discussant: Yannick Bury

Tax Havens and Welfare in Non-Haven Countries in a Dynamic World

Zarko Kalamov

Discussant: Christopher Ludwig

Qualitative tax disclosure and tax avoidance

Elisa Casi, Carol Seregni and Barbara Stage

Discussant: Jan Möhlmann

**Country-Specific Incentives for Multinational Corporations to Relocate Income** 

Christopher Ludwig

Risk-taking of fund managers and capital gains taxation in the US

Theresa Bührle and <u>Chia-Yi Yen</u>

19:00 Dinner









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The Political Economy of European (Dis)Integration

PROGRAMME

Friday, 3 May 2019

Matthias Weber

Discussant: Timo

Reinelt

Discussant: Nicolas Carnot

	Room 1 Session D1: Attitudes tion Chair: tbd	s towards Immigra-	Room 2  Session D2: Corporate Taxation  Chair: tbd		
09:00 - 11:00	Attitudes towards iming outcomes in the prion centers: Evidence country  Diego Cortes and Mojor Discussant: Ivo Bischol Refugees Welcome? It Regional Heterogene Hate Crimes in Germa Horst Entorf and Martin Discussant: Moritz Ma  The Electoral Consequing Labor Market Acc Evidence from Germa Moritz Marbach Discussant: Martin Lar  The Effect of Socialis ward Immigration  Martin Lange Discussant: Thushyant Heinz-König-Hall Session D3: Euro Area Chair: tbd	oroximity of migra- e from a transit  Ca Rozman  off  Understanding the  ity of Anti-Foreigner  any in Lange  rbach  uences of Restrict- ess for Refugees: iny  nge  m on Attitudes to-  than Baskaran	Tax Planning  Arjan Lejour, Jan Mö Riet and Thijs Benso Discussant: Johanne  Tax Haven Investor bility - Evidence of man-Based Affiliate Sarah Godar Discussant: Barbara  Profit Taxation and Michael Kogler Discussant: Olli Rop  On the Optimal Destions Rules Olli Ropponen and S	Dutch Shell Companies and International Tax Planning  Arjan Lejour, Ian Möhlmann, Maarten Van 'T Riet and Thijs Benschop  Discussant: Johannes Voget  Tax Haven Investors and Corporate Profitability - Evidence of Profit Shifting by German-Based Affiliates of Multinational Firms  Sarah Godar  Discussant: Barbara Stage  Profit Taxation and Bank Risk Taking  Michael Kogler  Discussant: Olli Ropponen  On the Optimal Design of Interest Limita-	
	Euro area fiscal policy changes: an examination of the past two decades  Claudia Braz and Nicolas Carnot  Discussant: Mathias	An Unemploy- ment Re-Insur- ance Scheme for the Eurozone? Stabilizing and Redistributive Ef- fects	An evaluation of different proposals for a European fiscal capacity  Sebastian Weiske and Mustafa Yeter	The Behavioral Economics of Currency Unions: Economic Integration and Monetary Policy  Akvile Bertasiute, Domenico Massaro and	

Mathias Dolls

rée Christofzik

Discussant: Dési-

Dolls









11:00 – 11:30	Coffee Break (Meeting Hall)				
11:30 – 12:45 <b>Keynote</b>	Room Brussels  Andrew Moravcsik (Princeton University)  Crisis in Europe: Why Europeans Should Be Less Pessimistic				
12:45 – 14:00	Lunch (Meeting Hall)				
	Room 1  Session E1: Fiscal Fe Chair: tbd		Room 2  Session E2: VAT and t Chair: tbd	he Formal Sector	
14:00 – 16:00	Efficiency and Equity Effects of Place-Based Policies: Evidence from Capital Subsidies in East Germany  Sebastian Siegloch  Discussant: Ekkehard Köhler  The Effect of Inequality on Fiscal Policy in German Municipalities  Samina Sultan, Florian Neumeier and Lea Immel  Discussant: Justus Nover  Investigating the Link between Vertical Transfers and Local Public Investment – Evidence from a German State  Ekkehard Köhler and Yannick Bury  Discussant: Mustafa Yeter  Fiscal Equalization and Shifts in Sectoral Employment - Evidence from German Federal States 1970-2016  Yannick Bury and Lars P. Feld  Discussant: Samina Sultan		Harnessing Deduction Compliance and Form Albrecht Bohne and Jan Discussant: Effrosyni A  Procuring Firm Growth ernment Purchases or Claudio Ferraz, Frederic Szerman Discussant: Leonardo ()  Not Just a Work Permi the Consumption Beh and Undocumented In Effrosyni Adamopoulou Discussant: Han Ye  Income Tax Deductibi Combat VAT Evasion Thiess Buettner, Boryan lando Zaddach	alization  n Sebastian Nimczik  damopoulou  n: The Effects of Gov- n Firm Dynamics  co Finan and Dimitri  Giuffrida  t: EU Citizenship and avior of Documented nmigrants  u and Ezgi Kaya	
			Discussant: Albrecht Bohne		
	Heinz-König-Hall  Session E3: Fiscal Ro Chair: tbd	ules			
	Do countries learn from past uncertain fiscal outcomes? New evidence from panel data for the EU  Philipp Mohl and Gilles Mourre  Discussant: Wolf Heinrich Reuter	Consistent Flexibility: Enforcement of Fiscal Rules Through Political Incentives  Eckhard Ianeba and Valerio Dotti  Discussant: Konstantinos Matakos	Does Accrual Accounting Alter Fiscal Policy Decisions? - Evidence from Germany  Désirée Christofzik  Discussant: Friedrich Heinemann	On the design of stabilising fiscal rules  Wolf Heinrich Reuter, Olegs Tkačevs and Kārlis Vilerts Discussant: Philipp Mohl	
16:05 – 16:15	Closing Remarks (Foyer)				