## 2009 International Institute of Public Finance Congress

### Summary of All Sessions

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<td>Labour, Consumption and Poverty in South Africa</td>
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2009 International Institute of Public Finance Congress

Complete List of All Sessions

Session 1: Power indices and the EU

Session Organizer: Daniel Seidmann, University of Nottingham
Session Chair: Mika Widgrén, Turku School of Economics
Date: August 13, 2009
Time: 16:00 - 17:30
Location: 1.41

The EU Budget: Power Politics and Needs Views Revisited
JEL codes: C71, D72
Presented by: Mika Widgrén, Turku School of Economics
Discussant: Michael Stimmelmayr, CES, University of Munich

Fiscal Interactions Among European Countries. Does the EU Matter?
Presented by: Michela Redoano, University of Warwick
Discussant: Mika Widgrén, Turku School of Economics

From A Priori to Posteriori Voting Power Measures: An Application to the European Council of Ministers
Presented by: Michael Stimmelmayr, CES, University of Munich
Discussant: Michela Redoano, University of Warwick

Session 2: Elections
Session Organizer: Daniel Seidmann, University of Nottingham
Session Chair: Jens Siebel, University of Applied Sciences Kaiserslautern
Date: August 13, 2009
Time: 16:00 - 17:30
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Altruistic Redistribution and Fiscal Deficits
JEL codes: H23, H62, H63
Presented by: Jens Siebel, University of Applied Sciences Kaiserslautern
Discussant: Stephen Matthews, OECD

The Effect of Information on Voting Behavior
Presented by: Mattias Nordin, Uppsala University
Discussant: Jens Siebel, University of Applied Sciences Kaiserslautern

Government in Barack Obama’s Inaugural Address: Challenging Media Content Bias Theories
Presented by: Juan Carlos Molero, Universidad de Navarra
Discussant: Mattias Nordin, Uppsala University

Session 3: Behavioral analysis of pension systems
Session Organizer: Jukka Pirttila, University of Tampere
Session Chair: Marie-Louise Leroux, Université Catholique de Louvain la Neuve
Date: August 13, 2009
Time: 16:00 - 17:30
Location: 1.43

When and how to subsidize tax-favored retirement accounts?
JEL codes: H55, D91
Presented by: Andras Simonovits, Institute of Economics
Discussant: Marie-Louise Leroux, Université Catholique de Louvain la Neuve

Pension Funding and Individual Accounts in Economies with Life-cyclers and Myopes
Presented by: Fabian Kindermann, University of Wuerzburg
Discussant: Karin Edmark, IFAU

Should we subsidize longevity?
Presented by: Marie-Louise Leroux, Université Catholique de Louvain la Neuve
Discussant: Fabian Kindermann, University of Wuerzburg

Session 4: Aspects of empirical public economics
Session Organizer: Jukka Pirttila, University of Tampere
Session Chair: Tomi Kyyra, VATT
Date: August 13, 2009
Time: 16:00 - 17:30
Location: 1.44

Labor supply responses to cash transfer programs: Experimental and non-experimental evidence from Latin America
JEL codes: J08 J22 I38 H53
Presented by: Laura Ripani, Inter American Development Bank
Discussant: Tomi Kyyra, VATT

Trade Reform and Firm-level Employment in Cameroon Manufacturing
Presented by: Ousmanou Njikam, Economics Department
Discussant: Laura Ripani, Inter American Development Bank

The Effect of Receiving Supplementary UI Benefits on Unemployment Duration
Presented by: Tomi Kyyra, VATT
Discussant: Ousmanou Njikam, Economics Department

Session 5: Environmental Regulation and Investments

Session Organizer: Andreas Lange, University of Maryland
Session Chair: Cathrine Hagem, Statistics Norway
Session JEL code: Q5
Date: August 13, 2009
Time: 16:00 - 17:30
Location: 1.61

Environmental Regulation and Investment: Evidence from European Industries
Presented by: Andrea Leiter, University of Innsbruck
Discussant: Nadine Bethke, University of Bremen

Willingness to Pay for green electricity under the Additionality effect. An Experimental Study
Presented by: Nadine Bethke, University of Bremen
Discussant: Cathrine Hagem, Statistics Norway

The cost-effectiveness of the combined use of various energy and climate policy instruments in a second-best world.
Presented by: Cathrine Hagem, Statistics Norway
Discussant: Andrea Leiter, University of Innsbruck
Session 6: Migration, the Welfare States and Distributional Conflicts

Session Organizer: Hillel Rapoport, Bar-Ilan University
Session Chair: RANGAN GUPTA, UNIVERSITY OF PRETORIA
Date: August 13, 2009
Time: 16:00 - 17:30
Location: 1.62

**Optimal Public Policy with Endogenous Mortality**
JEL codes: H2; H51; I1; I1
Presented by: RANGAN GUPTA, UNIVERSITY OF PRETORIA
Discussant: Junko Doi, Kansai University

**Immigration Conflicts**
Presented by: Junko Doi, Kansai University
Discussant: Matz Dahlberg, Uppsala University

**Ethnic Diversity and Preferences for Redistribution**
Presented by: Matz Dahlberg, Uppsala University
Discussant: RANGAN GUPTA, UNIVERSITY OF PRETORIA

Session 7: Profit Shifting, Financing Decisions and Tax Havens

Session Organizer: Guttorm Schjelderup,
Session Chair: Dirk Schindler, University of Konstanz
Session JEL code: F23,H25
Date: August 13, 2009
Time: 16:00 - 17:30
Location: 1.63

**Multinationals, Minority Ownership and Tax-Efficient Financing Structures**
Presented by: Dirk Schindler, University of Konstanz
Discussant: Martin Ruf, Mannheim University

**The Taxation of Passive Foreign Investment: Lessons from German Experience**
Presented by: Alfons Weichenrieder, University of Frankfurt
Discussant: Dirk Schindler, University of Konstanz

**Determining Taxable Income to Ensure Capital Ownership Neutrality**
Presented by: Martin Ruf, Mannheim University
Discussant: Alfons Weichenrieder, University of Frankfurt
Session 8: Decentralization and Performance

Session Organizer: Masayoshi Hayashi, Hitotsubashi University
Session Chair: Giacomo Pignataro, UNIVERSITY OF CATANIA
Date: August 13, 2009
Time: 16:00 - 17:30
Location: 1.64

Decentralization and Economic Performance in a Cooperative Federation - Evidence from Germany
JEL codes: H71, H72, H77
Presented by: Sarah Necker, University of Heidelberg
Discussant: Giacomo Pignataro, UNIVERSITY OF CATANIA

The performance of local government in the execution of public works
Presented by: Giacomo Pignataro, UNIVERSITY OF CATANIA
Discussant: Gunther Markwardt, TU Dresden

One Size Fits All? Decentralization, Corruption, and the Monitoring of Bureaucrats
Presented by: Gunther Markwardt, TU Dresden
Discussant: Thushyanthan Baskaran, University of Heidelberg

Session 9: Pollution, Natural Resources and Taxation

Session Organizer: Craig Brett, Mount Allison University
Session Chair: Sajal Lahiri, Southern Illinois University Carbondale
Date: August 13, 2009
Time: 16:00 - 17:30
Location: 2.41

Rent Taxation for Nonrenewable Resources - a Critical Review of the Literature
JEL codes: H25, O13, Q38
Presented by: Diderik Lund, University of Oslo
Discussant: Bart Defloor, University College Ghent and SHERPPA, Ghent University

Integrated Reforms of Indirect Taxes in the Presence of Pollution
Presented by: Sajal Lahiri, Southern Illinois University Carbondale
Discussant: Diderik Lund, University of Oslo

Public Demerit Goods and Marginal Cost of Indirect Taxation with an Application to Carbon Dioxide Emissions in Belgium
Presented by: Bart Defloor, University College Ghent and SHERPPA, Ghent University
Discussant: Sajal Lahiri, Southern Illinois University Carbondale
Session 10: Public goods provision

Session Organizer: Indraneel Dasgupta, Durham University
Session Chair: Abigail Payne, McMaster University
Date: August 13, 2009
Time: 16:00 - 17:30
Location: 2.42

Is Crowding Out Due Entirely to Fundraising? Evidence from a Panel of Charities
Presented by: Abigail Payne, McMaster University
Discussant: Jin Kim, KIPF

Transfers and the weakest-link public good: two paradoxes
Presented by: Martin Gregor, Charles University, Prague
Discussant: Abigail Payne, McMaster University

Spillover Awareness of Inter-Generational Global Public Goods: Long-Term Bilateral Treaties
Presented by: Jin Kim, KIPF
Discussant: Martin Gregor, Charles University, Prague

Session 11: Aid and Trade

Session Organizer: Ravi Kanbur, Cornell University
Session Chair: Pernilla Johansson, Lund University
Date: August 13, 2009
Time: 16:00 - 17:30
Location: 2.43

Grants or Loans? Determinants of Aid Composition
JEL codes: F34, F35
Presented by: Pernilla Johansson, Lund University
Discussant: Pertti Haaparanta, HELSINKI SCHOOL OF ECONOMICS

Budget support, project aid and government accountability
Presented by: Pertti Haaparanta, HELSINKI SCHOOL OF ECONOMICS
Discussant: Pernilla Johansson, Lund University

Session 12: Gender, Labour and Inequality in Africa

Session Organizer: Ravi Kanbur, Cornell University
Session Chair: Samuel Fambon, Université de Yaoundé II
Date: August 13, 2009
Explaining Inter-Household Gender Inequality in Cameroon: An Oaxaca-Blinder Approach

JEL codes: H, O

Presented by: Boniface Ngah Epo, University of Yaoundé II, Cameroon
Discussant: Samuel Fambon, Université de Yaoundé II

Child care and female labor force participation in developing countries - Quasi-experimental results from Togo

Presented by: Falko Tabbert, Universität Hannover
Discussant: Boniface Ngah Epo, University of Yaoundé II, Cameroon

Inequality in the Distribution of Household Expenditure in Cameroon: A Gini Decompositions Analysis Based On Shapley's Method

Presented by: Samuel Fambon, Université de Yaoundé II
Discussant: Falko Tabbert, Universität Hannover

Session 13: Tax Systems

Session Organizer: Ravi Kanbur, Cornell University
Session Chair: Benjamin Lockwood, Warwick
Date: August 13, 2009
Time: 16:00 - 17:30
Location: 2.45

THE VALUE ADDED TAX: ITS CAUSES AND CONSEQUENCES

JEL codes: H20, H21

Presented by: Benjamin Lockwood, Warwick
Discussant: Matti Tuomala, University of Tampere

Tax evasion with inspection budgets

Presented by: Katarina Nordblom, Uppsala University
Discussant: Benjamin Lockwood, Warwick

Charitable Conservatism, Poverty Radicalism and Good Old Fashioned Inequality Aversion

Presented by: Matti Tuomala, University of Tampere
Discussant: Katarina Nordblom, Uppsala University

Session 14: Public sector performance

Session Organizer: Daniel Seidmann, University of Nottingham
Session Chair: Ed Westerhout
Date: August 14, 2009
Time: 9:00 - 10:30
Location: 1.41

**Intergenerational Risk Sharing in Time-Consistent Pension Schemes**
JEL codes: H55
Presented by: Ed Westerhout, Discussant: Isidoro Mazza, University of Catania

**Corruption and the Shadow Economy: A Structural Equation Model Approach**
Presented by: Andreas Buehn, Technische Universitaet Dresden, Discussant: Ed Westerhout

**Pork barrel and public expenditure for cultural heritage: evidence from regional allocation in Sicily**
Presented by: Isidoro Mazza, University of Catania, Discussant: Andreas Buehn, Technische Universitaet Dresden

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**Session 15: International Environmental Agreements**
Session Organizer: Andreas Lange, University of Maryland
Session Chair: andries nentjes, Groningen University
Session JEL code: Q5
Date: August 14, 2009
Time: 9:00 - 10:30
Location: 1.42

**The Determinants of Multilateral Environmental Agreement Membership**
JEL codes: C23; Q56;
Presented by: Christoph Jessberger, Ifo Institute for Economic Research, Discussant: andries nentjes, Groningen University

**SPATIAL ALLOCATION OF PROPERTY RIGHTS – THE CASE OF INTERNATIONAL FISHERY**
Presented by: Raoul Schneider, Ulm University, Discussant: Christoph Jessberger, Ifo Institute for Economic Research

**Optimal Coordination of Abatement in a Negotiated Agreement**
Presented by: andries nentjes, Groningen University, Discussant: Raoul Schneider, Ulm University

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**Session 16: Migration selectivity**
Session Organizer: Hillel Rapoport, Bar-Ilan University
Session Chair: John Wilson, Michigan State University
Date: August 14, 2009
Time: 9:00 - 10:30
Location: 1.43

Where Have All The Young Women Gone? - Gender-Specific Migration from East to West Germany
JEL codes: J1
Presented by: Sebastian Vollmer, Leibniz Universität Hannover
Discussant: John Wilson, Michigan State University

Self-Selection and Earnings of Emigrants from a Welfare State
Presented by: Panu Poutvaara, University of Helsinki
Discussant: Sebastian Vollmer, Leibniz Universität Hannover

Are Brain-Drain Taxes Good When Governments Are Bad?
Presented by: John Wilson, Michigan State University
Discussant: Panu Poutvaara, University of Helsinki

Session 17: Multinationals and Taxation

Session Organizer: Guttorm Schjelderup,
Session Chair: Valeria Merlo, ifo Institute for Economic Research
Session JEL code: F23,H25
Date: August 14, 2009
Time: 9:00 - 10:30
Location: 1.44

How Low Business Tax Rates Attract Multinational Headquarters: Municipality-Level Evidence from Germany
Presented by: Valeria Merlo, ifo Institute for Economic Research
Discussant: Kveta Kubatova, University of Economics, Prague

Foreign (In)Direct Investment and Corporate Taxation
Presented by: Georg Wamser, Ifo Institute for Economic Research
Discussant: Hitoshi Takehara, Waseda University

Corporate Financing, Taxation, and Tobin’s q:
Presented by: Keiichi Kubota, Chuo University
Discussant: Georg Wamser, Ifo Institute for Economic Research
Session 18: Topics in Empirical Political Economy

Session Organizer: Benjamin Lockwood, Warwick
Session Chair: Pilar Sorribas-Navarro, Universitat de Barcelona
Date: August 14, 2009
Time: 9:00 - 10:30
Location: 1.61

**Do Politicians’ Preferences Matter for Voters’ Voting Decisions?**
JEL codes: H41, H77
Presented by: Pilar Sorribas-Navarro, Universitat de Barcelona
Discussant: Ilde Rizzo, University of Catania

**Does Wagner’s law ruin the sustainability of German Public Finances? – An empirical analysis of long-run relationships 1960-2007**
Presented by: Christoph Priesmeier, Deutsche Bundesbank
Discussant: Pilar Sorribas-Navarro, Universitat de Barcelona

**Public Intervention on Heritage Conservation and Determinants of Heritage Authorities’ Performance: A Semi-parametric Analysis.**
Presented by: Ilde Rizzo, University of Catania
Discussant: Christoph Priesmeier, Deutsche Bundesbank

Session 19: Corporate Taxation

Session Organizer: Alfons Weichenrieder, University of Frankfurt
Session Chair: Nils aus dem Moore, RWI Essen, Berlin Office
Date: August 14, 2009
Time: 9:00 - 10:30
Location: 1.62

**ZEW Corporate Taxation Microsimulation Model (ZEW TaxCoMM)**
JEL codes: H25, H32, C15
Presented by: Katharina Finke, Centre for European Economic Research
Discussant: Nils aus dem Moore, RWI Essen, Berlin Office

**Business Taxation, Strategic Investment and Technology Adoption**
Presented by: Jean-Francois Tremblay, University of Ottawa
Discussant: Katharina Finke, Centre for European Economic Research

**Do wages rise when corporate tax rates fall? Evidence from the German Business Tax Reform 2000**
Presented by: Nils aus dem Moore, RWI Essen, Berlin Office
Session 20: In-Kind and Cash Transfers

Discussant: Jean-Francois Tremblay, University of Ottawa

Session Organizer: Efraim Sadka, Tel-Aviv University
Session Chair: Barbara Wolfe, University of Wisconsin
Date: August 14, 2009
Time: 9:00 - 10:30
Location: 1.63

How performant are European governments in their housing policies?
JEL codes: H11, H21, H53
Presented by: Frank Naert, Ghent University & University College Ghent
Discussant: Barbara Wolfe, University of Wisconsin

Intergenerational Economy in the period of Economic Crisis and Population Ageing
Presented by: Chong-Bum An, Sungkyunkwan University
Discussant: Frank Naert, Ghent University & University College Ghent

Long-Term Effects of Public Low-Income Housing Vouchers on Neighborhood Quality and Household Composition
Presented by: Robert Haveman, University of Wisconsin, Madison
Discussant: Namhui Hwang, Sungkyunkwan University

Session 21: Budgeting, Budgetary Institutions and Public Funds

Session Organizer: Anwar Shah, World Bank
Session Chair: Christiane Nickel, European Central Bank
Date: August 14, 2009
Time: 9:00 - 10:30
Location: 1.64

The Substance of Accounting for Public-Private Partnerships
Presented by: David Heald, University of Aberdeen
Discussant: Christiane Nickel, European Central Bank

The Impact of Extreme Weather Events on Budget Balances and Implications for Fiscal Policies
Presented by: Christiane Nickel, European Central Bank
Discussant: David Heald, University of Aberdeen

Session 22: Aspects of Intergovernmental Competition
Session Organizer: Masayoshi Hayashi, Hitotsubashi University
Session Chair: Thomas Kuhn, University of Chemnitz
Date: August 14, 2009
Time: 9:00 - 10:30
Location: 2.41

**Competition for the International Pool of Talents: Differentiated Education Policy and Need for Centralized Coordination**

JEL codes: H7, F22, I22

Presented by: Thomas Lange, University of Konstanz & ifo Institute Munich
Discussant: Marcel Gerard, FUCaM, Catholic University of Mons

**Higher Education and Firms: on the interaction between research and regional policies**

Presented by: Marcel Gerard, FUCaM, Catholic University of Mons
Discussant: Thomas Kuhn, University of Chemnitz

**Beneficial Tax Competition in Federations with Locally Benevolent Jurisdictions**

Presented by: Thomas Kuhn, University of Chemnitz
Discussant: Thomas Lange, University of Konstanz & ifo Institute Munich

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Session 23: Labour and Distribution

Session Organizer: Ravi Kanbur, Cornell University
Session Chair: Zuzana Brixiova, OECD
Date: August 14, 2009
Time: 9:00 - 10:30
Location: 2.45

**Spatial Implications of Minimum Wages**

JEL codes: J6; R12; J3

Presented by: Alexander Ebertz, ifo Institute
Discussant: Zuzana Brixiova, OECD

**An analysis of individual accounts for the unemployment risk in the Netherlands**

Presented by: Egbert Jongen, CPB
Discussant: Alexander Ebertz, ifo Institute

**Private Sector Growth, Employment and Income Distribution in Transition Economies: A Theoretical Approach**

Presented by: Zuzana Brixiova, OECD
Discussant: Egbert Jongen, CPB
Session 24: Income mobility, income taxation

Session Organizer: Matti Tuomala, University of Tampere
Session Chair: Bernd Genser, University of Konstanz
Date: August 14, 2009
Time: 9:00 - 10:30
Location: 2.42

Business and Investment Tax Options: A European View
JEL codes: H2, H24, H25
Presented by: Bernd Genser, University of Konstanz
Discussant: Ilpo Suoniemi, Labour Institute for Economic Research

Income mobility of owners of small businesses when occupational boundaries are vague
Presented by: Thor Thoresen, Statistics Norway
Discussant: Bernd Genser, University of Konstanz

Income mobility, public policy and age, recent experiences from Finland
Presented by: Ilpo Suoniemi, Labour Institute for Economic Research
Discussant: Thor Thoresen, Statistics Norway

Session 25: The Economics of Schooling

Session Organizer: Ludger Woessmann, University of Munich and Ifo Institute
Session Chair: Helmuth Cremer, University of Toulouse
Session JEL code: I2
Date: August 14, 2009
Time: 9:00 - 10:30
Location: 2.43

Do Better Schools Lead to More Growth? Cognitive Skills, Economic Outcomes, and Causation
JEL codes: O4, I2, H4
Presented by: Eric Hanushek, Stanford University
Discussant: Marc Piopiunik, Ifo Institute for Economic Research

Identity and Entrepreneurship
Presented by: Elke Lüdemann, Ifo Institute
Discussant: Helmuth Cremer, University of Toulouse

What is behind the Relationship between Height and Educational Attainment? Evidence from German Pre-Teen Children
Presented by: Marc Piopiunik, Ifo Institute for Economic Research
Discussant: **Eric Hanushek**, Stanford University

**Education and Social Mobility**

Presented by: **Helmuth Cremer**, University of Toulouse
Discussant: **Elke Lüdemann**, ifo Institute

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**Session 26: Issues in regulation and public policy**

Session Organizer: **Indraneel Dasgupta**, Durham University
Session Chair: **Michael Michael**, University of Cyprus
Date: August 14, 2009
Time: 9:00 - 10:30
Location: 2.44

**When is Replacing Trade Taxes by VAT Good for Developing Countries?**

JEL codes: F13, H20, H41

Presented by: **Michael Michael**, University of Cyprus
Discussant: **Audun Langorgen**, Statistics Norway

**The Influence of Corporatization Process on the Cost of Publicly Provided Local Utilities: Some Insights from Bus Transit Systems**

Presented by: **Davide Vannoni**, University of Torino
Discussant: **Michael Michael**, University of Cyprus

**Targeting Public Services through the Unequal Treatment of Unequals**

Presented by: **Audun Langorgen**, Statistics Norway
Discussant: **Davide Vannoni**, University of Torino

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**Session 27: Environment, Welfare, and Development**

Session Organizer: **Andreas Lange**, University of Maryland
Session Chair: **Darko Jus**, Center for Economic Studies
Session JEL code: Q5
Date: August 14, 2009
Time: 11:00 - 12:30
Location: 1.41

**Compensation for Environmental Services and Intergovernmental Fiscal Transfers: The Case of India**

Presented by: **Surender Kumar**, TERI University
Discussant: **Inkee Hong**, National Assembly Budget Office

**Welfare Effects of the Environmental Taxes in Developing Countries**
Presented by: Inkee Hong, National Assembly Budget Office
Discussant: Darko Jus, Center for Economic Studies

**How Much Greener is Really Green? - Carbon Taxation Design and Resource Extraction**
Presented by: Darko Jus, Center for Economic Studies
Discussant: Surender Kumar, TERI University

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**Session 28: Fiscal Policy and Growth**

Session Organizer: Efraim Sadka, Tel-Aviv University
Session Chair: Bojka Hamernikova, Institute of Finance and Administration
Date: August 14, 2009
Time: 11:00 - 12:30
Location: 1.42

**Crowding in of Consumption in a New Keynesian Endogenous Growth Model**
JEL codes: E12, E62, O40
Presented by: Stefan Kühn, Maastricht University
Discussant: Bojka Hamernikova, Institute of Finance and Administration

**Human capital as a factor of economic growth of the Russian Federation**
Presented by: Lukasevich Igor, All Russian Distance Institute of E&F
Discussant: Stefan Kühn, Maastricht University

**Impact of selected types of public spending on economic growth**
Presented by: Bojka Hamernikova, Institute of Finance and Administration
Discussant: Lukasevich Igor, All Russian Distance Institute of E&F

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**Session 29: Local Governance**

Session Organizer: Anwar Shah, World Bank
Session Chair: Marko Koethenbuerger, University of Copenhagen
Date: August 14, 2009
Time: 11:00 - 12:30
Location: 1.43

**How Do Local Governments Decide on Public Policy in Fiscal Federalism? Tax vs. Expenditure Optimization**
JEL codes: H7
Presented by: Marko Koethenbuerger, University of Copenhagen
Discussant: Alexander Kalb, Centre for European Economic Research

**What Determines Local Governments' Technical Efficiency? The Case of Road Maintenance**
The Role of Local Economic Development in Banking Consolidation

Presented by: Luca Colombo, Università Cattolica del Sacro Cuore
Discussant: Marko Koethenbuerger, University of Copenhagen

Session 30: Decentralization, efficiency and competition

Session Organizer: Sijbren Cnossen, Maastricht University
Session Chair: hyuna Kim, Korea Institute of Public Finance
Date: August 14, 2009
Time: 11:00 - 12:30
Location: 1.44

The determinants and measurement of fiscal decentralization in Korea
JEL codes: H76
Presented by: hyuna Kim, Korea Institute of Public Finance
Discussant: Florence Touya, CATT, UPPA

The Impact of Decentralization on Fiscal Competition: Evidence from Sub-National Governments in Japan
Presented by: Kota Sugahara, Kyoto Sangyo University
Discussant: hyuna Kim, Korea Institute of Public Finance

THE ASSIGNMENT OF TAX POWERS IN A
Presented by: Florence Touya, CATT, UPPA
Discussant: Kota Sugahara, Kyoto Sangyo University

Session 31: Decentralized decision-making and political accountability

Session Organizer: Matz Dahlberg, Uppsala University
Session Chair: Massimo Bordignon, Catholic University of Milan
Date: August 14, 2009
Time: 11:00 - 12:30
Location: 1.61

Transparency of fiscal tools and political accountability. Theory and an empirical application to Italian municipalities
Presented by: Massimo Bordignon, Catholic University of Milan
Discussant: David Stadelmann, University of Fribourg

Partial Tax Coordination in a Repeated Game Setting
Session 32: International Tax Competition: Empirical Studies

 Does the EU promote tax competition? Empirical evidence on the impact of EU Cohesion Policy on tax rates
 JEL codes: H0, H25, H77
 Present by: Philipp Mohl, ZEW
 Discussant: Ronald Davies, University College, Dublin

 The Effectiveness of Tax Incentives in Attracting Investment: The Case of the CFA Franc Zone
 Present by: Stefan Van Parys, Ghent University, World Bank
 Discussant: Philipp Mohl, ZEW

 Tax Competition in an Expanding European Union
 Present by: Ronald Davies, University College, Dublin
 Discussant: Stefan Van Parys, Ghent University, World Bank

 Session 33: Issues in International and Multinationals Taxation

 Corporate Income Taxation of Multinationals and Fiscal Equalization
 JEL codes: H23, H71, H73
 Present by: Caterina Liesegang, Otto-von-Guericke University Magdeburg
 Discussant: Giorgia Maffini, University of Oxford
The Determinants of Cross-Border Tax Information Sharing: A Panel Data Analysis
Presented by: Jenny Ligthart, Tilburg University
Discussant: Caterina Liesegang, Otto-von-Guericke University Magdeburg

Profit-shifting and Measured Productivity of Multinational Firms
Presented by: Giorgia Maffini, University of Oxford
Discussant: Jenny Ligthart, Tilburg University

Session 34: Taxation, Public Goods and Finance

Session Organizer: Emmanuelle Auriol, Toulouse School of Economics (ARQADE and
Session Chair: Christopher Heady, University of Kent
Date: August 14, 2009
Time: 11:00 - 12:30
Location: 1.64

Tax and Economic Growth
JEL codes: H23; H24; H25
Presented by: Christopher Heady, University of Kent
Discussant: Erik Fasten, Humboldt University Berlin

The Fiscal-Financial Transmission Channel: Asset pricing in Germany
Presented by: Erik Fasten, Humboldt University Berlin
Discussant: Indraneel Dasgupta, Durham University

Why Praise Inequality? Public Good Provision, Income Distribution and Social Welfare
Presented by: Indraneel Dasgupta, Durham University
Discussant: Christopher Heady, University of Kent

Session 35: Behavioural Economics and Public Policy

Session Organizer: Ravi Kanbur, Cornell University
Session Chair: Marie-Louise Leroux, Université Catholique de Louvain la Neuve
Date: August 14, 2009
Time: 11:00 - 12:30
Location: 2.44

Utilitarianism and Unequal Longevities: A Remedy?
JEL codes: D63, I12, I18
Presented by: Marie-Louise Leroux, Université Catholique de Louvain la Neuve
Discussant: Salvador Valdes-Prieto, PUC

Testing Guilt Aversion
Presented by: **Sigve Tjotta**, University of Bergen  
Discussant: **Marie-Louise Leroux**, Université Catholique de Louvain la Neuve

*Time inconsistency, contribution density and contributory social insurance*

Presented by: **Salvador Valdes-Prieto**, PUC  
Discussant: **Sigve Tjotta**, University of Bergen

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**Session 36: Growth and Poverty Reduction in Africa**

Session Organizer: **Ravi Kanbur**, Cornell University  
Session Chair: **Bédia F. Aka**, University of Bouaké, Côte d'Ivoire  
Date: August 14, 2009  
Time: 11:00 - 12:30  
Location: 2.43

**Public Investment, Growth and Poverty Reduction in Côte d'Ivoire**  
JEL codes: H, O  
Presented by: **Bédia F. Aka**, University of Bouaké, Côte d'Ivoire  
Discussant: **José Carlos Assi Kimou**, CIRES, University of Cocody-Abidjan

**Growth and Multi-dimensional Poverty in Sub-Sahara Africa: Does Legislative Democracy Play a Role?**  
Presented by: **Jean Claude Saha**, University of Ngaoundere  
Discussant: **Bédia F. Aka**, University of Bouaké, Côte d'Ivoire

**Economic Conditions, Enforcement and Criminal activities in the District of Abidjan**  
Presented by: **José Carlos Assi Kimou**, CIRES, University of Cocody-Abidjan  
Discussant: **Jean Claude Saha**, University of Ngaoundere

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**Session 37: Risk and the Public Budget**

Session Organizer: **Soren Bo Nielsen**, Copenhagen Business School  
Session Chair: **Jukka Lassila**, ETLA  
Date: August 14, 2009  
Time: 11:00 - 12:30  
Location: 2.42

**Macroeconomic Uncertainties, Oil Subsidies and Fiscal Sustainability in Asia**  
JEL codes: H24, H62, H63,  
Presented by: **Shikha Jha**, Asian Development Bank  
Discussant: **Michael Devereux**, Oxford University

**Taxing Risky Investment**
Presented by: Michael Devereux, Oxford University
Discussant: Jukka Lassila, ETLA

Population ageing and fiscal sustainability in Finland: a stochastic analysis
Presented by: Jukka Lassila, ETLA
Discussant: Shikha Jha, Asian Development Bank

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Session 38: International trade and factor flows

Session Organizer: Hillel Rapoport, Bar-Ilan University
Session Chair: Dorothe Singer, Tilburg University
Date: August 15, 2009
Time: 9:00 - 10:30
Location: 1.41

Do Immigrants Promote Outward Foreign Direct Investment? Evidence from the Netherlands
JEL codes: F21, F22
Presented by: Dorothe Singer, Tilburg University
Discussant: Volker Nitsch, ETH Zurich

Gotcha! A Profile of Smuggling in International Trade
Presented by: Volker Nitsch, ETH Zurich
Discussant: Dorothe Singer, Tilburg University

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Session 39: The Political Economy of Transfers

Session Organizer: Benjamin Lockwood, Warwick
Session Chair: Wane Waly, The World Bank
Date: August 15, 2009
Time: 9:00 - 10:30
Location: 1.42

Populist Fiscal Policy
JEL codes: H50; H20; H41
Presented by: Wane Waly, The World Bank
Discussant: Ross Hickey, University of British Columbia

Optimum Inter-Governmental Transfers
Presented by: Rakhe Balachandran, Reserve Bank of India
Discussant: Wane Waly, The World Bank

Intergovernmental Transfers and Re-Election Concerned Politicians
Presented by: Ross Hickey, University of British Columbia

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Discussant: Rakhe Balachandran, Reserve Bank of India

Session 40: Business Taxes, Capital and Investment

Session Organizer: Alfons Weichenrieder, University of Frankfurt
Session Chair: Giampaolo Arachi, Universita' di Lecce
Date: August 15, 2009
Time: 9:00 - 10:30
Location: 1.43

Taxes and financial reporting: new evidence from discretionary investment write-offs in Italy
JEL codes: H25, K34, M41
Presented by: Giampaolo Arachi, Universita' di Lecce
Discussant: Jost Heckemeyer, Centre for European Economic Research

Capital Structure Choice and Company Taxation: A Meta-Study
Presented by: Jost Heckemeyer, Centre for European Economic Research
Discussant: Seppo Kari, Government Institute for Economic Research VATT

Non-linear dividend tax and dynamics of a firm
Presented by: Seppo Kari, Government Institute for Economic Research VATT
Discussant: Giampaolo Arachi, Universita' di Lecce

Session 41: Governance and Development

Session Organizer: Anwar Shah, World Bank
Session Chair: Flaubert Mbiekop, Drew University
Date: August 15, 2009
Time: 9:00 - 10:30
Location: 1.44

On Governance and the Demographic Transition
Presented by: Flaubert Mbiekop, Drew University
Discussant: John Anderson, University of Nebraska

Tax Systems and Economic Development: What Can We Learn from Fiscal Indicators?
Presented by: John Anderson, University of Nebraska
Discussant: Flaubert Mbiekop, Drew University

Session 42: Politics and Decentralization: Empirical Analyses

Session Organizer: Masayoshi Hayashi, Hitotsubashi University
Session Chair: No-Wook Park, Korea Institute of Public Finance
Federalism, Party Competition and Budget Outcome: Empirical Findings on Regional Health Expenditure in Italy

JEL codes: D72; D78; H51;
Presented by: Isidoro Mazza, Università di Catania
Discussant: No-Wook Park, Korea Institute of Public Finance

Decentralization as an Activator of Distributive Politics
Presented by: No-Wook Park, Korea Institute of Public Finance
Discussant: Isidoro Mazza, Università di Catania

Session 43: Indirect Taxation, Distribution and Poverty in Africa

Session Organizer: Matti Tuomala, University of Tampere
Session Chair: Margaret Mabugu, University of Pretoria
Date: August 15, 2009
Time: 9:00 - 10:30
Location: 1.62

Tax Reforms, Price Changes and Customer Welfare in Tanzania in the 1990s and 2000s
JEL codes: H, O
Presented by: Vincent Leyaro, University of Nottingham
Discussant: Margaret Mabugu, University of Pretoria

IS THE ZERO-RATING OF BASIC FOODSTUFFS IN SOUTH AFRICA WELL TARGETED?
Presented by: Ada Jansen (co-presenter: Betsy Stoltz), Stellenbosch University
Discussant: Vincent Leyaro, University of Nottingham

Fiscal and Economic Consequences of a Fuel Levy Reform in South Africa
Presented by: Margaret Mabugu, University of Pretoria
Discussant: Ada Jansen (co-presenter: Betsy Stoltz), Stellenbosch University

Session 44: Equalization and matching grants

Session Organizer: Sijbren Cnossen, Maastricht University
Session Chair: Lars-Erik Borge, Norwegian University of Science and Tech
Date: August 15, 2009
Time: 9:00 - 10:30
Location: 1.63
Local adjustments to temporary matching grant programs: A dynamic analysis
JEL codes: H61,H62,H72
Presented by: Lars-Erik Borge, Norwegian University of Science and Tech
Discussant: Paulo Pereira, ISEG Technical University of Lisbon

Spending Needs Equalization in a Developing Country
Presented by: Lewis Ishemoi, Institute of finance management
Discussant: Lars-Erik Borge, Norwegian University of Science and Tech

Intergovernmental rules, the "golden rule" of public finance and local expenditures
Presented by: Paulo Pereira, ISEG Technical University of Lisbon
Discussant: Lewis Ishemoi, Institute of finance management

Session 45: Tax Competition

Session Organizer: Craig Brett, Mount Allison University
Session Chair: Simon Loretz, University of Oxford
Date: August 15, 2009
Time: 9:00 - 10:30
Location: 1.64

Corporate Tax Competition between Firms
JEL codes: H25
Presented by: Simon Loretz, University of Oxford
Discussant: gregoire rota-graziosi, CERDI-CNRS

Commodity tax competition - purchases of spirits in the Scandinavian countries
Presented by: Odd Erik Nygård, Statistics Norway
Discussant: Simon Loretz, University of Oxford

And the tax winner is... Endogeneizing leadership in commodity taxation race.
Presented by: gregoire rota-graziosi, CERDI-CNRS
Discussant: Odd Erik Nygård, Statistics Norway

Session 46: Tax Reforms in Developing Countries

Session Organizer: Emmanuelle Auriol, Toulouse School of Economics (ARQADE and
Session Chair: Max Everest-Phillips, Department for International Development
Date: August 15, 2009
Time: 9:00 - 10:30
Location: 2.41
Taxation as State-Building: Principles for Reform in Developing Countries
JEL codes: H20 O19 P16
Presented by: Max Everest-Phillips, Department for International Development
Discussant: Vianney Dequiedt, Université de Grenoble

Lessons from Donor Support in Development Tax Administrations
Presented by: Birger Nerre, German Technical Cooperation (GTZ)
Discussant: Max Everest-Phillips, Department for International Development

On the Design of Preshipment Inspection Programs
Presented by: Vianney Dequiedt, Université de Grenoble
Discussant: Birger Nerre, German Technical Cooperation (GTZ)

Session 47: Distributional Incidence of Public Policy
Session Organizer: Peter Lanjouw, World Bank
Session Chair: Giorgia Casalone, University of Piemonte Orientale
Date: August 15, 2009
Time: 9:00 - 10:30
Location: 2.42

Early Retirement and Poverty after retirement: The Role of the lifetime pension wealth and the effect of the National Pension Reform in Korea
JEL codes: H3, I3, J2
Presented by: SeungHoon Jeon, National Assembly Budget Office
Discussant: Isis Gaddis, University of Goettingen

Evaluating the effect of fiscal policies in Italy using quantile regressions
Presented by: Giorgia Casalone, University of Piemonte Orientale
Discussant: SeungHoon Jeon, National Assembly Budget Office

Social spending and Kenya’s poor: A benefit incidence analysis
Presented by: Isis Gaddis, University of Goettingen
Discussant: Giorgia Casalone, University of Piemonte Orientale

Session 48: Economic Growth in Africa
Session Organizer: Ravi Kanbur, Cornell University
Session Chair: Jan Siroky, VSB-TU Ostrava
Date: August 15, 2009
Time: 9:00 - 10:30
Location: 2.44
Economic Growth in Africa - A Comparative Study  
JEL codes: H, O  
Presented by: sawkut Rojid, Department of Finance  
Discussant: Jan Siroky, VSB-TU Ostrava

State Business Relations (SBR) and Economic Growth: A dynamic Analysis for the case of Mauritius  
Presented by: sawkut Rojid, Department of Finance  
Discussant: Mohamed Jalloh, Sierra Leone Stock Exchange

Financial Sector Reforms and Economic Growth: Evidence from Sub-Sahara African Countries  
Presented by: Mohamed Jalloh, Sierra Leone Stock Exchange  
Discussant: sawkut Rojid, Department of Finance

Savings and Real Interest Rates in Developing Countries: Empirical Evidence from Uganda  
Presented by: Thomas Bwire, Makerere University  
Discussant: Mohamed Jalloh, Sierra Leone Stock Exchange

Session 49: Tax Competition

Session Organizer: Guttorm Schjelderup, 
Session Chair: Wolfgang Eggert, University of Paderborn  
Session JEL code: F23, H21  
Date: August 15, 2009  
Time: 16:00 - 17:30  
Location: 1.41

Tax Rate Harmonization and Asymmetric Tax Competition for Profits with Repeated Interaction  
JEL codes: H25, H87, F23  
Presented by: Wolfgang Eggert, University of Paderborn  
Discussant: Stefan Traub, Universität Bremen

Political and economic effects of tax competition and deficits  
Presented by: Jens Siebel, University of Applied Sciences Kaiserslautern  
Discussant: Wolfgang Eggert, University of Paderborn

Privatization and Liberalization in Vertically Linked Markets  
Presented by: Stefan Traub, Universität Bremen  
Discussant: Jens Siebel, University of Applied Sciences Kaiserslautern
Session 50: Political Economy, Aid and Development

Session Organizer: Benjamin Lockwood, Warwick
Session Chair: Julia Cage, Harvard University and ENS
Date: August 15, 2009
Time: 16:00 - 17:30
Location: 1.42

Aid, growth, and devolution
Presented by: Christian Leßmann, TU Dresden
Discussant: Julia Cage, Harvard University and ENS

Good News is Bad News but More News is Good. A Study of Aid Volatility, Asymmetric Information and Rent Extraction
Presented by: Julia Cage, Harvard University and ENS
Discussant: Christian Leßmann, TU Dresden

Session 51: Corporate Taxes in Europe

Session Organizer: Alfons Weichenrieder, University of Frankfurt
Session Chair: Erik Fjaerli, Statistics Norway
Date: August 15, 2009
Time: 16:00 - 17:30
Location: 1.43

The EU CCCTB Proposal: A Critical Appraisal
JEL codes: H25, H87, H73
Presented by: Martin Zagler, WU
Discussant: Erik Fjaerli, Statistics Norway

An applied analysis of ACE and CBIT reform in the EU
Presented by: Ruud de Mooij, Erasmus University Rotterdam
Discussant: Martin Zagler, WU

The investment and financing decisions of closely held firms when there is a tax on the equity premium
Presented by: Erik Fjaerli, Statistics Norway
Discussant: Ruud de Mooij, Erasmus University Rotterdam

Session 52: Social Security, Pensions and Generational Redistribution and Risk Sharing

Session Organizer: Efraim Sadka, Tel-Aviv University
Intergenerational Risk Sharing and Labour Supply in Funded Pension Schemes with Defined Benefits
JEL codes: H55, E21, G11
Presented by: Jan Bonenkamp, CPB Bureau for Economic Policy Analysis
Discussant: Luciano Greco, Università degli Studi di Padova

Defined benefit versus defined contribution. Discussion related to the design of the new pension system in Norway
Presented by: Nils Martin Stølen, Statistics Norway
Discussant: Jan Bonenkamp, CPB Bureau for Economic Policy Analysis

A NOTE ON SOCIAL SECURITY AND PUBLIC DEBT
Presented by: Luciano Greco, Università degli Studi di Padova
Discussant: Nils Martin Stølen, Statistics Norway

Session 53: Public Spending

Session Organizer: Anwar Shah, World Bank
Session Chair: Panos Tsakloglou, Athens University of Economics and Busin
Date: August 15, 2009
Time: 16:00 - 17:30
Location: 1.61

Distributional effects of public education transfers in Greece
JEL codes: I22, H42
Presented by: Panos Tsakloglou, Athens University of Economics and Busin
Discussant: Florian Misch, University of Nottingham

Presented by: Hélène Lundqvist Nilsson, Uppsala University
Discussant: Panos Tsakloglou, Athens University of Economics and Busin

Are Business Perceptions of Growth Constraints Useful for Fiscal Policy?
Presented by: Florian Misch, University of Nottingham
Discussant: Hélène Lundqvist Nilsson, Uppsala University
Session 54: Transfers and Fiscal Competition

Session Organizer: Masayoshi Hayashi, Hitotsubashi University
Session Chair: Marcel Thum, Dresden University of Technology
Date: August 15, 2009
Time: 16:00 - 17:30
Location: 1.62

Decentralized Redistribution when Governments Care about Relative Performance
JEL codes: H77, H75, C73
Presented by: Andreas Wagener, University of Hannover
Discussant: Maksym Ivanyna, Bavarian Graduate Program in Economics, Michigan State University, World Bank

Theory of efficiency-enhancing intergovernmental transfers
Presented by: Maksym Ivanyna, Bavarian Graduate Program in Economics, Michigan State University, World Bank
Discussant: Marcel Thum, Dresden University of Technology

Ageing Municipalities, Gerontocracy and Fiscal Competition
Presented by: Marcel Thum, Dresden University of Technology
Discussant: Andreas Wagener, University of Hannover

Session 55: Optimal taxation, public provision, tax evasion

Session Organizer: Matti Tuomala, University of Tampere
Session Chair: Luca Micheletto, University of Milan
Date: August 15, 2009
Time: 16:00 - 17:30
Location: 1.63

Public Provision of Private Goods in a Nonlinear Income Taxation Model with Heterogeneity in Needs
JEL codes: H21; H42; I38
Presented by: Luca Micheletto, University of Milan
Discussant: Hongyan Yang, University of Konstanz

Optimal Second-Best Income Taxation with Borrowing Constraints
Presented by: Hongyan Yang, University of Konstanz
Discussant: Soren Bo Nielsen, Copenhagen Business School

Taxes, Tuition Fees and Education for Pleasure
Presented by: Soren Bo Nielsen, Copenhagen Business School
Discussant: Luca Micheletto, University of Milan

Session 56: Urbanization, urban economics and local public spending

Session Organizer: Matz Dahlberg, Uppsala University
Session Chair: Peter Egger, ETH Zurich, KOF Konjunkturforschungsstelle
Date: August 15, 2009
Time: 16:00 - 17:30
Location: 1.64

Public Spending Interactions among Beninese Municipalities
JEL codes: D72, H2, H7
Presented by: Martial Foucault, University of Montreal
Discussant: Andrey Timofeev, Georgia State University

Government spending and legislative organization: Quasi-experimental evidence from Germany
Presented by: Peter Egger, ETH Zurich, KOF Konjunkturforschungsstelle
Discussant: Martial Foucault, University of Montreal

Urbanization and the Poverty Level
Presented by: Andrey Timofeev, Georgia State University
Discussant: Peter Egger, ETH Zurich, KOF Konjunkturforschungsstelle

Session 57: The Effects of Taxes on Families and Their Welfare

Session Organizer: Craig Brett, Mount Allison University
Session Chair: Ugo Colombino, University of Turin
Date: August 15, 2009
Time: 16:00 - 17:30
Location: 2.41

Horizontal equity in the German tax-benefit system: A simulation approach for employees
JEL codes: D31, D63, H24
Presented by: Sebastian Eichfelder, Freie Universität Berlin
Discussant: Doina Radulescu, University of Munich

Behavioural and Welfare Effects of Minimum Guaranteed Income Policies:
Presented by: Ugo Colombino, University of Turin
Discussant: Sebastian Eichfelder, Freie Universität Berlin

Family Income Splitting and the Number of Children
Presented by: Doina Radulescu, University of Munich
Discussant: **Ugo Colombino**, University of Turin

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**Session 58: Infrastructure, Investment and Growth in Africa**

**Session Organizer:** [Ravi Kanbur](mailto:kanbur@cornell.edu), Cornell University  
**Session Chair:** [Samuel Fambon](mailto:samuel.fambon@univ-y.cl), Université de Yaoundé II  
**Date:** August 15, 2009  
**Time:** 16:00 - 17:30  
**Location:** 2.44

**Investigating the empirical link between infrastructure and FDI in a panel framework: The case of Mauritius**  
JEL codes: C22, F21  
Presented by: [Boopen Seetanah](mailto:boopen.seetanah@ut.ac.mv), University of Technology, Mauritius  
Discussant: [Pablo de Diego Angeles](mailto:pdiego.angeles@unu.unc.edu), UNED Faculty of Economics

**External Debt and Economic Growth in Cameroon: An empirical Assessment using ARDL Approach**  
Presented by: [Samuel Fambon](mailto:samuel.fambon@univ-y.cl), Université de Yaoundé II  
Discussant: [Boopen Seetanah](mailto:boopen.seetanah@ut.ac.mv), University of Technology, Mauritius

**Transport Infrastructure and Economic Growth: African Evidence from Panel VAR framework**  
Presented by: [Boopen Seetanah](mailto:boopen.seetanah@ut.ac.mv), University of Technology, Mauritius  
Discussant: [Samuel Fambon](mailto:samuel.fambon@univ-y.cl), Université de Yaoundé II

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**Session 59: Fiscal Rules and Monetary Union**

**Session Organizer:** [Soren Bo Nielsen](mailto:soerenbo@econ.ku.dk), Copenhagen Business School  
**Session Chair:** [Momi Dahan](mailto:momi.dahan@huji.ac.il), Hebrew University  
**Date:** August 15, 2009  
**Time:** 16:00 - 17:30  
**Location:** 2.45

**Fiscal Rules and Government Expenditure Composition in OECD Countries**  
JEL codes: E62, H00, H30  
Presented by: [Momi Dahan](mailto:momi.dahan@huji.ac.il), Hebrew University  
Discussant: [Giampaolo Arachi](mailto:giampaolo.arachi@unical.it), Universita' di Lecce

**What Explains Massive Capital Flight from the Franc Zone?**  
Presented by: [Ameth Saloum Ndiaye](mailto:ameth.saloumndiaye@univ.dakar.sn), University of Dakar  
Discussant: [Momi Dahan](mailto:momi.dahan@huji.ac.il), Hebrew University
Taxation policy in EMU
Presented by: Giampaolo Arachi, Universita' di Lecce
Discussant: Ameth Saloum Ndiaye, University of Dakar

Session 60: Fiscal Incidence on Poverty and Inequality

Session Organizer: Peter Lanjouw, World Bank
Session Chair: Nicola Sartor, University of Verona - Italy
Date: August 15, 2009
Time: 16:00 - 17:30
Location: 2.42

Who would eat more with a Food Voucher Programme in South Africa?
JEL codes: H23 H31 H42 I38
Presented by: Jan Van Heerden, University of Pretoria
Discussant: Nicola Sartor, University of Verona - Italy

Family Intertemporal Fiscal Incidence: A New Methodology for Assessing Public Policies
Presented by: Nicola Sartor, University of Verona - Italy
Discussant: Jan Van Heerden, University of Pretoria

The limits to budgetary redistribution in South Africa
Presented by: Servaas van der Berg, University of Stellenbosch
Discussant: Jorgen Levin, Örebro University

Achieving the MDGs in Kenya with some aid and reallocation of public expenditures
Presented by: Jorgen Levin, Örebro University
Discussant: Servaas van der Berg, University of Stellenbosch

Session 61: Budget and Macroeconomics in Nigeria

Session Organizer: Ravi Kanbur, Cornell University
Session Chair: Aderibigbe Olomola, Nigerian Institute of Social and Economic Research
Date: August 15, 2009
Time: 16:00 - 17:30
Location: 2.43

Strategies and Consequences of Budgetary Reforms in Nigeria
JEL codes: H, O
Presented by: Aderibigbe Olomola, Nigerian Institute of Social and Economic Research
Discussant: Abiodun Elijah Abayelu, University of Ibadan, Nigeria
Bank Specific Characteristics and Monetary Policy Transmission in Nigeria: Evidence of Bank Lending Channel in an Emerging Market Economy
Presented by: Charles Chibundu Ezema, Central Bank of Nigeria
Discussant: Aderibigbe Olomola, Nigerian Institute of Social and Economic Research

Presented by: Abiodun Elijah Abayelu, University of Ibadan, Nigeria
Discussant: Charles Chibundu Ezema, Central Bank of Nigeria

Session 62: Centralization vs. decentralization

Session Organizer: Sijbren Cnossen, Maastricht University
Session Chair: Andrew Reschovsky, University of Wisconsin, Madison
Date: August 16, 2009
Time: 9:00 - 10:30
Location: 1.41

Expenditure Decentralization and Outcomes: Some Determinant Factors for Success from Cross-Country Evidence
Presented by: Nketcha Nana, University of Yaoundé II
Discussant: Andrew Reschovsky, University of Wisconsin, Madison

Evaluating Fiscal Decentralization in South Africa
Presented by: Andrew Reschovsky, University of Wisconsin, Madison
Discussant: Nketcha Nana, University of Yaoundé II

Session 63: Local public economics and labor market reforms

Session Organizer: Matz Dahlberg, Uppsala University
Session Chair: Eva Mork, University of Uppsala
Date: August 16, 2009
Time: 9:00 - 10:30
Location: 1.42

Evaluating the Organisational Performance
JEL codes: J68
Presented by: Christian Holzner, Ifo Institute for Economic Research
Discussant: Gilberto Turati, Università di Torino

Cheaper child care, more children
Presented by: Eva Mork, University of Uppsala
Discussant: Christian Holzner, Ifo Institute for Economic Research
Agglomeration economies and the tax level
  Presented by: Jordi Jofre Monseny, Universitat de Barcelona
  Discussant: Eva Mork, University of Uppsala

COLLECTIVE RISKS IN LOCAL ADMINISTRATIONS: CAN A PRIVATE INSURER BE BETTER THAN A PUBLIC MUTUAL FUND?
  Presented by: Gilberto Turati, Università di Torino
  Discussant: Jordi Jofre Monseny, Universitat de Barcelona

Session 64: Education, Skill and Human Capital

Session Organizer: Craig Brett, Mount Allison University
Session Chair: Laurent Simula, National University of Singapore and MIT
Date: August 16, 2009
Time: 9:00 - 10:30
Location: 1.43

Tax and Migration Competition when Highly Skilled Vote with their Feet: Strategic Investment in Culture
JEL codes: H21; H31; D82;
  Presented by: Laurent Simula, National University of Singapore and MIT
  Discussant: Margaret Raymond, Stanford University

The Optimal Tax on Products with Pirates is Low
  Presented by: Vesa Kanniainen, University of Helsinki
  Discussant: Laurent Simula, National University of Singapore and MIT

The Effectiveness of U.S. Charter Schools
  Presented by: Margaret Raymond, Stanford University
  Discussant: Vesa Kanniainen, University of Helsinki

Session 65: Tax Coordination and Harmonization

Session Organizer: Timothy Goodspeed, Hunter College and Graduate Center, CUNY
Session Chair: Sijbren Cnossen, Maastricht University
Date: August 16, 2009
Time: 9:00 - 10:30
Location: 1.44

Coordination of Indirect Taxes in the East African Community
JEL codes: H
  Presented by: Sijbren Cnossen, Maastricht University
Discussant: Pascalis Raimondos-Moller, Copenhagen Business School

The Political Economy of Corporate Tax Harmonization -- Why Do European Politicians (Dis)like Minimum Tax Rates?
Presented by: Steffen Osterloh, ZEW
Discussant: Sijbren Cnossen, Maastricht University

Partial Tax Harmonization in Corporate Taxes
Presented by: Hendrik Vrijburg, Erasmus University Rotterdam
Discussant: Steffen Osterloh, ZEW

Endogenous tax harmonization
Presented by: Pascalis Raimondos-Moller, Copenhagen Business School
Discussant: Hendrik Vrijburg, Erasmus University Rotterdam

Session 66: Issues in Federalism

Session Organizer: Timothy Goodspeed, Hunter College and Graduate Center, CUNY
Session Chair: Lisa Tillmann, University of Karlsruhe
Date: August 16, 2009
Time: 9:00 - 10:30
Location: 1.61

(UNCONTROLLED) AGGREGATE SHOCKS OR VERTICAL TAX INTERDEPENDENCE? EVIDENCE FROM GASOLINE AND CIGARETTES
JEL codes: H3, H21, H77
Presented by: Leonzio Rizzo, University of Ferrara
Discussant: Lisa Tillmann, University of Karlsruhe

Soft budgets and local borrowing regulation in a dynamic decentralized leadership model with saving and free mobility
Presented by: Motohiro Sato, Hitotsubashi University
Discussant: Leonzio Rizzo, University of Ferrara

Federal Taxation and the Role of International Capital Market Integration
Presented by: Lisa Tillmann, University of Karlsruhe
Discussant: Motohiro Sato, Hitotsubashi University

Session 67: Incentives In Taxation Schemes

Session Organizer: Emmanuelle Auriol, Toulouse School of Economics (ARQADE and
Session Chair: Asa Hansson, Lund University
Date: August 16, 2009
Time: 9:00 - 10:30  
Location: 1.62

**Evaluation of an In-work Tax Credit Reform in Sweden: Effects on Labor Supply and Welfare Participation of Single Mothers**  
Presented by: Rolf Aaberge, Research Department  
Discussant: Asa Hansson, Lund University

**The Runaway Taxpayer, Or: Is Prior Tax Notice Effective against Scofflaws?**  
Presented by: Massimiliano Piacenza, University of Torino - School of Economics  
Discussant: Rolf Aaberge, Research Department

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**Session 68: Education and Politics**

Session Organizer: Ludger Woessmann, University of Munich and Ifo Institute  
Session Chair: Martin Schlotter, Ifo institute for Economic Research  
Session JEL code: I2  
Date: August 16, 2009  
Time: 9:00 - 10:30  
Location: 1.63

**Personality and Policy: The Impact of Political Leaders’ Education and Profession on Public Finance**  
JEL codes: E62, H62, I21  
Presented by: Frank Somogyi, ETH Zurich  
Discussant: Martin Schlotter, Ifo institute for Economic Research

**Kindergarten attendance and decision makers’ political leaning - Difference-in-Differences evidence from German municipalities**  
Presented by: Martin Schlotter, Ifo institute for Economic Research  
Discussant: Frank Somogyi, ETH Zurich

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**Session 69: Public Policy Evaluation: Micro-Evidence**

Session Organizer: Peter Lanjouw, World Bank  
Session Chair: Myung Jae Sung, Korea Institute of Public Finance  
Date: August 16, 2009  
Time: 9:00 - 10:30  
Location: 1.64

**Does it Pay to be a Woman? Labour Market Effects of Maternity-related Job Protection and Replacement Incomes**  
JEL codes: J16, J23, J31
Presented by: Beatrice Scheubel, University of Munich, Center for Economic Studies
Discussant: Myung Jae Sung, Korea Institute of Public Finance

Putting Teenagers on the Pill: The Consequences of Subsidized Contraception
Presented by: Hans Grönqvist, Stockholm University
Discussant: Beatrice Scheubel, University of Munich, Center for Economic Studies

The Effects of Taxes and Benefits on Income Distribution and Poverty Rates in Korea
Presented by: Myung Jae Sung, Korea Institute of Public Finance
Discussant: Hans Grönqvist, Stockholm University

Session 70: The Empirics of Fiscal Sustainability

Session Organizer: Jenny Ligthart, Tilburg University
Session Chair: Christophe Rault, University of Orléans
Date: August 16, 2009
Time: 9:00 - 10:30
Location: 2.41

Can welfare states outgrow their fiscal sustainability problems?
JEL codes: H30, J18
Presented by: Erling Holmøy, Statistics Norway
Discussant: Asumani Guloba, Makerere University and Parliamentary Budget Office

The effects of tax reforms on government spending - some preliminary evidence from new German reform data
Presented by: Gerrit Koester, Deutsche Bundesbank
Discussant: Erling Holmøy, Statistics Norway

Fiscal policy consistency and its implications for Development Financing: the Case of Uganda
Presented by: Asumani Guloba, Makerere University and Parliamentary Budget Office
Discussant: Morekwa Nyamongo, Central Bank of Kenya

The Monetary-Fiscal Policy mix in Kenya
Presented by: Morekwa Nyamongo, Central Bank of Kenya
Discussant: Gerrit Koester, Deutsche Bundesbank

Session 71: Budget, Macroeconomics and Distribution

Session Organizer: Soren Bo Nielsen, Copenhagen Business School
Session Chair: Lorenzo Forni, Bank of Italy
Date: August 16, 2009
Time: 9:00 - 10:30
The macroeconomics of fiscal consolidations in a Monetary Union: the case of Italy
JEL codes: E32, E62
Presented by: Lorenzo Forni, Bank of Italy
Discussant: Byung-In Lim, Chungbuk National University

Political Budget Cycles and Election Outcomes
Presented by: Jeroen Klomp, University of Groningen
Discussant: Lorenzo Forni, Bank of Italy

The Dynamic Relationship between the Business Cycle, Distribution and Poverty
Presented by: Byung-In Lim, Chungbuk National University
Discussant: Jeroen Klomp, University of Groningen

Session 72: Labour, Consumption and Poverty in South Africa

Session Organizer: Ravi Kanbur, Cornell University
Session Chair: Niklas Bengtsson, Uppsala University
Date: August 16, 2009
Time: 9:00 - 10:30
Location: 2.44

The marginal propensity to earn and consume out of unearned income in South Africa
JEL codes: J22, O23, H31
Presented by: Niklas Bengtsson, Uppsala University
Discussant: Jeremy Magruder, University of California, Berkeley

High Unemployment Yet Few Small Firms: The Role of Labor Regulations in South Africa
Presented by: Jeremy Magruder, University of California, Berkeley
Discussant: Niklas Bengtsson, Uppsala University

Session 73: Public Finance and Long Run Growth

Session Organizer: Blanca Dodson,
Session Chair: Blanca Dodson,
Date: August 16, 2009
Time: 9:00 - 10:30
Location: 2.43

Public Finance and long-run Economic Development
JEL codes: H2, H3, H5, O3
Presented by: Martin Zagler, WU
Discussant: Hannu Tanninen, University of Kuopio

**Growth policy in a small, open economy**
Presented by: taran Faehn, ssb
Discussant: Martin Zagler, WU

**Inequality and growth: what a balanced data of 8 countries can tell us?**
Presented by: Hannu Tanninen, University of Kuopio
Discussant: taran Faehn, ssb

This program was last updated on 2009-08-11 4:16:2 EDT

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**Session 74: Nationalization and Public Utilities**

Session Organizer: Ravi Kanbur, Cornell University
Session Chair: Tebogo Makube, Financial and Fiscal Commission
Date: August 16, 2009
Time: 9:00 - 10:30
Location: 2.45

**An Economic, Institutional and Policy Analysis of Water Supply in South Africa: With Reference to Local Government**
JEL codes: H, O
Presented by: Tebogo Makube, Financial and Fiscal Commission
Discussant: Klaas Staal, University Bonn

**Public Reforms and Privatisation: Case Studies of Selected Sub-Saharan African Electricity Sectors**
Presented by: Adeyinka Amaedi IYANDA, PHASE 7 PUBLIC SECTOR CONSULTING LIMITED
Discussant: Tebogo Makube, Financial and Fiscal Commission

**Nationalizations and efficiency**
Presented by: Klaas Staal, University Bonn
Discussant: Adeyinka Amaedi IYANDA, PHASE 7 PUBLIC SECTOR CONSULTING LIMITED