

2016 ZEW Public Finance Conference

Fiscal Equalisation in Europe

PROGRAMME

Monday, April 25, 2016

8:00 – 9:00	Registration
9:00 – 10:30	Parallel Sessions 1
10:30 – 11:00	Coffee Break
11:00 – 12:00	Keynote
12:00 – 13:00	Lunch
13:00 – 14:30	Parallel Sessions 2
14:30 – 15:00	Coffee Break
15:00 – 16:30	Parallel Sessions 3
16:30 – 17:00	Coffee Break
17:00 – 18:30	Parallel Sessions 4
18:30	Dinner

Tuesday, April 26, 2016

9:00 – 10:30	Parallel Sessions 5
10:30 – 11:00	Coffee Break
11:00 – 12:00	Keynote
12:00 – 13:00	Lunch
13:00 – 15:00	Special Session: OECD Fiscal Federalism Network
15:00 – 15:30	Coffee Break
15:30 – 17:00	Parallel Sessions 6
17:00 – 17:10	Closing Remarks

Monday, April 25, 2016

8:00 – 9:00	Registration
9:00 – 10:30	<p>Municipal Mergers and Economic Activity: Evidence from Germany <i>Gabriel Loumeau, Marko Köthenbürger and Peter Egger</i> Discussant: Sebastian Blesse</p> <p>Parallel Session 1A Local Public Economics Chair: Sebastian Blesse</p> <p>Local labor market effects of public employment <i>Jordi Jofre-Monseny, José Ignacio Silva-Becerra and Javier Vázquez-Grenno</i> Discussant: Gabriel Loumeau</p> <p>Room 1</p> <p>Do municipal mergers reduce costs? Evidence from a German federal state <i>Sebastian Blesse and Thushyanthan Baskaran</i> Discussant: Jordi Jofre-Monseny</p>
9:00 – 10:30	<p>Drowned by Numbers? Designing an EU-wide Unemployment Insurance <i>Etienne Farvaque and Florence Huart</i> Discussant: Mathias Dolls</p> <p>Parallel Session 1B European Unemployment Insurance Chair: Mathias Dolls</p> <p>A European Unemployment Insurance System: Redistributive and stabilizing effects <i>Mathias Dolls and Richard Lewney</i> Discussant: Etienne Farvaque</p> <p>Heinz König Hall</p> <p>An Unemployment Insurance Scheme for the Euro Area? A Comparison of Different Alternatives Using Micro Data <i>Mathias Dolls, Clemens Fuest, Dirk Neumann and Andreas Peichl</i> Discussant: Richard Lewney</p>
10:30 – 11:00	Coffee Break (Meeting Hall)
11:00 – 12:00	<p>Keynote</p> <p>Massimo Morelli: Fiscal Union Desirability</p> <p>Room Brussels</p>
12:00 – 13:00	Lunch (Meeting Hall)

13:00 – 14:30	Corporate Flat Tax Reforms and Businesses' Location Choices. Evidence from Switzerland <i>Agustin Redonda and Sergio Galletta</i> Discussant: Maria Teresa Alvarez-Martinez
Parallel Session 2A Corporate Taxation I Chair: Thomas Schwab	Corporate Income Tax Reform in the EU <i>Maria Teresa Alvarez-Martinez, Salvador Barrios, Maria Gesualdo, Dimitrios Pontikakis and Jonathan Pycroft</i> Discussant: Johannes Voget
Room 1	Taxing Away M&A: The Effect of Corporate Capital Gains Taxes on Acquisition Activity <i>Lars Feld, Martin Ruf, Ulrich Schreiber, Maximilian Todtenhaupt and Johannes Voget</i> Discussant: Sergio Galletta
13:00 – 14:30	Helping the Neighbor out: Financial Solidarity in Germany and the European Union <i>Melissa Berger</i> Discussant: Mustafa Yeter
Parallel Session 2B Political Economy Chair: Mustafa Yeter	If you want me to stay, pay: a model of asymmetric federalism in centralised countries <i>Peter Claeys and Federico Martire</i> Discussant: Melissa Berger
Room 2	Candidate self- and voter selection: Evidence from a free market for executive political candidates <i>Lars P. Feld, Marc-Daniel Moessinger and Mustafa Yeter</i> Discussant: Peter Claeys
13:00 – 14:30	Fiscal transfers and risk sharing in monetary union <i>Werner Roeger and Lukas Vogel</i> Discussant: Benjamin Bittschi
Parallel Session 2C Fiscal Transfers Chair: Benjamin Bittschi	Absorbing Shocks: The Role of Rainy Day Funds and Transfers in a Fiscal Union <i>Timothy Goodspeed</i> Discussant: Lukas Vogel
Heinz König Hall	Remittances and Public Finances: Evidence from Oil-Price Shocks <i>Zareh Asatryan, Benjamin Bittschi and Philipp Dörrenberg</i> Discussant: Timothy Goodspeed
14:30 – 15:00	Coffee Break (Meeting Hall)

15:00 – 16:30	<p>Learning Dynamics in Tax Bunching at the Kink: Evidence from Ecuador <i>Albrecht Bohne and Jan Sebastian Nimczik</i> Discussant: Sebastian Siegloch</p>
<p>Parallel Session 3A Taxation and Employment Chair: Sebastian Siegloch</p>	<p>Income taxation with frictional labor supply <i>Nicolas Werquin</i> Discussant: Albrecht Bohne</p>
Room 1	<p>Employment Effects of Local Business Taxes <i>Sebastian Siegloch</i> Discussant: Nicolas Werquin</p>
15:00 – 16:30	<p>Determinants of sub-sovereign bond yield spreads – The role of fiscal fundamentals and federal bailout expectations <i>Arno Hantzsche, Roland Beck, Gianluigi Ferrucci and Matthias Rau-Göhring</i> Discussant: Christian Wittneben</p>
<p>Parallel Session 3B Fiscal Stabilization in the Great Recession Chair: Christian Wittneben</p>	<p>Destabilizing revenue sharing? Evidence from Spanish local governments during the Great Recession <i>Dirk Foremny and Albert Solé-Ollé</i> Discussant: Arno Hantzsche</p>
Heinz König Hall	<p>Crisis, Austerity and Automatic Stabilization <i>Mathias Dolls, Clemens Fuest, Andreas Peichl and Christian Wittneben</i> Discussant: Dirk Foremny</p>
16:30 – 17:00	Coffee Break (Meeting Hall)
17:00 – 18:30	<p>Towards the Greater Good? EU Commissioners' Nationality and Budget Allocation in the European Union <i>Kai Gehring and Stephan Schneider</i> Discussant: Monika Banaszewska</p>
<p>Parallel Session 4A EU Budget Chair: Friedrich Heinemann</p>	<p>EU Taxes as Genuine Own Resource to Finance the EU Budget – Pros, Cons and Sustainability-oriented Criteria to Evaluate Potential Tax Candidates <i>Margit Schratzenstaller, Alexander Krenek, Danuse Nerudova and Marian Dobranschi</i> Discussant: Friedrich Heinemann</p>
Room 1	<p>The political economy of EU-funds in Poland 2009 – 2011 <i>Monika Banaszewska and Ivo Bischoff</i> Discussant: Kai Gehring</p>

17:00 – 18:30	<p>How do small firms respond to tax schedule discontinuities? Evidence from South African tax registers <i>Wian Boonzaaier, Jarkko Harju, Tuomas Matikka and Jukka Pirttilä</i> Discussant: Andreas Peichl</p>
<p>Parallel Session 4B Behavioural Responses to Taxation Chair: Andreas Peichl</p>	<p>Corporate Taxes and Firm Behavior in a Low Enforcement Environment - Evidence from South Africa <i>Nadine Riedel, Collen Lediga and Kristina Strohmaier</i> Discussant: Tuomas Matikka</p>
Heinz König Hall	<p>Behavioral Responses to Wealth Transfer Taxation: Bunching Evidence from Germany <i>Ulrich Glogowsky</i> Discussant: Nadine Riedel</p>
18:30	Dinner (Rheinterrassen)

Tuesday, April 26, 2016

9:00 – 10:30	International tax competition and the deficit bias <i>Calin Arcalean</i> Discussant: Eckhard Janeba
Parallel Session 5A Fiscal Competition Chair: Eckhard Janeba	Commercial Land Use and Interjurisdictional Competition <i>Thiess Büttner</i> Discussant: Calin Arcalean
Room 1	Can revenue equalisation mitigate tax competition? Ad valorem, residence-based taxation in a federation <i>Willem Sas</i> Discussant: Thiess Büttner
9:00 – 10:30	Housing Boom-Busts, Temporary Windfalls, and Local Government Budgets <i>Albert Solé-Ollé and Elisabet Viladecans-Marsal</i> Discussant: Marko Köthenbürger
Parallel Session 5B Public Budgets Chair: Christoph Schröder	Revenue scarcity and government outsourcing: Causal evidence from Norwegian local governments <i>Benny Geys and Rune Sørensen</i> Discussant: Albert Solé-Ollé
Heinz König Hall	The Flypaper Effect in Municipal Finance: A Regression Kink Design <i>Marko Köthenbürger and Gabriel Loumeau</i> Discussant: Benny Geys
10:30 – 11:00	Coffee Break (Meeting Hall)
11:00 – 12:00	Greeting by Achim Wambach, President of the ZEW
Keynote	Jonathan A. Rodden: Grants versus taxes - Incentive effects for lower-level governments
Room Brussels	
12:00 – 13:00	Lunch (Meeting Hall)

	<p>Regional GDP in OECD countries: how has inequality developed over time? <i>Felix Arnold, David Bartolini and Hansjörg Blöchliger</i></p>
13:00 – 15:00	<p>Fiscal decentralisation and regional disparities <i>Hansjörg Blöchliger, David Bartolini and Sibylle Stossberg</i></p>
<p>Special Session: OECD Fiscal Federalism Network Chair: Hansjörg Blöchliger</p>	<p>Fiscal decentralisation and income inequality <i>Sibylle Stossberg, David Bartolini and Hansjörg Blöchliger</i></p>
	<p>Intergovernmental grants, pro- or counter-cyclical? <i>Hansjörg Blöchliger and Balázs Egert</i></p>
Room Brussels	<p>Fiscal equalisation in OECD countries: main policy issues <i>Hansjörg Blöchliger</i></p>
15:00 – 15:30	Coffee Break (Meeting Hall)
	<p>Lowering Corporate Tax Rates to Compete over Profits: Bring a Knife to a Gunfight? <i>Anna Alexander, Antonio De Vito and Martin Jacob</i></p>
15:30 – 17:00	Discussant: Jost Heckemeyer
<p>Parallel Session 6A Corporate Taxation II Chair: Julia Braun</p>	<p>On the interdependency of profit-shifting channels and the effectiveness of anti-avoidance legislation <i>Katharina Nicolay, Hannah Nusser and Olena Dudar</i> Discussant: Anna Alexander</p>
Room 1	<p>Corporate Taxes and the Location of U.S. Trademarks <i>Jost Heckemeyer, Pia Olligs and Michael Overesch</i> Discussant: Katharina Nicolay</p>
	<p>Taking Culture Into Account(ing): Cross-Country Differences in Preferences and Taxation <i>Andreas Ek</i> Discussant: Dirk Neumann</p>
15:30 – 17:00	
<p>Parallel Session 6B Preferences and Compliance in Taxation Chair: Zareh Asatryan</p>	<p>The Effects of Compliance Reminders on Tax Payments; Quasi-Experimental Evidence from Greece <i>Antonis M. Koumpias</i> Discussant: Andreas Ek</p>
Heinz König Hall	<p>Well-Being Poverty and Labor Income Taxation: Theory and Application to Europe and the US <i>Francois Maniquet and Dirk Neumann</i> Discussant: Antonis M. Koumpias</p>
17:00 – 17:10	Closing Remarks (Meeting Hall)