







# 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

Thursday, 2 May 2019				
	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 Econon Chair: Annika Havlik	ny of EU Funds	Room 2  Session A2: Chair: Christo	Optimal Taxation opher Ludwig	
	The Impact of Micro-Level Poness on Voting Behavior	Julia Bachtrögler and Harald Oberhofer     Discussant: Annika Havlik     Grants-in-aid and the prospect of re-election: The impact of EU funds on mayoral 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		nd Alfons J. Weichenrieder	
9:00 – 10:30	tion: The impact of EU funds elections in Poland  Ivo Bischoff and Monika Bana Discussant: Alessandro Borin  EU Transfers and Euroscepti Buy Me Love?  Alessandro Borin, Elisa Macci Mancini Discussant: Julia Bachtrögler			Discussant: Christian Wittneben	
	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: Daniela Steinbrenner Political Economy of Trust in National		Room 2 Session B2: Behavioural Responses to Taxation Chair: Zareh Asatryan	
	and European Institutions	National	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-		Automatic Stabilization and Labor Supply  Mathias Dolls, Clemens Fuest, Andreas	
	pean Union support		Peichl and <u>Christian Wittneben</u>	
	Kai Gehring		Discussant: Cristian Usala	
	Discussant: Lusine Badalyan		The Fiscal Truth: Personal Fiscal Infor-	
13:30 – 15:00	Democracy and Institutional Quality: Theory and Evidence		mation Curbs Enthusiasm for Tax and Spend	
	Tommy Krieger		Kaetana Leontjeva	
	Discussant: Manuel Funke		Discussant: Sebastian Blesse	
	Heinz-König-Hall  Session B3: Selection and Behaviour of Politicians  Chair: Theresa Bührle			
	Does the entry of a woman into political office affect policy choices?	The Effect of I Laws on Polit side Income: from Tax Retu	ician's Out- Evidence	Fiscal Rules and the selec- tion of politicians: evi- dence from Italian munici- palities
	Thushyanthan Baskaran and Zohal Hessami	Carina Neisse. Wehrhöfer	r and <u>Nils</u>	Matteo Gamalerio
	Discussant: Joerg Stahl	Discussant: M Quinckhardt	atthias	Discussant: Nils Wehrhöfer
15:00 – 15:30	Coffee Break			ı









	Room 1		Room 2	
	Session C1: Populism		Session C2: Fiscal Policy and Voting	
	Chair: Verena Dutt		Chair: Seba	stian Blesse
	Never Forget the First Time: The Persistent Effects of Corruption and the Rise of Pop- ulism in Italy		The Electoral Impact of Wealth Redistribution. Evidence from the Italian Land Reform	
	Gianmarco Daniele, Marco Le Mo Arnstein Aassve	glie and	Bruno Capre Miriam Vent	ttini, Lorenzo Casaburi and urini
	Discussant: Zareh Asatryan		Discussant:	Catarina Alvarez
15:30 – 17:00	Populism: A Macroeconomic History  Manuel Funke, Moritz Schularick and Christoph Trebesch  Discussant: Tommy Krieger  Populist United: A Theory of Intra-Party Bargaining under Policy Constraints  Konstantinos Matakos and Nikitas Konstantinidis		It's progressive taxes, stupid! Mayor's education, fiscal rules, and reelection  Matteo Alpino, Zareh Asatryan, Sebastian Blesse and Nils Wehrhöfer  Discussant: Matteo Gamalerio  The Electoral Consequences of a Tax Reform under Partial Decentralization	
	Discussant: Eckhard Janeba		Catarina Alvarez Discussant: Bruno Caprettini	
	Heinz-König-Hall Session C3: Lobbying and Politi Chair: Leonie Fischer	ical Alignment		
	Who pays a visit to Brussels? Cross-border firm value effects of meetings with European Commissioners  Joerg Stahl and Kizkitza Biguri	po pays a visit to Brus- les? Cross-border firm lue effects of meetings th European Commission- less Stahl and Kizkitza Biraria		The mechanisms of the alignment bias in a mature democracy: Evidence from Germany  Matthias Quinckhardt  Discussant: Vitezslav Titl
	Heinz-König-Hall Session C3: Lobbying and Politi Chair: Leonie Fischer  Who pays a visit to Brussels? Cross-border firm value effects of meetings with European Commissioners  Joerg Stahl and Kizkitza Bi-	Political Con and Competi Public Procu Markets	nections ition on rement and Bruno	The mechanism alignment bias ture democracy dence from Ger

Lang

Discussant: Dimitri Szerman









#### 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

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 Chia-Yi Yen

Measures and Effects of Taxing the Digital Economy: Capital Market Reaction to the European Commission's Digital Tax Proposals

Daniel Klein

19:00

17:00 - 18:30

Dinner









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PROGRAMME

Friday, 3 May 2019

	Room 1  Session D1: Attitudes	Session D1: Attitudes towards Immigration		ate Taxation	
				ge	
	Chair: Leonardo M. Gi	uffrida			
	Attitudes towards imr ing outcomes in the p	roximity of migra-	Dutch Shell Compa Tax Planning	nies and International	
	tion centers: Evidence from a transit country		Arjan Lejour, <u>Ian Möhlmann</u> , Maarten Van 'T Riet and Thijs Benschop		
	<u>Diego Cortes</u> and Mojo	a Rozman	Discussant: Johanne	es Voget	
	Discussant: Ivo Bischo	ff			
	Regional Heterogenei	Refugees Welcome? Understanding the Regional Heterogeneity of Anti-Foreigner Hate Crimes in Germany		s and Corporate Profita- Profit Shifting by Ger- es of Multinational Firms	
		Horst Entorf and Martin Lange		Stage	
	Discussant: Moritz Mai	Discussant: Moritz Marbach			
	The Flectoral Consequ	The Electoral Consequences of Restrict-		Profit Taxation and Bank Risk Taking	
	ing Labor Market Access for Refugees:		Michael Kogler		
	Evidence from Germa	Evidence from Germany		Discussant: Olli Ropponen	
09:00 – 11:00	Moritz Marbach				
	Discussant: Martin Lan	Discussant: Martin Lange		On the Optimal Design of Interest Limita- tions Rules	
	The Effect of Socialism	n on Attitudes to-	Olli Ropponen and Seppo Kari		
	ward Immigration		Discussant: Thiess Büttner		
	Martin Lange				
	Discussant: Thushyant	han Baskaran			
	Heinz-König-Hall				
	Session D3: Euro Area	Reform			
	Chair: tbd		l		
	Euro area fiscal policy changes: an examination of the past two decades  Claudia Braz and Ni-	An Unemploy- ment Re-Insur- ance Scheme for the Eurozone? Stabilizing and	An evaluation of different pro- posals for a Euro- pean fiscal ca- pacity	The Behavioral Eco- nomics of Currency Un- ions: Economic Inte- gration and Monetary Policy	
	colas Carnot	Redistributive Ef-	Sebastian Weiske and <u>Mustafa Yeter</u>	Akvile Bertasiute, Do- menico Massaro and	

Mathias Dolls

rée Christofzik

Discussant: Dési-

Discussant: Mathias

Discussant: Nico-

las Carnot

Matthias Weber

Discussant: Timo

Reinelt









11:00 – 11:30	Coffee Break (Meeting Hall)				
11:30 – 12:45 <b>Keynote</b>	Room Brussels  Andrew Moravcsik (Princeton University)				
Reynote	Crisis in Europe: Why Europeans Should Be Less Pessimistic				
12:45 – 14:00	Lunch (Meeting Hall)				
	Room 1  Session E1: Fiscal Fe Chair: Justus Nover	Session E1: Fiscal Federalism		he Formal Sector	
	Efficiency and Equity Effects of Place- Based Policies: Evidence from Capital Subsidies in East Germany		Harnessing Deductions to Increase Tax Compliance and Formalization		
	Sebastian Siegloch	<b>,</b>	Albrecht Bohne and Jar Discussant: Effrosyni A		
	Discussant: Ekkehard	d Köhler	Discussant: Enrosym A	damopoulou	
	Investigating the Lir	ık between Verti-	Procuring Firm Growth ernment Purchases or		
	cal Transfers and Lo ment – Evidence fro		Claudio Ferraz, Frederio Szerman	co Finan and <u>Dimitri</u>	
	Ekkehard Köhler and Yannick Bury		Discussant: Leonardo 0	Giuffrida	
	Discussant: Mustafa Yeter				
	Fiscal Equalization and Shifts in Sectoral Employment - Evidence from German Federal States 1970-2016		Not Just a Work Permit: EU Citizenship and the Consumption Behavior of Documented and Undocumented Immigrants		
			Effrosyni Adamopoulou and Ezgi Kaya		
14:00 – 16:00	<u>Yannick Bury</u> and Lars P. Feld		Discussant: Han Ye		
	Discussant: Justus Nover		Income Tax Deductibility of Services to Combat VAT Evasion		
			<u>Thiess Buettner</u> , Boryana Madzharova and Orlando Zaddach		
			Discussant: Albrecht Bohne		
	Heinz-König-Hall  Session E3: Fiscal R  Chair: Friedrich Heine				
	Do countries learn from past uncer- tain fiscal out-	Consistent Flexi- bility: Enforce- ment of Fiscal	Does Accrual Accounting Alter Fiscal Policy Decisions?	On the design of stabilising fiscal rules	
	comes? New evi- dence from panel data for the EU	Rules Through Po- litical Incentives	Evidence from Ger- many	Wolf Heinrich Reuter, Oļegs Tkačevs and	
	Philipp Mohl and Gilles Mourre Discussant: Wolf	<u>Eckhard Janeba</u> and Valerio Dotti	Désirée Christofzik	Kārlis Vilerts	
		Discussant: Konstantinos Ma-	Discussant: Fried- rich Heinemann	Discussant: Philipp Mohl	
	Heinrich Reuter	takos			
16:05 – 16:15	Closing Remarks (Fo	yer)			