2013 IIPF Congress
Taormina/Sicily, Italy

August 21, 2013
12:00 to 14:00 Meeting of IIPF Executive Committee
14:00 to 17:30 Meeting of IIPF Board of Management
17:00 to 19:00 Registration for congress participants
19:00 to 21:00 Dinner for IIPF Board of Management and guests

August 22, 2013
08:00 to 09:00 Registration for congress participants
09:00 to 10:00 Opening Ceremony
10:00 to 11:00 Keynote Lecture I, Diodoro, Plenaria
11:00 to 11:30 Coffee Break
11:30 to 13:00 Working Group Session A
13:00 to 14:00 Lunch
14:00 to 16:00 Working Group Session B
16:00 to 16:30 Coffee Break
16:30 to 17:30  **Keynote Lecture II**

17:30 to 18:45  **General Assembly of IIPF Members**

19:00 to 20:00  Welcome Reception

**August 23, 2013**

09:00 to 11:00  **Working Group Session C**

11:00 to 11:30  Coffee Break

11:30 to 12:30  **Keynote Lecture III**

12:30 to 20:30  Excursion: Bus tour to Mount Etna (with packed Lunch)

**August 24, 2013**

09:00 to 11:00  **Working Group Session D**

11:00 to 11:30  Coffee Break

11:30 to 13:00  **Working Group Session E**

13:00 to 14:00  Lunch

14:00 to 15:00  **Keynote Lecture IV**

15:00 to 15:30  Coffee Break

15:30 to 17:30  **Working Group Session F**
17:30 to 19:30 Break

19:30 to 22:00 Conference Dinner

August 25, 2013

09:00 to 11:00 Working Group Session G

11:00 to 11:30 Coffee Break

11:30 to 12:30 Keynote Lecture V

12:30 to 13:30 Closing and Award Ceremony

13:30 to 14:00 Lunch (to go)

Program Notes and Index of Sessions

Opening Ceremony
August 22, 2013 09:00 to 10:00

Keynote Lecture I
Diodoro, Plenaria
August 22, 2013 10:00 to 11:00

Keynote Lecture I: State and Capital in Economic Development

Working Group Session A
August 22, 2013 11:30 to 13:00

Market Imperfection and Coordination, Diodoro, Belvedere
Optimal taxation: labour markets, income, and consumption, Diodoro, Plenaria
Issues in Growth Economics, Diodoro, Sala A
Salience in Taxation, Diodoro, Sala B
Taxation and Labour Markets, Diodoro, Sala C
Working Group Session B
August 22, 2013 14:00 to 16:00

Government Indebtedness and Fiscal Consolidation, Diodoro, Plenaria
Optimal Taxation, Diodoro, Sala C
Behavioural Responses to Taxes (1), Diodoro, Belvedere
Education and Public Policies, Diodoro, Sala A
Fiscal Policies in a Global World, Diodoro, Sala B
Fiscal federalism and political institutions, Diodoro, Sala D
Behavioural and Cultural Economics, Diodoro, Fumoir
Health Care and Public Policy, Archivio, Sala 3
Jurisdiction Size, Direct Democracy, and Local Public Finance, San Pietro, Pirandello
Political Economy of Elections, Archivio, Sala 4
Taxation of Labor and Inheritance, Archivio, Sala 1
Natural resources and environment, Archivio, Sala 2

Keynote Lecture II
August 22, 2013 16:30 to 17:30

Keynote Lecture II: Lessons on Fiscal Federalism from OECD countries

General Assembly of IIPF Members
August 22, 2013 17:30 to 18:45

Working Group Session C
August 23, 2013 09:00 to 11:00

Fiscal Policy in the European Union, Diodoro, Plenaria
Family decision-making, Diodoro, Belvedere
Behavioural Responses to Taxes (2), Diodoro, Sala A
Capital Income Tax Theory, Diodoro, Sala B
Fiscal Policies in Economic Unions, Diodoro, Sala C
Analytical issues for fiscal federalism, Archivio, Sala 2
Dimensions of Corruption, Archivio, Sala 3
Developments in Business Taxation, Diodoro, Fumoir
Votes, weights and choices in public policies, San Pietro, Pirandello
Incentive Effects of Capital Income Taxes, Archivio, Sala 4
Regional Policy, National Standards and Voter Turnout, Archivio, Sala 1
Deficit, Debt, and Growth, Diodoro, Sala D
Keynote Lecture III
August 23, 2013 11:30 to 12:30

Keynote Lecture III: Can a Country be a Recipient and a Donor of Aid?

Working Group Session D
August 24, 2013 09:00 to 11:00

Fiscal Consolidation, Diodoro, Belvedere
Government Activity between Temptations and Uncertainty, Diodoro, Sala A
Public goods and publicly provided private goods, Diodoro, Sala B
Estimating the Shadow Economy, Diodoro, Sala C
Outcomes of decentralization, Diodoro, Sala D
Political Implications of intergovernmental relations, Diodoro, Fumoir
New Perspectives on Profit Shifting, Archivio, Sala 3
Education and Public Policy, San Pietro, Pirandello
Fiscal discipline in decentralization, Archivio, Sala 4
Taxation of financial sector and SMEs, Archivio, Sala 1
Political Competitiveness and Public Policy, Archivio, Sala 2
Efficiency, taxation of firms, San Pietro, Sala lettura
BMF-GIZ Special Policy Session (invited): “Sustainable public finances: challe...”, Diodoro, Plenaria

Working Group Session E
August 24, 2013 11:30 to 13:00

Tax Compliance and the Shadow Economy, Archivio, Sala 3
New Theory of Public Policy, Diodoro, Belvedere
Taxes and labour supply, Diodoro, Sala A
Taxes,distribution and elite persistence, Diodoro, Sala B
Taxation and Retirement, Archivio, Sala 2
Using Experiments and Surveys in Fiscal Research, Diodoro, Sala D
New Issues in Tax Competition, Archivio, Sala 1
Business Taxes: Country Studies, Diodoro, Plenaria
(Un)Employment and Public Policy, San Pietro, Pirandello
Trade and Crossborder Issues, Archivio, Sala 4
Political Economy of Redistribution, Diodoro, Fumoir
Political Economy of Fiscal Policy, Diodoro, Sala C
Taxation of Income and Capital, San Pietro, Sala lettura

Keynote Lecture IV
August 24, 2013 14:00 to 15:00

Keynote Lecture IV: Informality and Public Finance

Working Group Session F
August 24, 2013 15:30 to 17:30

**Macroeconomic Effects of Fiscal Policy**, Diodoro, Plenaria
**Empirical labour**, Diodoro, Belvedere
**Empirical Analysis of Individual Compliance Behavior**, Diodoro, Sala A
**Empirical Analysis of Compliance Decisions**, Diodoro, Sala B
**Social Norms and Donor Complexities**, Diodoro, Sala D
**On the theory and practice of intergovernmental transfers**, Diodoro, Sala C
**Regulations, Laws, and Firms**, Diodoro, Fumoir
**Social Security and Long-Term Care**, Archivio, Sala 3
**Territorial dimension of local public goods**, San Pietro, Pirandello
**corporate profit shifting**, Archivio, Sala 4
**Frictions and Political Equilibria**, Archivio, Sala 1
**Fiscal Policy, Economic Growth, and Expenditure Composition**, Archivio, Sala 2

**Working Group Session G**
August 25, 2013 09:00 to 11:00

**Public Debt and Money**, San Pietro, Pirandello
**Consumption Taxes**, Diodoro, Belvedere
**Defense Economics and Theory of Compliance**, Diodoro, Sala A
**Emerging issues in decentralized governance**, Diodoro, Sala B
**Tax Evasion and Money Laundering**, Diodoro, Sala C
**Designing Optimal Tax Structures**, Diodoro, Sala D
**Issues in International Taxation**, Diodoro, Fumoir
**Local Public Finance**, Archivio, Sala 3
**Corporate Taxation**, Diodoro, Plenaria
**Public Policy and Subnational Operations**, Archivio, Sala 4
**Government Size, Public Investment, Labor Market, and Growth**, Archivio, Sala 1
**Environmental and climate economics**, Archivio, Sala 2

**Keynote Lecture V**
August 25, 2013 11:30 to 12:30

**Keynote Lecture V: Economic Development, Leadership Change, and Democratization**

**Closing and Award Ceremony**
August 25, 2013 12:30 to 13:30

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**Summary of All Sessions**

<table>
<thead>
<tr>
<th>Session ID code</th>
<th>Date/Time</th>
<th>Type</th>
<th>Title</th>
<th>Papers</th>
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<td>Keynote Lecture II: Lessons on Fiscal Federalism from OECD countries</td>
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<tr>
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<td>August 23, 2013</td>
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<td>panel</td>
<td>Keynote Lecture III: Can a Country be a Recipient and a Donor of Aid?</td>
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<td>BMF-GIZ Special Policy Session (invited): “Sustainable public finances: challenges ahead”</td>
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<td>Regulations, Laws, and Firms</td>
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<td>Social Security and Long-Term Care</td>
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<td>Territorial dimension of local public goods</td>
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<td>August 24, 2013</td>
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<td>corporate profit shifting</td>
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<td>Frictions and Political Equilibria</td>
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<td>Fiscal Policy, Economic Growth, and Expenditure Composition</td>
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<td>Public Debt and Money</td>
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<td>Consumption Taxes</td>
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<td>Defense Economics and Theory of Compliance</td>
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<td>Emerging issues in decentralized governance</td>
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<td>Tax Evasion and Money Laundering</td>
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<td>Designing Optimal Tax Structures</td>
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<td>Issues in International Taxation</td>
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<td>Local Public Finance</td>
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<td>August 25, 2013</td>
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<td>Corporate Taxation</td>
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<td>August 25, 2013</td>
<td>9:00-11:00</td>
<td>Public Policy and Subnational Operations</td>
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<td>August 25, 2013</td>
<td>9:00-11:00</td>
<td>Environmental and climate economics</td>
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<td>August 25, 2013</td>
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<td>Government Size, Public Investment, Labor Market, and Growth</td>
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<td><strong>Keynote Lecture I: State and Capital in Economic Development</strong>&lt;br&gt;August 22, 2013 10:00 to 11:00</td>
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<td>Session Chair: Michael Devereux, Oxford University  &lt;br&gt;Session type: panel</td>
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<td><strong>State and Capital in Economic Development</strong>&lt;br&gt;Presented by: Pranab Bardhan, University of California</td>
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<td><strong>Market Imperfection and Coordination</strong>&lt;br&gt;August 22, 2013 11:30 to 13:00</td>
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<td>Session Chair: Sabine Aresin, MPI for Tax Law and Public Finance  &lt;br&gt;Session type: contributed</td>
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<td><strong>Implementing Tax Coordination and Harmonization: A Solution à la Schelling</strong>&lt;br&gt;[slides]&lt;br&gt;By Gregoire Rota-Graziosi; IMF&lt;br&gt;Presented by: Gregoire Rota-Graziosi, IMF&lt;br&gt;Discussant: Sabine Aresin, MPI for Tax Law and Public Finance</td>
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<td><strong>Cross Border Abatement and its Welfare Effects</strong>&lt;br&gt;By Sabine Aresin; MPI for Tax Law and Public Finance&lt;br&gt;Presented by: Sabine Aresin, MPI for Tax Law and Public Finance&lt;br&gt;Discussant: Johannes Becker, University of Münster</td>
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Bidding for Firms with Unknown Characteristics
By Johannes Becker; University of Münster
Andrea Schneider; University of Münster

Presented by: Johannes Becker, University of Münster
Discussant: Gregoire Rota-Graziosi, IMF

Session ID 19: Optimal taxation: labour markets, income, and consumption
August 22, 2013 11:30 to 13:00

Session Chair: Vidar Christiansen, University of Oslo
Session type: contributed

Subsidizing Health-Conscious Behavior Now or Later
By Kamila Danilowicz; Georg-August Universität Göttingen
ROBERT SCHWAGER; Universität Göttingen

Presented by: ROBERT SCHWAGER, Universität Göttingen
Discussant: laura varela-candamio, University of A Coruña

Public production: Aspects of centralised and decentralised wage setting.
[slides]
By Sören Blomquist; Uppsala University
Vidar Christiansen; University of Oslo

Presented by: Vidar Christiansen, University of Oslo
Discussant: ROBERT SCHWAGER, Universität Göttingen

Discretionary income tax method as a reform for the Personal Income Tax: an analysis for the Spanish case
By laura varela-candamio; University of A Coruña
Jesus López Rodríguez; Universidad de La Coruña
Andres Faiña; University of A Coruña

Presented by: laura varela-candamio, University of A Coruña
Discussant: Vidar Christiansen, University of Oslo

Session ID 22: Issues in Growth Economics
August 22, 2013 11:30 to 13:00

Session Chair: Taran Faehn, Statistics Norway
Session type: contributed

Changes instead of levels? Reassessment of the relationship between inequality and subsequent growth using top income shares data
By Elina Tuominen; University of Tampere

Presented by: Elina Tuominen, University of Tampere
Session ID 26: Salience in Taxation
August 22, 2013 11:30 to 13:00

Session Chair: Denvil Duncan, Indiana University
Session type: contributed

Complexity, salience and income tax filing behaviour: Evidence from a natural experiment
By Kaisa Kotakorpi; University of Tampere
Jani-Petri Laamanen; University of Tampere
Presented by: Jani-Petri Laamanen, University of Tampere
Discussant: Tuomas Kosonen, VATT, Government institute for economic research

Property Tax Salience and Payment Delinquency
By Sebastien Bradley; Drexel University, LeBow College of Business
Presented by: Sebastien Bradley, Drexel University, LeBow College of Business
Discussant: Denvil Duncan, Indiana University

Experimental Evidence on the Relationship between Tax Evasion Opportunities and Labor Supply
By Philipp Doerrenberg; University of Cologne, IZA
Denvil Duncan; Indiana University
Presented by: Philipp Doerrenberg, University of Cologne, IZA
Discussant: Sebastien Bradley, Drexel University, LeBow College of Business

Session ID 33: Taxation and Labour Markets
August 22, 2013 11:30 to 13:00

Session Chair: Enlinson Mattos, Fundacao Getulio Vargas
Session type: contributed
Discrete Choice Labor Supply Models and Wage Exogeneity
By Max Löffler; Institute for the Study of Labor (IZA)
Andreas Peichl; IZA - Institute for the Study of Labor
Sebastian Siegloch; IZA
Presented by: Max Löffler, Institute for the Study of Labor (IZA)
Discussant: Shun-ichiro Bessho, Keio University

By Shun-ichiro Bessho; Keio University
Masayoshi Hayashi; University of Tokyo
Presented by: Shun-ichiro Bessho, Keio University
Discussant: Enlinson Mattos, Fundacao Getulio Vargas

Cash-cum-in-kind transfers and income tax function
[slides]
By Enlinson Mattos; Fundacao Getulio Vargas
Rafael Terra; University of Brasilia
Presented by: Enlinson Mattos, Fundacao Getulio Vargas
Discussant: Max Löffler, Institute for the Study of Labor (IZA)

Session ID 51: (Social) Interactions and Group Formation
August 22, 2013 11:30 to 13:00

Session Chair: Isidoro Mazza, University of Catania
Session type: contributed

Endogenous group formation in experimental contests
By Luisa Herbst; Max Planck Institute for Tax Law and Public Finance
Kai Konrad; Max Planck Institute for Tax Law and Pub
Florian Morath; Max Planck Institute for Tax Law and Public Finance
Presented by: Luisa Herbst, Max Planck Institute for Tax Law and Public Finance
Discussant: Magnus Hoffmann, Technische Universität Berlin

Intention-Based Fairness Preferences in Two-Player Contests
By Magnus Hoffmann; Technische Universität Berlin
Martin Kolmar; University of St. Gallen
Presented by: Magnus Hoffmann, Technische Universität Berlin
Discussant: Isidoro Mazza, University of Catania

The effect of social interaction and cultural consumption on voting turnout
By Marco Martorana; University of Catania
Isidoro Mazza; University of Catania
Presented by: Isidoro Mazza, University of Catania
Discussant: Luisa Herbst, Max Planck Institute for Tax Law and Public Finance

**Session ID 67: Decentralized education: is it a problem?**
**August 22, 2013 11:30 to 13:00**

Session Chair: Bjoern Kauder, ifo Institute
Session type: contributed

**Does distance matter? Tuition Fees and Enrollment of First-Year Students at German Public Universities**
[slides]
By Kerstin Bruckmeier; Institute for Employment Research
Georg-Benedikt Fischer; Karlsruhe Institute of Technology (KIT)
Berthold Wigger; Karlsruhe Institute of Technology

Presented by: Georg-Benedikt Fischer, Karlsruhe Institute of Technology (KIT)
Discussant: Kerstin Schneider, University of Wuppertal

**Tuition fees and government ideology: Evidence from the German states**
By Bjoern Kauder; ifo Institute
Niklas Potrafke; University of Munich, ifo Institute

Presented by: Bjoern Kauder, ifo Institute
Discussant: Georg-Benedikt Fischer, Karlsruhe Institute of Technology (KIT)

**Much Ado about Nothing? The role of primary school catchment areas for ethnic school segregation. Evidence from policy reforms.**
[slides]
By Kerstin Schneider; University of Wuppertal

Presented by: Kerstin Schneider, University of Wuppertal
Discussant: Bjoern Kauder, ifo Institute

**Session ID 75: Taxation with Multinationals Profit Shifting and the Tobin Tax**
**August 22, 2013 11:30 to 13:00**

Session Chair: Dirk Schindler, Norwegian School of Economics
Session type: contributed

**International Debt Shifting: Do Multinationals Shift Internal or External Debt?**
By Jarle Møen; Norwegian School of Economics
Dirk Schindler; Norwegian School of Economics
Guttorm Schjelderup; Norwegian School of Economics and Busine
Julia Bakke; NHH

Presented by: Dirk Schindler, Norwegian School of Economics
Discussant: Hiroyuki Ono, Toyo University

**Tax avoidance as a driver of mergers & acquisitions?**
By Martin Ruf; Tübingen University
Presented by: Martin Ruf, Tübingen University
Discussant: Dirk Schindler, Norwegian School of Economics

Re-evaluating the Tobin Tax
By Hiroyuki Ono; Toyo University
Presented by: Hiroyuki Ono, Toyo University
Discussant: Martin Ruf, Tübingen University

Session ID 77: Budget and Revenue Forecasting
August 22, 2013 11:30 to 13:00

Session Chair: Leon Bettendorf, CPB
Session type: contributed

How do financial institutions forecast sovereign spreads?
By Jacopo Cimadomo; European Central Bank
Presented by: Jacopo Cimadomo, European Central Bank
Discussant: Leon Bettendorf, CPB

Are tax elasticities stable in The Netherlands?
[slides]
By Leon Bettendorf; CPB
Duncan Limbergen; CPB
Presented by: Leon Bettendorf, CPB
Discussant: Katarzyna Bilicka, Oxford University

Asymmetric behaviour of corporate tax revenues in the business cycle
[slides]
By Katarzyna Bilicka; Oxford University
Presented by: Katarzyna Bilicka, Oxford University
Discussant: Jacopo Cimadomo, European Central Bank

Session ID 83: Consumption Taxes
August 22, 2013 11:30 to 13:00

Session Chair: Mario Jametti, University of Lugano
Session type: contributed

VAT-reduction and Firm-level Price responses
By Jarkko Harju; Government Institute for Economic Research
Tuomas Kosonen; VATT, Government institute for economic research
Oskar Nordström Skans; IFAU
Presented by: Jarkko Harju, Government Institute for Economic Research
Discussant: Mario Jametti, University of Lugano

Optimal commodity taxes for Norway with cross-border shopping
[slides]
By Odd Erik Nygård; Statistics Norway
Presented by: Odd Erik Nygård, Statistics Norway
Discussant: Jarkko Harju, Government Institute for Economic Research

The Power to Pass Taxes on - Tax Incidence in the Canadian Retail Gasoline Market
By Mario Jametti; University of Lugano
Agustin Redonda; University of Lugano
Presented by: Mario Jametti, University of Lugano
Discussant: Odd Erik Nygård, Statistics Norway

Session ID 107: Taxes, Shocks and Stabilizers
August 22, 2013 11:30 to 13:00

Session Chair: Norman Gemmell, Victoria University of Wellington
Session type: contributed

does the tax policy affect credit spreads? evidence from the u.s. and u.k.
[slides]
By Kan Ji; Tilburg University
Zongxin Qian; Renmin University of China
Presented by: Zongxin Qian, Renmin University of China
Discussant: Elin Halvorsen, Statistics Norway

The growth effects of tax rates in the OECD
By Norman Gemmell; Victoria University of Wellington
Richard Kneller; University of Nottingham
Ismael Sanz; Universidad Rey Juan Carlos
Presented by: Norman Gemmell, Victoria University of Wellington
Discussant: Zongxin Qian, Renmin University of China

Income taxes as automatic stabilization after the Norwegian 2006 tax reform
By Ådne Cappelen; Statistics Norway
Andreas Fagereng; Statistics Norway
Elin Halvorsen; Statistics Norway
Presented by: Elin Halvorsen, Statistics Norway
Discussant: Norman Gemmell, Victoria University of Wellington

Session ID 105: International aspects of climate change
August 22, 2013 11:30 to 13:00
Session Chair: Sinikka Hamalainen, University of Tampere
Session type: contributed

**Climate Policy Negotiations with Incomplete Information**
[slides]
By Kai Konrad; Max Planck Institute for Tax Law and Public Finance
Marcel Thum; Dresden University of Technology
Presented by: Marcel Thum, Dresden University of Technology
Discussant: Emilson Silva, University of Alberta

**Technology transfers for climate change**
By May Elsayyad; Max Planck Institute for Tax Law and Public Finance
Florian Morath; Max Planck Institute for Tax Law and Public Finance
Presented by: Florian Morath, Max Planck Institute for Tax Law and Public Finance
Discussant: Marcel Thum, Dresden University of Technology

**Coalition-Proof Hub-and-Spoke and Multilateral Green Technology International Agreements**
By Emilson Silva; University of Alberta
Chikara Yamaguchi; Hiroshima Shudo University
Presented by: Emilson Silva, University of Alberta
Discussant: Florian Morath, Max Planck Institute for Tax Law and Public Finance

**Session ID 1: Government Indebtedness and Fiscal Consolidation**
August 22, 2013 14:00 to 16:00

Session Chair: Marc-Daniel Moessinger, ZEW Mannheim
Session type: contributed

**Sovereign Bond Market Reactions to Fiscal Rules and No-Bailout Clauses – The Swiss Experience**
By Lars Feld; University of Freiburg
Alexander Kalb; left academia
Marc-Daniel Moessinger; ZEW Mannheim
Steffen Osterloh; ZEW
Presented by: Marc-Daniel Moessinger, ZEW Mannheim
Discussant: Yehuda Porath, Bank of Israel

**Will the German Debt Brake Succeed? Survey Evidence from State Politicians**
By Friedrich Heinemann; ZEW
Eckhard Janeba; University of Mannheim
Christoph Schröder; ZEW Mannheim
Frank Streif; ZEW
Presented by: Frank Streif, ZEW
Discussant: Luca Agnello, University of Palermo
What determines the duration of a fiscal consolidation program?
By Luca Agnello; University of Palermo
Vitor Castro; University of Coimbra
Ricardo Sousa; University of Minho, NIPE, London School of Economics and FMG

Presented by: Luca Agnello, University of Palermo
Discussant: Marc-Daniel Moessinger, ZEW Mannheim

Session ID 13: Optimal Taxation
August 22, 2013 14:00 to 16:00

Session Chair: Motohiro Sato, Hitotsubashi University
Session type: contributed

Efficient Labor and Capital Income Taxation over the Life Cycle
[slides]
By Sebastian Findeisen; University of Zurich
Dominik Sachs; Universität Konstanz

Presented by: Dominik Sachs, Universität Konstanz
Discussant: Carlos da Costa, Fundação Getulio Vargas

By Carlos da Costa; Fundação Getulio Vargas

Presented by: Carlos da Costa, Fundação Getulio Vargas
Discussant: Matti Tuomala, University of Tampere

Optimal Redistribution and Optimal Monitoring of Labor Effort
By Floris Zoutman; Erasmus University/Tinbergen Institute
Bas Jacobs; Erasmus School of Economics, Erasmus University Rotterdam

Presented by: Bas Jacobs, Erasmus School of Economics, Erasmus University Rotterdam
Discussant: Dominik Sachs, Universität Konstanz

Tagging and taxing: Revisited
[slides]
By Ravi Kanbur; Cornell University
Matti Tuomala; University of Tampere

Presented by: Matti Tuomala, University of Tampere
Discussant: Bas Jacobs, Erasmus School of Economics, Erasmus University Rotterdam

Session ID 24: Behavioural Responses to Taxes (1)
August 22, 2013 14:00 to 16:00

Session Chair: Christopher Heady, University of Kent
Session type: contributed
Does Tax Planning Always Reduce the Government's Ability to Tax the Rich?

By Christopher Heady; University of Kent

Presented by: Christopher Heady, University of Kent

Discussant: Henk-Wim de Boer, CPB Netherlands Bureau for Economic Policy Analysis

The Response of Taxpayers to Different Tax Incentives

By Tuomas Kosonen; VATT, Government institute for economic research
Tuomas Matikka; Government Institute for Economic Reasearch VATT

Presented by: Tuomas Kosonen, VATT, Government institute for economic research

Discussant: Christopher Heady, University of Kent

The Elasticity of Taxable Income in the Netherlands

By Maaike Stoel; Erasmus University Rotterdam
Egbert Jongen; CPB

Presented by: Maaike Stoel, Erasmus University Rotterdam

Discussant: Tuomas Kosonen, VATT, Government institute for economic research

Comparing effectiveness of fiscal stimuli for working parents

By Henk-Wim de Boer; CPB Netherlands Bureau for Economic Policy Analysis

Presented by: Henk-Wim de Boer, CPB Netherlands Bureau for Economic Policy Analysis

Discussant: Maaike Stoel, Erasmus University Rotterdam

Session ID 42: Fiscal federalism and political institutions

August 22, 2013 14:00 to 16:00

Session Chair: Timothy Goodspeed, Hunter College and Graduate Center, CUNY

Session type: contributed

Corruption, Accountability, and Decentralization: Theory and Evidence from Mexico

By Timothy Goodspeed; Hunter College and Graduate Center, CUNY

Presented by: Timothy Goodspeed, Hunter College and Graduate Center, CUNY

Discussant: Massimiliano Piacenza, University of Torino

Explaining the interregional distribution of fiscal transfers in Belgium

By Geert Jennes; KULeuven
Damiaan Persyn; Faculty of Economics and Business, K.U.Leuven

Presented by: Geert Jennes, KULeuven

Discussant: Lisa Grazzini, University of Florence
Does Fiscal Decentralization always Provide Effective Incentives? Evidence from the Behavior of Local Governments in Southern Italy

By Sergio Beraldo; University of Napoli “Federico II”
Massimiliano Piacenza; University of Torino
Gilberto Turati; University of Torino

Presented by: Massimiliano Piacenza, University of Torino
Discussant: Geert Jennes, KULeuven

Federalism with Bicameralism

By Lisa Grazzini; University of Florence
Alessandro Petretto; University of Florence

Presented by: Lisa Grazzini, University of Florence
Discussant: Timothy Goodspeed, Hunter College and Graduate Center, CUNY

Session ID 35: Education and Public Policies
August 22, 2013 14:00 to 16:00

Session Chair: Seokjin Woo, Myongji University
Session type: contributed

Estimating Benefits from University-Level Diversity

By Barbara Wolfe; University of Wisconsin
Jason Fletcher; Yale University

Presented by: Barbara Wolfe, University of Wisconsin - Madison
Discussant: Volker Meier, University of Munich

Teachers vs. parental choice and the tracking distribution of students: a natural experiment

By Marlies Kimura; University of Rostock

Presented by: Marlies Kimura, University of Rostock
Discussant: Nicole Hair, University of Wisconsin - Madison

Socioeconomic Differences and Academic Achievement: Insights from the Developing Brain

By Nicole Hair; University of Wisconsin - Madison
Jamie Hanson; University of Wisconsin - Madison
Seth Pollak; University of Wisconsin - Madison
Barbara Wolfe; University of Wisconsin

Presented by: Nicole Hair, University of Wisconsin - Madison
Discussant: Marlies Kimura, University of Rostock

Optimal higher education enrollment and productivity externalities in a two-sector model

http://editorialexpress.com/conference/IIPF69/program/IIPF69.html
Session ID 36: Fiscal Policies in a Global World
August 22, 2013 14:00 to 16:00

Unobserved Profit Shifting and the Tax Elasticity of FDI
By Peter Egger; ETH Zurich
Presented by: Peter Egger, ETH Zurich
Discussant: Shafik Hebous, Goethe University Frankfurt

By Zohal Hessami; University of Konstanz
Thushyanthan Baskaran; University of Goettingen
Presented by: Zohal Hessami, University of Konstanz
Discussant: Peter Egger, ETH Zurich

Does Fiscal Devaluation Work? Firm-Level Evidence
By Shafik Hebous; Goethe University Frankfurt
Presented by: Shafik Hebous, Goethe University Frankfurt
Discussant: Zohal Hessami, University of Konstanz

Session ID 48: Behavioural and Cultural Economics
August 22, 2013 14:00 to 16:00

Smoking Bans, Cigarette Prices and Life Satisfaction
By Reto Odermatt; University of Basel
Alois Stutzer; University of Basel
Presented by: Alois Stutzer, University of Basel
Discussant: Bianka Hempel, Chemnitz University of Technology

Differences between women and men in pro-social behavior: Evidence from German survey data
By Marcus Dittrich; Chemnitz University of Technology
Bianka Hempel; Chemnitz University of Technology
Presented by: Bianka Hempel, Chemnitz University of Technology
Discussant: Federica Teppa, De Nederlandsche Bank

Does Unesco inscription affect the performance of tourism destinations? A regional perspective
By Tiziana Cuccia; University of Catania
Calogero Guccio; University of Catania
Ilde Rizzo; University of Catania
Presented by: Tiziana Cuccia, University of Catania
Discussant: Alois Stutzer, University of Basel

Are Retirement Decisions Vulnerable to Framing Effects? Empirical Evidence from NL and the US
By Federica Teppa; De Nederlandsche Bank
Maarten Van Rooij; De Nederlandsche Bank
Presented by: Federica Teppa, De Nederlandsche Bank
Discussant: Tiziana Cuccia, University of Catania

Session ID 61: Health Care and Public Policy
August 22, 2013 14:00 to 16:00

Session Chair: Giuliano Masiero, University of Bergamo
Session type: contributed

Readmission and Hospital Quality under Prospective Payment System
By Domenico Lisi; University of Catania
Calogero Guccio; University of Catania
Giacomo Pignataro; University of Catania
Presented by: Domenico Lisi, University of Catania

Implications of global budget payment system on nursing home costs
By Giuliano Masiero; University of Bergamo
Laura Di Giorgio; Università della Svizzera Italiana
Massimo Filippini; University of Lugano
Presented by: Giuliano Masiero, University of Bergamo
Discussant: Domenico Lisi, University of Catania

Does Free Vaccination Improve Immunization Coverage of Poor Babies?
By Akihiro Kawase; Toyo University
Presented by: Akihiro Kawase, Toyo University

Session ID 71: Jurisdiction Size, Direct Democracy, and Local Public Finance
August 22, 2013 14:00 to 16:00

Session Chair: Lars Feld, University of Freiburg
Session type: contributed
Does local council size affect land development expenditure? Quasi-experimental evidence from Japanese municipal data
By Haruaki Hirota; Nagoya University of Commerce and Business
Hideo Yunoue; University of Hyogo
Presented by: Haruaki Hirota, Nagoya University of Commerce and Business
Discussant: Zareh Asatryan, ZEW Mannheim

Local Representation and Strategic Voting: Evidence from Electoral Boundary Reforms
By Tuukka Saarimaa; Government Institute for Economic Research VATT
Janne Tukiainen; Government Institute for Economic Research VATT
Presented by: Janne Tukiainen, Government Institute for Economic Research
Discussant: Haruaki Hirota, Nagoya University of Commerce and Business

How to Tame two Leviathans? Revisiting the Effect of Direct Democracy on Local Public Expenditure
By Mario Jametti; University of Lugano
Presented by: Mario Jametti, University of Lugano
Discussant: Janne Tukiainen, Government Institute for Economic Research

Direct Democracy and Local Public Finances under Cooperative Federalism
By Zareh Asatryan; ZEW Mannheim
Thushyanthan Baskaran; University of Goettingen
Theocharis Grigoriadis; Free University of Berlin
Friedrich Heinemann; ZEW
Presented by: Zareh Asatryan, ZEW Mannheim
Discussant: Mario Jametti, University of Lugano

Session ID 86: Political Economy of Elections
August 22, 2013 14:00 to 16:00

Session Chair: SHIGEKI KUNIEDA, Hitotsubashi University
Session type: contributed

How do Female Preferences Influence Political Decisions by Female and Male Representatives?
By David Stadelmann; University of Bayreuth
Marco Portmann; University of Fribourg
Reiner Eichenberger; University of Fribourg
Presented by: David Stadelmann, University of Bayreuth
Discussant: Jenni Jaakkola, University of Turku

Why Are Magical Economic Policies Chosen?
By SHIGEKI KUNIEDA; Hitotsubashi University
Lobbying for Subsidies with Heterogeneous Firms
By Hannes Kammerer; University of Mannheim
Presented by: Hannes Kammerer, University of Mannheim
Discussant: SHIGEKI KUNIEDA, Hitotsubashi University

Minor parties and policy outcomes - evidence from European green parties and environmental policies
By Jenni Jaakkola; University of Turku
Presented by: Jenni Jaakkola, University of Turku
Discussant: David Stadelmann, University of Bayreuth

Session ID 95: Taxation of Labor and Inheritance
August 22, 2013 14:00 to 16:00

Session Chair: Johann Brunner, Johannes Kepler University Linz
Session type: contributed

The optimal inheritance tax in the presence of investment in education
[slides]
By Michel Strawczynski; Hebrew University of Jerusalem
Presented by: Michel Strawczynski, Hebrew University of Jerusalem

Taxation of Inherited Wealth and Bequests. An Empirical Investigation
By Paola Profeta; Università Bocconi
Simona Scabrosetti; University of Pavia
Stanley Winer; Carleton University
Presented by: Paola Profeta, Università Bocconi
Discussant: Christoph Schinke, ifo Institute

Optimal taxation of labor income and bequests in the steady-state
By Johann Brunner; Johannes Kepler University Linz
Susanne Pech; Johannes Kepler University Linz
Presented by: Johann Brunner, Johannes Kepler University Linz
Discussant: Michel Strawczynski, Hebrew University of Jerusalem

The importance of inheritance in Germany in the 2000s
By Christoph Schinke; ifo Institute
Presented by: Christoph Schinke, ifo Institute
Discussant: Johann Brunner, Johannes Kepler University Linz
Session ID 106: **Natural resources and environment**  
August 22, 2013 14:00 to 16:00

Session Chair: **Jeffrey Petchey**, Curtin University  
Session type: contributed

**State Capacities and Natural Resources**  
By Timothy Besley; London School of Economics  
Anders Jensen; London School of Economics  
Torsten Persson; Institute for International Economic Studies Stockholm University  
  Presented by: **Anders Jensen**, London School of Economics  
  Discussant: **Nikos Tsakiris**, University of Ioannina

**Insufficient Fiscal Capacity may ruin the Efficiency Properties of GHG Cap and Trade**  
By Jørgen Andersen; BI Norwegian Business School  
Mads Greaker; Statistics Norway  
  Presented by: **Jørgen Andersen**, BI Norwegian Business School  
  Discussant: **Jeffrey Petchey**, Curtin University

**Which Emissions Control Policies under Factor Mobility and Public Goods?**  
By Nikos Tsakiris; University of Ioannina  
Michael Michael; University of Cyprus  
Panos Hatzipanayotou; Athens University of Economics and Busin  
  Presented by: **Nikos Tsakiris**, University of Ioannina  
  Discussant: **Anders Jensen**, London School of Economics

**EFFICIENT ENVIRONMENTAL STANDARDS WITH IMPERFECT COMPETITION AND STRATEGIC BEHAVIOR**  
[slides]  
By Jeffrey Petchey; Curtin University  
  Presented by: **Jeffrey Petchey**, Curtin University  
  Discussant: **Jørgen Andersen**, BI Norwegian Business School

Session ID 110: **Keynote Lecture II: Lessons on Fiscal Federalism from OECD countries**  
August 22, 2013 16:30 to 17:30

Session Chair: **Alfons Weichenrieder**, Goethe University, Frankfurt  
Session type: panel

**Lessons on Fiscal Federalism from OECD countries**  
Presented by:  
  **Robin Boadway**, Queen's University
**Session ID 2: Fiscal Policy in the European Union**

**August 23, 2013 9:00 to 11:00**

Session Chair: **Alfons Weichenrieder**, Goethe University, Frankfurt  
Session type: contributed

**Euro Membership and Fiscal Reaction Functions**  
By Alfons Weichenrieder; Goethe University, Frankfurt  
Jochen Zimmer; Goethe University, Frankfurt  
Presented by: **Alfons Weichenrieder**, Goethe University, Frankfurt  
Discussant: **gabriella legrenzi**, Keele University

**Oil and vinegar. A fiscal theory of the euro crisis**  
By Charles Blankart; Humboldt-University  
Presented by: **Charles Blankart**, Humboldt-University  
Discussant: **Javier Perez**, Bank of Spain

**Public debt monitoring and implicit debt thresholds: an application for the case of Spain**  
By Javier Perez; Bank of Spain  
Presented by: **Javier Perez**, Bank of Spain  
Discussant: **Charles Blankart**, Humboldt-University

**Are the GIPS Public Finances Sustainable? Evidence from Fiscal Reaction Functions with State-Varying Thresholds.**  
By gabriella legrenzi; Keele University  
Presented by: **gabriella legrenzi**, Keele University  
Discussant: **Alfons Weichenrieder**, Goethe University, Frankfurt

**Session ID 15: Family decision-making**

**August 23, 2013 9:00 to 11:00**

Session Chair: **Panu Poutvaara**, University of Munich and Ifo Institute  
Session type: contributed

**Beyond Ramsey: Gender-Based Taxation with Non-Cooperative Couples**  
By Volker Meier; University of Munich  
Helmut Rainer; ifo Institute for Economic Research  
Presented by: **Volker Meier**, University of Munich  
Discussant: **Stefan Witte**, Saarland University

**Long-term care and lazy rotten kids**

[slides]
**Family Decision-Making on International Migration**

*By Panu Poutvaara; University of Munich and Ifo Institute*

Presented by: **Panu Poutvaara**, University of Munich and Ifo Institute

Discussant: **Volker Meier**, University of Munich

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**Effects of the 2009 Scrappage Premium on German Households’ Consumption Patterns**

*By Gregor Pfeifer; Saarland University
Stefan Witte; Saarland University*

Presented by: **Stefan Witte**, Saarland University

Discussant: **Helmuth Cremer**, University of Toulouse

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**Session ID 25: Behavioural Responses to Taxes (2)**

**August 23, 2013 9:00 to 11:00**

Session Chair: **David Cashin**, University of Michigan

Session type: contributed

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**Profit Taxation and Firm Performance**

*By Richard Kneller; University of Nottingham
Florian Misch; Centre for European Economic Research (ZEW), Mannheim*

Presented by: **Florian Misch**, Centre for European Economic Research (ZEW)

Discussant: **Jing Xing**, Oxford University

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**Corporate Taxation and Financial Strategies Under Asymmetric Information**

*By Alessandro Fedele; Free University of Bolzano/Bozen*

Presented by: **Alessandro Fedele**, Free University of Bolzano/Bozen

Discussant: **Florian Misch**, Centre for European Economic Research (ZEW)

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**Characterizing the Intertemporal Substitution Response to a Consumption Tax Increase**

*By David Cashin; University of Michigan*

Presented by: **David Cashin**, University of Michigan

Discussant: **Sebastian Siegloch**, IZA

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**Employment Effects of Local Corporate Taxes**

*By Sebastian Siegloch; IZA*

Presented by: **Sebastian Siegloch**, IZA
Discussant: David Cashin, University of Michigan

Session ID 32: Capital Income Tax Theory
August 23, 2013 9:00 to 11:00

Session Chair: Andreas Fagereng, Statistics Norway
Session type: contributed

On optimal redistributive capital taxation
By Leslie Reinhorn; University of Durham
Presented by: Leslie Reinhorn, University of Durham
Discussant: Seppo Kari, Government Institute for Economic Research

Exemption of normal return and carry forward in a growth model of the firm [slides]
By Seppo Kari; Government Institute for Economic Research
Jussi Laitila; University of Helsinki
Presented by: Seppo Kari, Government Institute for Economic Research
Discussant: Igor Lukasevich, Financial University under the Government of Russian Federation

Asset Market Participation and Portfolio Choice over the Life-Cycle
By Andreas Fagereng; Statistics Norway
Presented by: Andreas Fagereng, Statistics Norway
Discussant: Joong-Ho Kook, Yokohama City University

A Study on the Effects of Income Tax in the Presence of Human and Physical Capital
By Joong-Ho Kook; Yokohama City University
Presented by: Joong-Ho Kook, Yokohama City University
Discussant: Leslie Reinhorn, University of Durham

Session ID 38: Fiscal Policies in Economic Unions
August 23, 2013 9:00 to 11:00

Session Chair: Massimo Bordignon, Catholic University of Milan
Session type: contributed

Revenue Reliance and Adjustment Costs
By John Anderson; University of Nebraska
Presented by: John Anderson, University of Nebraska
Discussant: Massimo Bordignon, Catholic University of Milan

LABOUR MOBILITY AND FISCAL POLICY IN A CURRENCY UNION
By Massimo Bordignon; Catholic University of Milan
Regional Investment and Individual Redistribution in a Federation
[slides]
By Sebastian Kessing; University of Siegen
Benny Schneider; University of Siegen
  Presented by: Benny Schneider, University of Siegen
  Discussant: John Anderson, University of Nebraska

Session ID 43: Analytical issues for fiscal federalism
August 23, 2013 9:00 to 11:00

Session Chair: Motohiro Sato, Hitotsubashi University
Session type: contributed

How Much Should We Trust Regression-Kink-Design Estimates?
[slides]
By Michihito Ando; Uppsala University
  Presented by: Michihito Ando, Uppsala University
  Discussant: Santiago Lago-Peñas, Universidade de Vigo / REDE / IEB

Partial Fiscal Decentralization and Public-Sector Heterogeneity: Theory and Evidence from Norway
By Lars-Erik Borge; Norwegian University of Science and Tech
Jan Brueckner; Department of Economics
Jørn Rattsø; Norwegian University of Science and Tech
  Presented by: Lars-Erik Borge, Norwegian University of Science and Tech
  Discussant: Enlinson Mattos, Fundacao Getulio Vargas

Transfers and marginal cost of public funding: Empirical evidence for local governments in Brazil
[slides]
By Enlinson Mattos; Fundacao Getulio Vargas
rafael cardim; Sao Paulo school of Economics - FGV
Ricardo Politi; FGV-EESP
  Presented by: Enlinson Mattos, Fundacao Getulio Vargas
  Discussant: Michihito Ando, Uppsala University

Fiscal Decentralization in Specific Areas of Government. A Technical Note
By Leonardo Letelier; University of Chile
Jose Saez; University of Granada
  Presented by: Jose Saez, University of Granada
  Discussant: Lars-Erik Borge, Norwegian University of Science and Tech
Session ID 49: **Dimensions of Corruption**  
*August 23, 2013 9:00 to 11:00*

Session Chair: **Massimo Finocchiaro Castro**, Mediterranean Univ. of Reggio Calabria  
Session type: contributed

**An analysis of the waste effects of corruption on infrastructure provision applying the bootstrapped DEA approach**  
By Massimo Finocchiaro Castro; Mediterranean Univ. of Reggio Calabria  
Calogero Guccio; University of Catania  
Ilde Rizzo; University of Catania  
Presented by: **Massimo Finocchiaro Castro**, Mediterranean Univ. of Reggio Calabria  
Discussant: **Michela Mantovani**, Mediterranean University of Reggio Calabria

**Perception vs. Experience: How to Explain Differences in Corruption Measures?**  
By Jerg Gutmann; University of Hamburg  
Fabio Padovano; Université Rennes 1  
Stefan Voigt; University of Hamburg  
Presented by: **Fabio Padovano**, Université Rennes 1  
Discussant: **Marco Elías Cisneros Tersitsch**, ZEF, University of Bonn

**Unintended consequences of anti-corruption strategies: Public fiscal audits and deforestation in the Brazilian Amazon**  
[slides]  
By Marco Elías Cisneros Tersitsch; ZEF, University of Bonn  
Jorge Hargrave; Boston Consulting Group  
Krisztina Kis-Katos; University of Freiburg  
Presented by: **Marco Elías Cisneros Tersitsch**, ZEF, University of Bonn  
Discussant: **Fabio Padovano**, Université Rennes 1

**LONG RUN AND SHORTER RUN CRIMINAL CYCLES IN THE PUBLIC ECONOMICS OF PUBLIC BADS**  
[slides]  
By Michele Caputo; Sapienza University  
Francesco Forte; Sapienza - University of Rome  
Michela Mantovani; Mediterranean University of Reggio Calabria  
Presented by: **Michela Mantovani**, Mediterranean University of Reggio Calabria  
Discussant: **Massimo Finocchiaro Castro**, Mediterranean Univ. of Reggio Calabria

Session ID 56: **Developments in Business Taxation**  
*August 23, 2013 9:00 to 11:00*

Session Chair: **Michael Devereux**, Oxford University  
Session type: contributed
Industry behaviour and revenue maximizing tax rates
[slides]
By Sophia Delipalla; University of Macedonia
Presented by: Sophia Delipalla, University of Macedonia
Discussant: Lisa Grazzini, University of Florence

Sharing the burden? Empirical evidence on corporate tax incidence
By Nadja Dwenger; Max Planck Institute for Tax Law and Public Finance
Pia Rattenhuber
Viktor Steiner; Free University of Berlin
Presented by: Nadja Dwenger, Max Planck Institute for Tax Law and Public Finance
Discussant: Sophia Delipalla, University of Macedonia

Corporate Taxation and Patent Quality
By Christof Ernst; ZEW, Mannheim
Katharina Richter; Centre for European Economic Research
Nadine Riedel; University of Hohenheim
Presented by: Katharina Richter, Centre for European Economic Research
Discussant: Nadja Dwenger, Max Planck Institute for Tax Law and Public Finance

The taxation of foreign profits: A unified view
By Michael Devereux; Oxford University
Clemens Fuest; Centre for European Economic Research (ZEW) Mannheim
Benjamin Lockwood; Warwick
Presented by: Clemens Fuest, Centre for European Economic Research (ZEW) Mannheim
Discussant: Jin Hyun, Korea Economic Research Institute

Session ID 64: Votes, weights and choices in public policies
August 23, 2013 9:00 to 11:00

Session Chair: Alberto Zanardi, University of Bologna
Session type: contributed

Bounded Rationality and Voting Decisions Exploring a 160-Year Period
By David Stadelmann; University of Bayreuth
Benno Torgler; Queensland University of Technology
Presented by: David Stadelmann, University of Bayreuth
Discussant: Alberto Zanardi, University of Bologna

Complexity in the design of intergovernmental equalization system: the case of expenditure needs indicators in Italy
By Giampaolo Arachi; Universita’ di Lecce
Salvatore Parlato; IFEL
Alberto Zanardi; University of Bologna
Measuring Horizontal Fiscal Imbalances: the case of Italian municipalities
By Giuseppe Di Liddo; Bari University
Ernesto Longobardi; University of Bari
Francesco Porcelli; University of Warwick, Università di Bari
Presented by: Francesco Porcelli, University of Warwick
Discussant: Willem Sas, KULeuven

Bailouts in a federation: A cooperative legislature at work
By Willem Sas; KULeuven
Presented by: Willem Sas, KULeuven
Discussant: David Stadelmann, University of Bayreuth

Session ID 92: Regional Policy, National Standards and Voter Turnout
August 23, 2013 9:00 to 11:00

Regional inequality and internal conflict
By Christian Lessmann; TU Dresden
Presented by: Christian Lessmann, TU Dresden
Discussant: Linuz Aggeborn, Uppsala University

Varieties of decentralization, institutional complementarities, and economic growth: evidence in OECD countries
By Andrea Filippetti; ISSIRFA-CNR
Agnese Sacchi; Universitas Mercatorum
Presented by: Agnese Sacchi, Universitas Mercatorum
Discussant: Christian Lessmann, TU Dresden

Voter turnout and the size of government
[slides]
By Linuz Aggeborn; Uppsala University
Presented by: Linuz Aggeborn, Uppsala University
Discussant: Agnese Sacchi, Universitas Mercatorum

Session ID 76: Incenctive Effects of Capital Income Taxes
August 23, 2013 9:00 to 11:00

Session Chair: Estelle Dauchy, New Economic School
Session type: contributed

**Taxation and Precautionary Savings over the Life Cycle**
By Davud Rostam-Afschar; Freie Universität Berlin
Jiaxiong Yao; Johns Hopkins University
   Presented by: Davud Rostam-Afschar, Freie Universität Berlin
   Discussant: Li Liu, University of Oxford

**International R&D Sourcing and Knowledge Spillover: Evidence from OECD Countries**
[slides]
By Sophia Chen; University of Michigan
Estelle Dauchy; New Economic School
   Presented by: Estelle Dauchy, New Economic School
   Discussant: Jost Heckemeyer, University of Mannheim

**The Elasticity of Corporate Taxable Income: New Evidence from UK Tax Records**
[slides]
By Michael Devereux; Oxford University
Li Liu; University of Oxford
Simon Loretz; Universität Bayreuth
   Presented by: Li Liu, University of Oxford
   Discussant: Estelle Dauchy, New Economic School

**Taxation and Corporate Debt: Are Banks Any Different?**
By Jost Heckemeyer; University of Mannheim
Rudolf de Mooij; International Monetary Fund
   Presented by: Jost Heckemeyer, University of Mannheim
   Discussant: Davud Rostam-Afschar, Freie Universität Berlin

Session ID 99: Deficit, Debt, and Growth
August 23, 2013 9:00 to 11:00

Session Chair: Maria Grazia Attinasi, European Central Bank
Session type: contributed

**The growth impact of discretionory fiscal policy**
By Maria Grazia Attinasi; European Central Bank
Alexander Klemm; European Central Bank
   Presented by: Maria Grazia Attinasi, European Central Bank
   Discussant: Rodrigo Fuentes, Pontificia Universidad Católica de Chile

**A Numerical Evaluation on a Sustainable Size of Primary Deficit in Japan**
By Real Arai; Hiroshima University
Junji Ueda; Ministry of Finance Japan
Presented by: Real Arai, Hiroshima University
Discussant: Yilin Hou, Syracuse University

Government Debt and Economic Growth
By Cesar Calderon; The World Bank
Rodrigo Fuentes; Pontificia Universidad Católica de Chile
Presented by: Rodrigo Fuentes, Pontificia Universidad Católica de Chile
Discussant: Maria Grazia Attinasi, European Central Bank

A Rule-based Time-consistent Path of Debt Use for Subnational Governments
By Yilin Hou; Syracuse University
Presented by: Yilin Hou, Syracuse University
Discussant: Real Arai, Hiroshima University

Session ID 111: Keynote Lecture III: Can a Country be a Recipient and a Donor of Aid?
August 23, 2013 11:30 to 12:30

Session Chair: Giacomo Pignataro, University of Catania
Session type: panel

Can a Country be a Recipient and a Donor of Aid?
Presented by:
Ravi Kanbur, Cornell University

Session ID 3: Fiscal Consolidation
August 24, 2013 9:00 to 11:00

Session Chair: Andreas Steiner, University of Osnabrueck
Session type: contributed

The Design of National Fiscal Frameworks and their Budgetary Impact
By Carolin Nerlich; European Central Bank
Wolf Heinrich Reuter; Vienna University of Economics and Business
Presented by: Wolf Heinrich Reuter, Vienna University of Economics and Business
Discussant: Gianluca Cafiso, University of Catania

A Tale of Two Deficits: Public Budget Balance of Reserve Currency Countries
By Andreas Steiner; University of Osnabrueck
Presented by: Andreas Steiner, University of Osnabrueck
Discussant: Wolf Heinrich Reuter, Vienna University of Economics and Business

Evidence on Fiscal Consolidations and the Evolution of Public Debt in Europe
By Gianluca Cafiso; University of Catania
Roberto Cellini; University of Catania

Presented by: Gianluca Cafiso, University of Catania
Discussant: Andreas Steiner, University of Osnabreuck

Session ID 4: Government Activity between Temptations and Uncertainty
August 24, 2013 9:00 to 11:00

By Stefan Traub; Universität Bremen

Presented by: Stefan Traub, Universität Bremen
Discussant: Jan-Egbert Sturm, ETH Zürich

Using Real-Time Data to Test for Political Budget Cycles
By Richard Jong-A-Pin; University of Groningen
Jan-Egbert Sturm; ETH Zürich
Jakob de Haan; University of Groningen

Presented by: Jan-Egbert Sturm, ETH Zürich
Discussant: Christian Breuer, Ifo Institute

On the Uncertainty of Tax Revenue Projections: A Forecast Error Decomposition for New German Data
By Christian Breuer; Ifo Institute

Presented by: Christian Breuer, Ifo Institute
Discussant: Stefan Traub, Universität Bremen

Session ID 16: Public goods and publicly provided private goods
August 24, 2013 9:00 to 11:00

On the Public Provision of Positional Goods
By Désirée Christofzik; University of Siegen
Sebastian Kessing; University of Siegen

Presented by: Désirée Christofzik, University of Siegen
Discussant: Tobias Koenig, Humboldt-University Berlin/WZB

Relative Consumption, Optimal Taxation and Public Provision of Private Goods
Symmetric Equilibria in Voluntarily Separable Repeated Public Good Provision
By Nobue Suzuki; Komazawa Univ.
  Presented by: Nobue Suzuki, Komazawa Univ.
  Discussant: Magnus Hoffmann, Technische Universität Berlin

Asymmetric Tax Competition with Public Goods
By Magnus Hoffmann; Technische Universität Berlin
  Marco Runkel; University of Technology Berlin
  Presented by: Magnus Hoffmann, Technische Universität Berlin
  Discussant: Nobue Suzuki, Komazawa Univ.

Session ID 27: Estimating the Shadow Economy
August 24, 2013 9:00 to 11:00

Session Chair: Friedrich Schneider, University of Linz
Session type: contributed

INCOME TAX AND THE SHADOW ECONOMY
By Denvil Duncan; Indiana University
  Klara Sabirianova Peter; University of North Carolina -Chapel Hill
  Presented by: Denvil Duncan, Indiana University
  Discussant: Francesco Porcelli, University of Warwick

Family Ties and Underground Economy
By Mauro Mare; Tuscia University
  Antonello Motroni; Mefop, Rome, Italy
  Francesco Porcelli; University of Warwick
  Presented by: Mauro Mare, Tuscia University
  Discussant: Denvil Duncan, Indiana University

Bridging the Tax Gap: New Estimates of the Tax Gap from Income Underreporting
By Samara Gunter; Colby College
  Presented by: Samara Gunter, Colby College
  Discussant: Friedrich Schneider, University of Linz

Size and Development of Tax Evasion in 38 OECD countries: What do we (not) know?
[slides]
By Andreas Buehn; Utrecht University
Friedrich Schneider; University of Linz
Presented by: Friedrich Schneider, University of Linz
Discussant: Samara Gunter, Colby College

Session ID 44: Outcomes of decentralization
August 24, 2013 9:00 to 11:00

Session Chair: Simin Mozayeni, SUNY, new paltz
Session type: contributed

Fiscal decentralization and economic growth in Korea
By Hyuna Kim; Korea Institute of Public Finance
  Presented by: Hyuna Kim, Korea Institute of Public Finance
  Discussant: Simin Mozayeni, SUNY, new paltz

Decentralization, growth and optimal size of government in the Italian regional framework
[slides]
By Cosimo Magazzino; Roma Tre University
Giuseppe Di Liddo; Bari University
  Presented by: Giuseppe Di Liddo, Bari University
  Discussant: Hyuna Kim, Korea Institute of Public Finance

FISCAL FEDERALISM AND POVERTY ALLEVIATION: THEORY AND EVIDENCE FROM PAKISTAN
By Manzoor Ahmed; Durham University
Laura Marsiliari; Durham University Business School
Thomas Renstrom; Durham University Business School
  Presented by: Laura Marsiliari, Durham University Business School
  Discussant: EERO LEHTO, LABOUR INSTITUTE FOR ECONOMIC RES

The impact of inequality on the municipal income tax in Finland
By EERO LEHTO; LABOUR INSTITUTE FOR ECONOMIC RES
  Presented by: EERO LEHTO, LABOUR INSTITUTE FOR ECONOMIC RES
  Discussant: Giuseppe Di Liddo, Bari University

Session ID 47: Political Implications of intergovernmental relations
August 24, 2013 9:00 to 11:00

Session Chair: Santiago Lago-Peñas, Universidade de Vigo / REDE / IEB
Session type: contributed

Revenue Autonomy Preference in German State Parliaments
[slides]
By Friedrich Heinemann; ZEW
Eckhard Janeba; University of Mannheim
Marc-Daniel Moessinger; ZEW Mannheim
Christoph Schröder; ZEW Mannheim

Presented by: Christoph Schröder, ZEW Mannheim
Discussant: Akira Yokoyama, Chuo University

On the Size and Determinants of Inter-regional Redistribution in European Countries over the Period 1995-2009
By Santiago Lago-Peñas; Universidade de Vigo / REDE / IEB
Albino Prada; University of Vigo
Alberto Vaquero; University of Vigo

Presented by: Santiago Lago-Peñas, Universidade de Vigo / REDE / IEB
Discussant: Nowook Park, Korea Institute of Public Finance

Constitutional Rules of Overlapping Taxation among Multi-tiered Governments
By Akira Yokoyama; Chuo University

Presented by: Akira Yokoyama, Chuo University
Discussant: Santiago Lago-Peñas, Universidade de Vigo / REDE / IEB

Decentralization as an Activator of Distributive Politics
By Nowook Park; Korea Institute of Public Finance

Presented by: Nowook Park, Korea Institute of Public Finance
Discussant: Christoph Schröder, ZEW Mannheim

Session ID 55: New Perspectives on Profit Shifting
August 24, 2013 9:00 to 11:00

Session Chair: Dirk Schindler, Norwegian School of Economics
Session type: contributed

CCCTB 4 EU? SA vs. FA w/ FTA
By Ronald Davies; University College, Dublin

Presented by: Ronald Davies, University College, Dublin
Discussant: Caterina Liesegang, TU Berlin

Heterogeneity in Tax-Motivated Profit Shifting and its Effects on Corporate Investment
By Martin Simmler; DIW Berlin

Presented by: Martin Simmler, DIW Berlin
Discussant: Ronald Davies, University College, Dublin

Measuring Sales in the Apportionment Formula: Origin vs. Destination Principle
By Caterina Liesegang; TU Berlin

Presented by: Caterina Liesegang, TU Berlin
Discussant: Martin Simmler, DIW Berlin

Session ID 60: Education and Public Policy
August 24, 2013 9:00 to 11:00

Session Chair: Helen Ladd, Sanford School
Session type: contributed

Innovation or Education: Distance to Frontier in a Panel of OECD Industries
[slides]
By Elina Berghäll; Government Institute for Economic Research
Presented by: Elina Berghäll, Government Institute for Economic Research
Discussant: Helen Ladd, Sanford School

Sweden’s School Choice Reform and Equality of Opportunity
[slides]
By Karin Edmark; IFN
Markus Frölich; University of Mannheim
Presented by: Karin Edmark, IFN
Discussant: Elina Berghäll, Government Institute for Economic Research

From Birth to School: Early Childhood Initiatives and Third Grade Outcomes in North Carolina
By Helen Ladd; Sanford School
Presented by: Helen Ladd, Sanford School
Discussant: Robert Fenge, University of Rostock

Quality of Education and the Number of Students - A General-Equilibrium Analysis
By Gabrielle Demange; Paris School of Economics
Robert Fenge; University of Rostock
Silke Uebelmesser; University of Jena
Presented by: Robert Fenge, University of Rostock
Discussant: Karin Edmark, IFN

Session ID 65: Fiscal discipline in decentralization
August 24, 2013 9:00 to 11:00

Session Chair: Pietro Tommasino, Bank of Italy
Session type: contributed

Assist or desist? Conditional bailouts and fiscal discipline in local governments
By Jens Dietrichson; Lund University
Lina Maria Ellegård; Lund University
Presented by: Lina Maria Ellegård, Lund University
Discussant: Pietro Tommasino, Bank of Italy

**Pure or wake-up-call contagion? Another look at the EMU sovereign debt crisis**
By Pietro Tommasino; Bank of Italy
Raffaela Giordano; Bank of Italy
Presented by: Pietro Tommasino, Bank of Italy
Discussant: Lawrence Walters, Brigham Young University

Discussant: Lawrence Walters, Brigham Young University

**Promoting fiscal discipline and economic growth: The positive role of taxing land and improvements**
By Gary Cornia; Brigham Young U
Lawrence Walters; Brigham Young University
Presented by: Lawrence Walters, Brigham Young University
Discussant: Lina Maria Ellegård, Lund University

Session ID 79: **Taxation of financial sector and SMEs**
August 24, 2013 9:00 to 11:00

Session Chair: Michael Devereux, Oxford University
Session type: contributed

**Can taxes tame the banks? Capital structure responses to the post-crisis bank levies**
By Michael Devereux; Oxford University
Niels Johannesen; University of Copenhagen
John Vella; Oxford University
Presented by: Michael Devereux, Oxford University
Discussant: Maximilian von Ehrlich, ETH Zurich

**The Taxation of Bonuses and its Effect on Executive Compensation and Risk Taking - Evidence from the UK Experience**
By Maximilian von Ehrlich; ETH Zurich
Doina Radulescu; ETH
Presented by: Maximilian von Ehrlich, ETH Zurich
Discussant: Mohammed Mardan, Ludwig-Maximilians-Universität (LMU)

**The effects of thin capitalization rules when firms are financially constrained**
By Mohammed Mardan; Ludwig-Maximilians-Universität (LMU)
Presented by: Mohammed Mardan, Ludwig-Maximilians-Universität (LMU)
Discussant: Giorgia Maffini, University of Oxford

Session ID 88: **Political Competitiveness and Public Policy**
August 24, 2013 9:00 to 11:00

Session Chair: Sebastian Thomasius, Free University of Berlin
Session type: contributed
Political Competition, Tax Salience and Accountability. Theory and Some Evidence from Italy

By Michela Redoano; University of Warwick
Presented by: Michela Redoano, University of Warwick
Discussant: Sebastian Thomasius, Free University of Berlin

Political competition and economic performance: A taste of two tales

By Leone Leonida; Queen Mary University of London
Dario Maimone Ansaldo Patti; University of Messina
Pietro Navarra; Università di Messina
Presented by: Dario Maimone Ansaldo Patti, University of Messina
Discussant: Michela Redoano, University of Warwick

Voters prefer more qualified mayors, but does it matter for public finances? Evidence for Germany

By Ronny Freier; DIW Berlin
Sebastian Thomasius; Free University of Berlin
Presented by: Sebastian Thomasius, Free University of Berlin
Discussant: Dario Maimone Ansaldo Patti, University of Messina

Session ID 96: Efficiency, taxation of firms
August 24, 2013 9:00 to 11:00

Session Chair: William Gentry, Williams College
Session type: contributed

Capital Gains Taxes and Realizations: Evidence from a Long Panel of State-Level Data
By Jon Bakija; Williams College
William Gentry; Williams College
Presented by: William Gentry, Williams College
Discussant: Wojciech Kopczuk, Columbia University

Mansion Tax: The Effect of Transfer Taxes on Residential Real Estate Market
By Wojciech Kopczuk; Columbia University
Presented by: Wojciech Kopczuk, Columbia University
Discussant: William Gentry, Williams College

The Efficiency of Public Administration and Firm Efficiency
By Florian Misch; Centre for European Economic Research (ZEW), Mannheim
Mustafa Yeter; Centre for European Economic Research (ZEW Mannheim)
Presented by: Mustafa Yeter, Centre for European Economic Research (ZEW Mannheim)
Discussant: Motohiro Sato, Hitotsubashi University
August 24, 2013 9:00 to 11:00

Session Chair: David Nguyen-Thanh, GIZ
Session type: invited

Discussants:
1 Neil Cole, Collaborative Africa Budget Reform Initiative (CABRI)
2 Christian Kastrop, German Federal Ministry of Finance
3 Elke Siehl, GIZ

Session ID 6: Tax Compliance and the Shadow Economy
August 24, 2013 11:30 to 13:00

Session Chair: Tuomas Kosonen, VATT, Government institute for economic research
Session type: contributed

Do honest hairdressers get a haircut? On consumption tax rate and tax evasion
By Tuomas Kosonen; VATT, Government institute for economic research
Jarkko Harju; Government Institute for Economic Research
Olli Ropponen; Government Institute for Economic Research (VATT)
  Presented by: Tuomas Kosonen, VATT, Government institute for economic research
  Discussant: Melissa Engel, University Erlangen-Nuremberg

The Friedman rule in a model with nonlinear taxation and income misreporting
By Firouz Gahvari; University of Illinois
Luca Micheletto; University of Milan
  Presented by: Luca Micheletto, University of Milan
  Discussant: Tuomas Kosonen, VATT, Government institute for economic research

Higher taxes, more evasion? Evidence from border notches in TV license fees
[slides]
By Melissa Engel; University Erlangen-Nuremberg
Christian Traxler; Philipps-University Marburg
  Presented by: Melissa Engel, University Erlangen-Nuremberg
  Discussant: Luca Micheletto, University of Milan

Session ID 12: New Theory of Public Policy
August 24, 2013 11:30 to 13:00

Session Chair: Tsuyoshi Shinozaki, Tohoku-gakuin University
Session type: contributed
Do Immigrants Make Us Safer? A Model on Crime, Immigration and the Labor Market
By Thomas Bassetti; University of Padua
Luca Corazzini; University of Padua
Darwin Cortes; Universidad del Rosario
Luca Nunziata; University of Padua
Presented by: Luca Corazzini, University of Padua
Discussant: Tsuyoshi Shinozaki, Tohoku-gakuin University

Asset price targeting government spending and equilibrium indeterminacy in a sticky-price economy
By Kengo Nutahara; Senshu University
Presented by: Kengo Nutahara, University College London and Senshu University
Discussant: Luca Corazzini, University of Padua

Public debt, lobbying and endogenous redistribution in an overlapping-generations model
By Tsuyoshi Shinozaki; Tohoku-gakuin University
Isidoro Mazza; University of Catania
Minoru Kunizaki; Aichi University
Presented by: Tsuyoshi Shinozaki, Tohoku-gakuin University
Discussant: Kengo Nutahara, University College London and Senshu University

Session ID 20: Taxes and labour supply
August 24, 2013 11:30 to 13:00

Session Chair: Jukka Pirttila, University of Tampere
Session type: contributed

Beyond Inequality Accounting: Marital Sorting and Labor Supply in West Germany
By Nico Pestel; Institute for the Study of Labor (IZA)
Presented by: Nico Pestel, Institute for the Study of Labor (IZA)
Discussant: Jukka Pirttila, University of Tampere

Intensive Margin Responses when Workers are Free to Choose: Evidence from a Dutch Tax Reform
By Egbert Jongen; CPB
Nicole Bosch; CPB
Presented by: Egbert Jongen, CPB
Discussant: Nico Pestel, Institute for the Study of Labor (IZA)

Estimating labour supply elasticities based on cross-country micro data: A bridge between micro and macro elasticities?
By Markus Jantti; Stockholm University
Jukka Pirttila; University of Tampere
Hakan Selin; Uppsala university
Presented by: Jukka Pirttila, University of Tampere
Discussant: Egbert Jongen, CPB

Session ID 21: Taxes, distribution and elite persistence
August 24, 2013 11:30 to 13:00

Session Chair: Fidel Picos Sanchez, REDE-University of Vigo
Session type: contributed

Revealed preferences for redistribution and government elasticity expectations
By Olli Kärkkäinen; University of Tampere
Presented by: Olli Kärkkäinen, University of Tampere
Discussant: Fidel Picos Sanchez, REDE-University of Vigo

A Generalization of the Pfähler-Lambert Decomposition
By Jorge Onrubia; Complutense University of Madrid
Fidel Picos Sanchez; REDE-University of Vigo
Maria del Carmen Rodado-Ruiz; Universidad Rey Juan Carlos
Presented by: Fidel Picos Sanchez, REDE-University of Vigo
Discussant: Alessandro Sommacal, Università degli Studi di Verona

Taxation and parental time allocation under different assumptions on altruism
By Alessandra Casarico; Universita' Bocconi
Alessandro Sommacal; Università degli Studi di Verona
Presented by: Alessandro Sommacal, Università degli Studi di Verona
Discussant: Olli Kärkkäinen, University of Tampere

Session ID 23: Taxation and Retirement
August 24, 2013 11:30 to 13:00

Session Chair: Jim Been, Leiden University
Session type: contributed

Optimal degree of public sector pension plans
By Eduard Ponds; Tilburg university
Presented by: Eduard Ponds, Tilburg university
Discussant: Andras Simonovits, HAS

Pension Savings Adequacy: an Empirical Analysis
By Jim Been; Leiden University
Koen Caminada; public
Kees Goudwaard; Leiden University
Marjke Knoef; Leiden University and Netspar
Presented by: Jim Been, Leiden University
Discussant: Eduard Ponds, Tilburg university
Revisiting the critique of nonfinancial defined contribution pension

[slides]

By Andras Simonovits; HAS

Presented by: Andras Simonovits, HAS

Discussant: Jim Been, Leiden University

Session ID 28: Using Experiments and Surveys in Fiscal Research
August 24, 2013 11:30 to 13:00

Session Chair: Michael Ahlheim, University of Hohenheim
Session type: contributed

Why do Greeks evade taxes? Some new experimental evidence

By Georgia Kaplanoglou; University of Athens
Vassilis Rapanos; University of Athens

Presented by: Georgia Kaplanoglou, University of Athens

Discussant: Michael Ahlheim, University of Hohenheim

Eliciting Information on Firm-Level Tax Evasion in Business Surveys

By Thorben Kundt; HSU
Florian Misch; Centre for European Economic Research (ZEW), Mannheim
Birger Nerre; German International Cooperation (GIZ)

Presented by: Florian Misch, Centre for European Economic Research (Z

Discussant: Georgia Kaplanoglou, University of Athens

Considering Household Size in Contingent Valuation Studies

By Michael Ahlheim; University of Hohenheim
Friedrich Schneider; University of Linz

Presented by: Michael Ahlheim, University of Hohenheim

Discussant: Florian Misch, Centre for European Economic Research (Z

Session ID 37: New Issues in Tax Competition
August 24, 2013 11:30 to 13:00

Session Chair: Hubert Kempf, ENS de Cachan
Session type: contributed

Capital ownership and leadership in tax competition.

By Hubert Kempf; ENS de Cachan
Gregoire Rota-Graziosi; imf

Presented by: Hubert Kempf, ENS de Cachan

Discussant: Zarko Kalamov, Technische Universitaet Berlin
Tax Competition as an Automatic Stabilizer During Balance of Payments Crises
By Zarko Kalamov; Technische Universitaet Berlin
  Presented by: Zarko Kalamov, Technische Universitaet Berlin
  Discussant: Florian Kuhlmey, University of Basel

Local income taxation and spillover-generating public goods
By Beat Hintermann; University of Basel
Florian Kuhlmey; University of Basel
  Presented by: Florian Kuhlmey, University of Basel
  Discussant: Hubert Kempf, ENS de Cachan

Session ID 57: Business Taxes: Country Studies
August 24, 2013 11:30 to 13:00

Do Higher Corporate Taxes Reduce Wages? Micro Evidence from Germany
By Clemens Fuest; Centre for European Economic Research (ZEW) Mannheim
Andreas Peichl; IZA - Institute for the Study of Labor
Sebastian Siegloch; IZA
  Presented by: Sebastian Siegloch, IZA
  Discussant: Andreas Steiner, University of Osnabrueck

Investor Valuations of Japan’s Adoption of a Territorial Tax Regime: Quantifying the Direct and Competitive Effects of International Tax Reform
By Sebastien Bradley; Drexel University, LeBow College of Business
Estelle Dauchy; New Economic School
Makoto Hasegawa; University of Michigan
  Presented by: Sebastien Bradley, Drexel University, LeBow College of Business
  Discussant: Peter Egger, ETH Zurich

Corporation tax in Italy: evidence from tax return data
By Antonella Caiumi; ISTAT
Lorenzo Di Biagio; ISTAT
Marco Rinaldi; ISTAT
  Presented by: Antonella Caiumi, ISTAT
  Discussant: Sebastien Bradley, Drexel University, LeBow College of Business

Session ID 62: (Un)Employment and Public Policy
August 24, 2013 11:30 to 13:00

Session Chair: Tomi Kyyrä, VATT, University of Helsinki
Employment protection and unemployment benefits: On technology adoption and job creation in a matching model.
By Kjell Erik Lommerud; University of Bergen
Odd Rune Straume; University of Minho
Steinar Vagstad; University of Bergen
Presented by: Kjell Erik Lommerud, University of Bergen
Discussant: Pieter Vanleenhove, KU Leuven

Maternal Employment: the Impact of Triple Rationing in Childcare in Flanders
By Dieter Vandelannoote; CSB
Pieter Vanleenhove; KU Leuven
André Decoster; KULeuven
Joris Ghysels; University of Antwerp
Gerlinde Verbist; University of Antwerp
Presented by: Pieter Vanleenhove, KU Leuven
Discussant: Tomi Kyyrä, VATT, University of Helsinki

The effect of benefit eligibility requirements on unemployment duration
By Tomi Kyyrä; VATT, University of Helsinki
Hanna Pesola; Government Institute for Economic Research
Presented by: Tomi Kyyrä, VATT, University of Helsinki
Discussant: Kjell Erik Lommerud, University of Bergen

Session ID 81: Trade and Crossborder Issues
August 24, 2013 11:30 to 13:00
Session Chair: Giuseppe Sobbrio, University of Messina
Session type: contributed

Free Trade Agreements and Domestic Negotiation with Import-Competing Industry
By Hideki Konishi; Waseda University
Presented by: Hideki Konishi, Waseda University
Discussant: Elena D'Agostino, University of Messina

Voluntary versus Mandatory Disclosure: The Case of Standard Contracts
By Elena D'Agostino; University of Messina
Giuseppe Sobbrio; University of Messina
Presented by: Elena D'Agostino, University of Messina
Discussant: Hideki Konishi, Waseda University
Session ID 85: Political Economy of Redistribution
August 24, 2013 11:30 to 13:00

Session Chair: Sun Go, Chung-Ang University
Session type: contributed

By Sun Go; Chung-Ang University
Presented by: Sun Go, Chung-Ang University
Discussant: Jonas Poulsen, Uppsala University

REDISTRIBUTION THROUGH A ‘LEAKY BUCKET’: A POLITICAL ECONOMY PERSPECTIVE
By Fabio Padovano; Université Rennes 1
Gilberto Turati; University of Torino
Presented by: Fabio Padovano, Université Rennes 1
Discussant: Sun Go, Chung-Ang University

After Apartheid: The Effects of ANC Power
[slides]
By Jonas Poulsen; Uppsala University
Presented by: Jonas Poulsen, Uppsala University
Discussant: Fabio Padovano, Université Rennes 1

Session ID 87: Political Economy of Fiscal Policy
August 24, 2013 11:30 to 13:00

Session Chair: Thushyanthan Baskaran, University of Goettingen
Session type: contributed

Ideology and fiscal policy: quasi-experimental evidence from the German States
By Thushyanthan Baskaran; University of Goettingen
Presented by: Thushyanthan Baskaran, University of Goettingen
Discussant: Christina Gathmann, University of Heidelberg

Divided We Reform? Evidence from US Welfare Policies
[slides]
By Andreas Bernecker; University of Mannheim
Presented by: Andreas Bernecker, University of Mannheim
Discussant: Doina Radulescu, ETH

Trial and Error? Policy Experimentation during the US Welfare Reform
By Christina Gathmann; University of Heidelberg
Andreas Bernecker; University of Mannheim
Presented by: Christina Gathmann, University of Heidelberg
Discussant: Thomas Renstrom, Durham University Business School

Session ID 94: Taxation of Income and Capital
August 24, 2013 11:30 to 13:00

Session Chair: Julian Alworth, European Investment Consulting
Session type: contributed

Withholding taxes in income tax systems
By Julian Alworth; European Investment Consulting
Giampaolo Arachi; Universita' del Salento
Presented by: Julian Alworth, European Investment Consulting
Discussant: Katharina Jenderny, FU Berlin

Progression and Dual Income Tax in Germany
By Katharina Jenderny; FU Berlin
Presented by: Katharina Jenderny, FU Berlin
Discussant: Luciano Greco, University of Padua

Optimal Income Taxation and Public Provision of Productive Inputs
By Thomas Bassetti; University of Padua
Luciano Greco; University of Padua
Presented by: Luciano Greco, University of Padua
Discussant: Julian Alworth, European Investment Consulting

Session ID 112: Keynote Lecture IV: Informality and Public Finance
August 24, 2013 14:00 to 15:00

Session Chair: Pietro Navarra, Università di Messina
Session type: panel

Informality and Public Finance
Presented by: Michael Keen, IMF
Session ID 8: **Macroeconomic Effects of Fiscal Policy**  
**August 24, 2013 15:30 to 17:30**

Session Chair: **Kazuki Hiraga**, Keio University  
Session type: contributed

**Effects of Fiscal Policy in a Small Open Economy: Case of Croatia**  
[slides]  
By Milan Deskar-Skrbic; Arhivanalitika & University of Zagreb  
Hrvoje Simovic; University of Zagreb  
Presented by: **Hrvoje Simovic**, University of Zagreb  
Discussant: **Estelle Dauchy**, New Economic School

**Was the American Recovery and Reinvestment Act an Economic Stimulus?**  
[slides]  
By Barbara Klein; University of Bonn  
Klaas Staal; University Bonn  
Presented by: **Klaas Staal**, University Bonn  
Discussant: **Hrvoje Simovic**, University of Zagreb

**Fiscal Stabilization Rules and Overlapped Generations**  
By Kazuki Hiraga; Keio University  
Presented by: **Kazuki Hiraga**, Keio University  
Discussant: **Klaas Staal**, University Bonn

**The importance of tax revenue volatility for the design of fiscal policy and automatic stabilizers**  
By Estelle Dauchy; New Economic School  
Nathan Seegert; University of Michigan  
Presented by: **Estelle Dauchy**, New Economic School  
Discussant: **Kazuki Hiraga**, Keio University

Session ID 17: **Empirical labour**  
**August 24, 2013 15:30 to 17:30**

Session Chair: **Spencer Bastani**, Uppsala University  
Session type: contributed

**Participation Tax Rates: Extending the Measurement Period**  
By Charlotte Bartels; FU Berlin  
Presented by: **Charlotte Bartels**, FU Berlin  
Discussant: **Matz Dahlberg**, Uppsala University
After the Cold War: The Effect of Military Base Closures on Individual Labor Market Outcomes  
By Matz Dahlberg; Uppsala University  
Linna Martén; Uppsala University  
Anna Persson; Uppsala University  
Presented by: Matz Dahlberg, Uppsala University  
Discussant: Trine Vattø, Statistics Norway

Tax Response Inertia in Labor Supply: Effects of State Dependence in Preferences and Opportunities  
[slides]  
By Zhiyang Jia; Statistics Norway  
Trine Vatto; Statistics Norway  
Presented by: Trine Vatto, Statistics Norway  
Discussant: Spencer Bastani, Uppsala University

By Spencer Bastani; Uppsala University  
Ylva Moberg; Uppsala University  
Håkan Selin; Uppsala University  
Presented by: Spencer Bastani, Uppsala University  
Discussant: Seokjin Woo, Myongji University

Session ID 30: Empirical Analysis of Individual Compliance Behavior  
August 24, 2013 15:30 to 17:30

Tax evasion and measurement error: An econometric analysis of income survey data linked with tax records  
By Alari Paulus; University of Essex  
Presented by: Alari Paulus, University of Essex  
Discussant: Henry Ohlsson, UPPSALA UNIVERSITY

Taxes on the Internet: Deterrence Effects of Public Disclosure  
By Thor O. Thoresen; Research Department  
Presented by: Thor O. Thoresen, Statistics Norway  
Discussant: Alari Paulus, University of Essex

Tax compliance and loss aversion  
By Per Engström; Uppsala University  
Katarina Nordblom; Uppsala University  
Henry Ohlsson; UPPSALA UNIVERSITY  
Annika Persson; Swedish Tax Agency
Do taxpayers use negative incomes to reduce the tax burden? New evidence from the German taxpayer panel

By Clive Werdt; FU Berlin

Presented by: Clive Werdt, FU Berlin
Discussant: Thor O. Thoresen, Statistics Norway

Session ID 31: Empirical Analysis of Compliance Decisions
August 24, 2013 15:30 to 17:30

Session Chair: Claudio Agostini, Universidad Adolfo Ibañez
Session type: contributed

Anti-Tax-Avoidance Rules and Multinationals' Tax Haven Demand
By Thiess Buettner; FAU Erlangen Nuremberg
Carolin Holzmann; FAU Erlangen-Nürnberg
Michael Overesch; Goethe University
Ulrich Schreiber; Universität Mannheim, ZEW Mannheim

Presented by: Carolin Holzmann, FAU Erlangen-Nürnberg
Discussant: Claudio Agostini, Universidad Adolfo Ibañez

Information Trails, Tax Compliance and Development
By Pierre Bachas; University of California, Berkeley
Anders Jensen; London School of Economics

Presented by: Anders Jensen, London School of Economics
Discussant: Carolin Holzmann, FAU Erlangen-Nürnberg

Tax Enforcement Effects on Diesel Tax Evasion in Chile: Evidence from a Regression Discontinuity Design
By Claudio Agostini; Universidad Adolfo Ibañez
Claudia Martinez; Universidad de Chile

Presented by: Claudio Agostini, Universidad Adolfo Ibañez
Discussant: Anders Jensen, London School of Economics

Session ID 39: Social Norms and Donor Complexities
August 24, 2013 15:30 to 17:30

Session Chair: Isidoro Mazza, University of Catania
Session type: contributed

Welfare stigma and risk taking in the welfare state
[slides]
Corruption and Referee Bias in Football: The case of Calciopoli
By Walter Distaso; Imperial College London
Leone Leonida; Queen Mary University of London
Dario Maimone Ansaldo Patti; University of Messina
Pietro Navarra; Università di Messina

Presented by: Leone Leonida, Queen Mary University of London
Discussant: Daniel Weinreich, University of Hagen

Donor Altruism and the Transfer Paradox in an Overlapping Generations Model
By Kojun Hamada; Niigata University
Mitsuyoshi Yanagihara; Nagoya University

Presented by: Mitsuyoshi Yanagihara, Nagoya University
Discussant: Isidoro Mazza, University of Catania

“Better an egg today than a hen tomorrow”. On the implications of deaccess policies on donations to museums
By Luigi Di Gaetano; Italian Competition Authority and University of Catania
Isidoro Mazza; University of Catania

Presented by: Isidoro Mazza, University of Catania
Discussant: Mitsuyoshi Yanagihara, Nagoya University

Session ID 45: On the theory and practice of intergovernmental transfers
August 24, 2013 15:30 to 17:30

Session Chair: Ehtisham Ahmad, London School of Economics
Session type: contributed

Equalization with Endogenous Local Public Good Prices and Cost Disabilities
[slides]
By James Petchey; Curtin University
Jeffrey Petchey; Curtin University

Presented by: Jeffrey Petchey, Curtin University
Discussant: Francesco Porcelli, University of Warwick

Addressing infrastructure gaps with fiscal equalization
By Jorge Martinez-Vazquez; Georgia State University
Andrey Timofeev; Georgia State University

Presented by: Andrey Timofeev, Georgia State University
Discussant: Markus Reischmann, Ifo Institute
Fiscal equalization schemes and fiscal sustainability
By Niklas Potrafke; University of Munich, ifo Institute
Markus Reischmann; Ifo Institute
    Presented by: Markus Reischmann, Ifo Institute
    Discussant: Andrey Timofeev, Georgia State University

A comprehensive model for the evaluation of standard expenditure needs and standard level of local services
By Francesco Porcelli; University of Warwick
Francesco Vidoli; University of Rome
    Presented by: Francesco Porcelli, University of Warwick
    Discussant: Jeffrey Petchey, Curtin University

Session ID 52: Regulations, Laws, and Firms
August 24, 2013 15:30 to 17:30

Session Chair: lawrence martin, Michigan State University
Session type: contributed

The effect of foreign acquisitions on performance of firms in Norway.
By Julia Bakke; NHH
    Presented by: Julia Bakke, NHH
    Discussant: Giuseppe Di Vita, Faculty of Law

Becker vs Pigou in Regulating Punishment-Proof Firms
By lawrence martin; Michigan State University
    Presented by: lawrence martin, Michigan State University
    Discussant: Federica Liberini, University of Warwick

CENTRALIZATION VERSUS DECENTRALIZATION OF LEGISLATIVE PRODUCTION AND THE EFFECT OF EACH ON THE DURATION OF DISPUTES
By Giuseppe Di Vita; Faculty of Law
    Presented by: Giuseppe Di Vita, Faculty of Law
    Discussant: Julia Bakke, NHH

Corporate Taxes and the Growth of the Firm
By Federica Liberini; University of Warwick
    Presented by: Federica Liberini, University of Warwick
    Discussant: lawrence martin, Michigan State University

Session ID 58: Social Security and Long-Term Care
August 24, 2013 15:30 to 17:30
Session Chair: Paola Profeta, Università Bocconi
Session type: contributed

**When the state mirrors the family: the design of pension systems**
By Vincenzo Galasso; Università Svizzera Italiana
Paola Profeta; Università Bocconi
   Presented by: Paola Profeta, Università Bocconi
   Discussant: Cinzia Di Novi, University Ca' Foscari of Venice

**Uncertain altruism and the provision of long term care**
[slides]
By Helmut Cremer; University of Toulouse
Firouz Gahvari; University of Illinois
Pierre Pestieau; Université de Liège
   Presented by: Helmut Cremer, University of Toulouse
   Discussant: Motohiro Sato, Hitotsubashi University

**The quality of life of female informal caregivers: from Scandinavia to the Mediterranean Sea**
By Cinzia Di Novi; University Ca' Foscari of Venice
   Presented by: Cinzia Di Novi, University Ca' Foscari of Venice
   Discussant: Paola Profeta, Università Bocconi

**Session ID 66: Territorial dimension of local public goods**
**August 24, 2013 15:30 to 17:30**

Session Chair: Bieuwe Geertsema, University of Groningen
Session type: contributed

**Regional Spillovers in Art Consumption: Evidence from the "Bel Paese"**
By Nadia Campaniello; Ceris-CNR
   Presented by: Nadia Campaniello, University of Essex
   Discussant: Mika Kortelainen, Government Institute for Economic Research

**Cooperation among local governments to deliver public services: a “structural” bivariate response model with fixed effects and endogenous covariate**
By Edoardo Di Porto; Sapienza University of Rome
Sonia Paty; CREM (university of Caen) and EQUIPPE (U
   Presented by: Edoardo Di Porto, Sapienza University of Rome
   Discussant: Nadia Campaniello, University of Essex

**DO MUNICIPAL AMALGAMATIONS AFFECT LOCAL GOVERNMENT SPENDING AND TAXATION?**
Do Homeowners Benefit Urban Neighborhoods? Evidence from Housing Prices
By Mika Kortelainen; Government Institute for Economic Research
Tuukka Saarimaa; Government Institute for Economic Research V ATT

Presented by: Mika Kortelainen, Government Institute for Economic Research
Discussant: Bieuwe Geertsema, University of Groningen

Session ID 82: corporate profit shifting
August 24, 2013 15:30 to 17:30

Session Chair: Simon Loretz, Universität Bayreuth
Session type: contributed

Tax Avoidance of German Multinationals and Implications for Tax Revenue - Evidence from a Propensity Score Matching Approach
By Katharina Finke; Centre for European Economic Research

Presented by: Katharina Finke, Centre for European Economic Research
Discussant: Lisa Evers, Centre for European Economic Research

Evidence for profit shifting with tax sensitive capital stocks
By Simón Loretz; Universität Bayreuth
Socrates Mokkas; Centre for Business Taxation

Presented by: Simón Loretz, Universität Bayreuth
Discussant: Hendrik Vrijburg, Erasmus University Rotterdam

Testing the Trade-off Theory for Dutch Small and Medium-Sized Enterprises
By Hendrik Vrijburg; Erasmus University Rotterdam

Presented by: Hendrik Vrijburg, Erasmus University Rotterdam
Discussant: Katharina Finke, Centre for European Economic Research

Intellectual Property Box regimes and the changing nature of taxation of mobile income [slides]
By Lisa Evers; Centre for European Economic Research
Helen Miller; Institute for Fiscal Studies
Christoph Spengel; University of Mannheim

Presented by: Lisa Evers, Centre for European Economic Research
Discussant: Simón Loretz, Universität Bayreuth

Session ID 89: Frictions and Political Equilibria
August 24, 2013 15:30 to 17:30
Session Chair: R. Emre Aytimur, Georg-August-Universität Göttingen
Session type: contributed

The Citizen-Candidate Model with Imperfect Policy Control
[slides]
By R. Emre Aytimur; Georg-August-Universität Göttingen
Aristotelis Boukouras; University of Edinburgh
ROBERT SCHWAGER; Universität Göttingen
Presented by: R. Emre Aytimur, Georg-August-Universität Göttingen
Discussant: Tom-Reiel Heggedal, Norwegian Business School

State Capacity and Public Debt: A political economy analysis
[slides]
By Christoph Esslinger; University of Mannheim
Cornelius Müller; University of Mannheim
Presented by: Cornelius Müller, University of Mannheim
Discussant: Alessandro Fedele, Free University of Bolzano/Bozen

Political Search
By Jørgen Andersen; BI Norwegian Business School
Tom-Reiel Heggedal; Norwegian Business School
Presented by: Tom-Reiel Heggedal, Norwegian Business School
Discussant: R. Emre Aytimur, Georg-August-Universität Göttingen

Moneycracy
By Alessandro Fedele; Free University of Bolzano/Bozen
Pierpaolo Giannoccolo; Alma Mater Studiorum - University of Bologna
Presented by: Alessandro Fedele, Free University of Bolzano/Bozen
Discussant: Cornelius Müller, University of Mannheim

Session ID 102: Fiscal Policy, Economic Growth, and Expenditure Composition
August 24, 2013 15:30 to 17:30

Session Chair: Blanca Moreno-Dodson, World Bank
Session type: contributed

Fiscal Policy and Regional Business Cycle Fluctuations in Japan
By Tomomi Miyazaki; Kobe University
Presented by: Tomomi Miyazaki, Kobe University
Discussant: Santiago Acosta Ormaechea, IMF

Tax Composition and Growth: A Broad Cross-Country Perspective
By Silvia Fedeli; Sapienza - University of Rome
Francesco Forte; Sapienza - University of Rome
Presented by: Silvia Fedeli, Sapienza - University of Rome
Discussant: Tomomi Miyazaki, Kobe University

Session ID 9: Public Debt and Money
August 25, 2013 9:00 to 11:00

Session Chairs:
1. Takero Doi, Keio University
2. Noritaka Maebayashi, Osaka University
Session type: contributed

Macroeconomic Stability and Welfare under Fiscal Discipline in a Small Open Economy
By Noritaka Maebayashi; Osaka University
Presented by: Noritaka Maebayashi, Osaka University
Discussant: Luca Agnello, University of Palermo

Financial Repression and Public Debt
By Ricardo Sousa; University of Minho, NIPE, London School of Economics and FMG
Luca Agnello; University of Palermo
Presented by: Luca Agnello, University of Palermo
Discussant: Nadjeschda Arnold, Center For Economic Studies

The Sovereign Default Problem in the Eurozone: An Insurance-Based Approach
By Nadjeschda Arnold; Center For Economic Studies
Presented by: Nadjeschda Arnold, Center For Economic Studies
Discussant: Noritaka Maebayashi, Osaka University

Session ID 14: Consumption Taxes
August 25, 2013 9:00 to 11:00

Session Chair: Sijbren Cnossen, CPB Netherlands Bureau for Economic Policy Analysis
Session type: contributed

The taxation of household savings with non-optimal earnings taxes
Shifting Taxes from Labor to Consumption: Efficient, but Regressive?
By Nico Pestel; Institute for the Study of Labor (IZA)
Eric Sommer; Institute for the Study of Labor (IZA)
Presented by: Eric Sommer, Institute for the Study of Labor (IZA)
Discussant: Sijbren Cnossen, CPB Netherlands Bureau for Economic Policy Analysis

Can VATs Replace Trade Taxes in Africa?
By Sijbren Cnossen; CPB Netherlands Bureau for Economic Policy Analysis
Leon Bettendorf; CPB
Presented by: Sijbren Cnossen, CPB Netherlands Bureau for Economic Policy Analysis
Discussant: Kevin Spiritus, KU Leuven

Session ID 40: Defense Economics and Theory of Compliance
August 25, 2013 9:00 to 11:00

Dual Corporate Tax Evasion
By Katherine Cuff; McMaster University
Steeve Mongrain; Simon Fraser University
Joanne Roberts; University of Calgary
Presented by: Steeve Mongrain, Simon Fraser University
Discussant: Marcelo Arbex, University of Windsor

Tax evasion: Is this a government fight, or can anyone join?
By Marcelo Arbex; University of Windsor
Enlinson Mattos; Fundacao Getulio Vargas
Presented by: Marcelo Arbex, University of Windsor
Discussant: Steeve Mongrain, Simon Fraser University

Immigration Policy and Counterterrorism
By Subhayu Bandyopadhyay; Federal Reserve Bank of St. Louis
Todd Sandler; University of Texas at Dallas
Presented by: Subhayu Bandyopadhyay, Federal Reserve Bank of St. Louis
Discussant: Shintaro Nakagawa, Shimonoseki City University

International Security, Insurance, and Protection: Negative Spillovers within Alliances
Session ID 46: **Emerging issues in decentralized governance**
August 25, 2013 9:00 to 11:00

Session Chair: Lars-Erik Borge, Norwegian University of Science and Tech
Session type: contributed

**Fractionalization, Polarization and Local Public Goods: Natural-Experimental Evidence from Japanese City Data**
By Takeshi Miyazaki; Kyushu University
Presented by: Takeshi Miyazaki, Kyushu University
Discussant: Katsuyoshi Nakazawa, Toyo university

**Margin of Victory and Crowding Out of Intergovernmental Grants -- Evidence from Taiwan's Lottery Grants**
By Shih-Ying Wu; National Tsing Hua University
Presented by: Shih-Ying Wu, National Tsing Hua University
Discussant: Peter Claeys, Universitat de Barcelona

**If you want me to stay, pay**
By Peter Claeys; Universitat de Barcelona
Federico Martire; Università di Torino
Presented by: Peter Claeys, Universitat de Barcelona
Discussant: Shih-Ying Wu, National Tsing Hua University

**Does the method adopted for distribution of services by amalgamating municipalities affect expenditure after amalgamation? Evidence from Japan [slides]**
By Katsuyoshi Nakazawa; Toyo university
Tomohisa Miyashita; PHP research institute
Presented by: Katsuyoshi Nakazawa, Toyo university
Discussant: Takeshi Miyazaki, Kyushu University

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Session ID 50: **Tax Evasion and Money Laundering**
August 25, 2013 9:00 to 11:00

Session Chair: Carmelo Petraglia, University of Basilicata
Session type: contributed
Tax evasion, social norms and economic growth
By Lars Kunze; TU Dortmund
Carlos Bethencourt; Universidad de La Laguna
Presented by: Lars Kunze, TU Dortmund
Discussant: André Seidel, Dresden University of Technology

Tax Evasion of Firms, Tax Loopholes and Corruption
By André Seidel; Dresden University of Technology
Marcel Thum; Dresden University of Technology
Presented by: André Seidel, Dresden University of Technology
Discussant: Lars Kunze, TU Dortmund

Tax compliance under horizontal and vertical equity conditions. An experimental approach
By Massimo Finocchiaro Castro; Mediterranean Univ. of Reggio Calabria
Ilde Rizzo; University of Catania
Presented by: Massimo Finocchiaro Castro, Mediterranean Univ. of Reggio Calabria
Discussant: Carmelo Petraglia, University of Basilicata

Money Laundering as a Financial Sector Crime A New Approach to Measurement, with an Application to Italy
By Guerino Ardizzi; Banca d'Italia
Carmelo Petraglia; University of Basilicata
Massimiliano Piacenza; University of Torino
Friedrich Schneider; University of Linz
Gilberto Turati; University of Torino
Presented by: Carmelo Petraglia, University of Basilicata
Discussant: Massimo Finocchiaro Castro, Mediterranean Univ. of Reggio Calabria

Session ID 53: Designing Optimal Tax Structures
August 25, 2013 9:00 to 11:00

Session Chair: Katherine Cuff, McMaster University
Session type: contributed

Monitoring and Optimal Income Taxation with Involuntary Unemployment
By Robin Boadway; Queen's University
Katherine Cuff; McMaster University
Presented by: Katherine Cuff, McMaster University
Discussant: Linus Mattauch, Mercator Research Institute / TU Berlin

Hypergeorgism: When is rent taxation as a remedy for insufficient capital accumulation socially optimal?
By Ottmar Edenhofer; Potsdam Institute for Climate Impact Research / MCC
Linus Mattauch; Mercator Research Institute / TU Berlin
Jan Siegmeier; MCC Mercator Research Institute on Global Commons and Climate Change / TU Berlin
Presented by: Linus Mattauch, Mercator Research Institute / TU Berlin  
Discussant: Hongyan Yang, Jacobs University Bremen

Hypergeorgism: When is rent taxation as a remedy for insufficient capital accumulation socially optimal?  
By Ottmar Edenhofer; Potsdam Institute for Climate Impact Research / MCC  
Linus Mattauch; Mercator Research Institute / TU Berlin  
Jan Siegmeier; MCC Mercator Research Institute on Global Commons and Climate Change / TU Berlin  
Presented by: Linus Mattauch, Mercator Research Institute / TU Berlin  
Discussant: Hongyan Yang, Jacobs University Bremen

Second-Best Income Taxation with Endogenous Human Capital and Borrowing Constraints  
By Bas Jacobs; Erasmus School of Economics, Erasmus University Rotterdam  
Hongyan Yang; Jacobs University Bremen  
Presented by: Hongyan Yang, Jacobs University Bremen  
Discussant: Katherine Cuff, McMaster University

Session ID 54: Issues in International Taxation  
August 25, 2013 9:00 to 11:00

Session Chair: Ulf Maier, LMU München
Session type: contributed

Regulatory competition in credit markets with capital standards as signals  
By Andreas Haufler; University of Munich  
Ulf Maier; LMU München  
Presented by: Ulf Maier, LMU München  
Discussant: Johannes Pauser, Institute for Employment Research (IAB)

Tax Competition and Double Tax Treaties with Mergers and Acquisitions [slides]  
By Benjamin Siggelkow; University of Hagen  
Presented by: Benjamin Siggelkow, University of Hagen  
Discussant: Julian Alworth, European Investment Consulting

The CCCTB option – an experimental study [slides]  
By Andreas Oestreicher; Georg-August-Universität Göttingen  
Claudia Keser; Universität Göttingen  
Gerrit Kimpel; Georg-August-Universität Göttingen  
Presented by: Andreas Oestreicher, Georg-August-Universität Göttingen  
Discussant: Benjamin Siggelkow, University of Hagen

Capital mobility, imperfect labour markets, and the provision of public goods  
By Johannes Pauser; Institute for Employment Research (IAB)
Session ID 70: Local Public Finance  
August 25, 2013 9:00 to 11:00

Session Chair: Fabio Padovano, Université Rennes 1  
Session type: contributed

Institutions improving fiscal performance: evidence from Swedish municipalities  
By Lina Maria Ellegård; Lund University  
Jens Dietrichson; Lund University  
Presented by: Jens Dietrichson, Lund University  
Discussant: Tra Tran, Sorbonne Business School

Governments' use of Public Private Partnership: Looking for Hiding Debt or Efficiency  
By Marco Buso; University of Padova  
Frédéric Marty; University of Nice Sophia-Antipolis  
Tra Tran; Sorbonne Business School  
Presented by: Tra Tran, Sorbonne Business School  
Discussant: Jens Dietrichson, Lund University

Interactions in local governments’ spending decisions: Evidence from Portugal  
By Hélia Costa; European University Insitute  
Linda Veiga; Universidade do Minho and NIPE  
Miguel Portela; University of Minho  
Presented by: Linda Veiga, Universidade do Minho and NIPE  
Discussant: Benjamin Lockwood, Warwick

Tax More, Employ More? A Regression Discontinuity Analysis of Local Political Parties in the UK  
By Benjamin Lockwood; Warwick  
Presented by: Benjamin Lockwood, Warwick  
Discussant: Linda Veiga, Universidade do Minho and NIPE

Session ID 84: Corporate Taxation  
August 25, 2013 9:00 to 11:00

Session Chair: Dominika Langenmayr, University of Munich  
Session type: contributed

FAT or VAT? The Financial Activities Tax as a Substitute to Imposing Value Added Tax on Financial Services  
By Thiess Buettner; FAU Erlangen Nuremberg  
Katharina Erbe; FAU Erlangen Nuremberg
Presented by: Katharina Erbe, FAU Erlangen Nuremberg
Discussant: Thomas Hemmelgarn, European Commission

**Taxation and Corporate Risk-Taking**
By Dominika Langenmayr; University of Munich
Rebecca Lester; Massachusetts Institute of Technology

Presented by: Dominika Langenmayr, University of Munich
Discussant: Masaaki Suzuki, Kyoto University

**Tax Reforms and the Capital Structure of Banks**
By Thomas Hemmelgarn; European Commission
Daniel Teichmann; Goethe University Frankfurt

Presented by: Daniel Teichmann, Goethe University Frankfurt
Discussant: Katharina Erbe, FAU Erlangen Nuremberg

**Corporate Effective Tax Rates in Asian Countries**
By Masaaki Suzuki; Kyoto University

Presented by: Masaaki Suzuki, Kyoto University
Discussant: Dominika Langenmayr, University of Munich

**Session ID 93: Public Policy and Subnational Operations**
August 25, 2013 9:00 to 11:00

Session Chair: Ehtisham Ahmad, London School of Economics
Session type: contributed

**Public-private contracting under limited commitment**
[slides]
By Daniel Danau; University of Caen
Annalisa Vinella; University of Bari

Presented by: Annalisa Vinella, University of Bari
Discussant: Martin Altemeyer-Bartscher, Halle Institute for Economic Research

**Fiscal Policy May Be Harmful When It Is Effective**
[slides]
By Yasushi Iwamoto; University of Tokyo

Presented by: Yasushi Iwamoto, University of Tokyo
Discussant: Floris Zoutman, Erasmus University/Tinbergen Institute

**Implementing the second-best allocation: identifying the simplest possible tax system**
By Sander Renes; Erasmus University Rotterdam
Floris Zoutman; Erasmus University/Tinbergen Institute

Presented by: Floris Zoutman, Erasmus University/Tinbergen Institute
Discussant: Yasushi Iwamoto, University of Tokyo

On Inter-jurisdictional Cooperation and Bureaucracy Efficiency
By Martin Altemeyer-Bartscher; Halle Institute for Economic Research
Peter haug; Halle Institute for Economic Research
Presented by: Martin Altemeyer-Bartscher, Halle Institute for Economic Research
Discussant: Annalisa Vinella, University of Bari

Session ID 103: Environmental and climate economics
August 25, 2013 9:00 to 11:00

Session Chair: Panos Hatzipanayotou, Athens University of Economics and Busin
Session type: contributed

Biofuel mandate versus favourable taxation of electric cars: The case of Norway
[slides]
By Geir Bjertnæs; Statistics Norway
Presented by: Geir Bjertnæs, Statistics Norway
Discussant: Lydia Blaschtschak, TU Berlin

Optimal consumption Taxes, Cross-Border Pollution and Economic Integration
By Panos Hatzipanayotou; Athens University of Economics and Busin
Michael Michael; University of Cyprus
Presented by: Panos Hatzipanayotou, Athens University of Economics and Busin
Discussant: Karl Zimmermann, TU Berlin

On the Externalities of Carbon Taxation
[slides]
By Hendrik Ritter; Otto-von-Guericke-Universität Magdeburg
Karl Zimmermann; TU Berlin
Presented by: Karl Zimmermann, TU Berlin
Discussant: Sinikka Hamalainen, University of Tampere

Unilateral Environmental Policy and Heterogeneous Firms
By Lydia Blaschtschak; TU Berlin
Presented by: Lydia Blaschtschak, TU Berlin
Discussant: Geir Bjertnæs, Statistics Norway

Session ID 101: Government Size, Public Investment, Labor Market, and Growth
August 25, 2013 9:00 to 11:00

Session Chair: Akpan Ekpo, WAIFEM
Session type: contributed
Heterogeneous Effects of European Monetary Integration on Labor Market Institutions
By Zohal Hessami; University of Konstanz
Presented by: Zohal Hessami, University of Konstanz
Discussant: Akpan Ekpo, WAIFEM

Can a Government Enhance Long-run Growth by Changing the Composition of Public Expenditure?
By Atsuyoshi Morozumi; University of Nottingham
Santiago Acosta Ormaechea; IMF
Presented by: Atsuyoshi Morozumi, University of Nottingham
Discussant: Zohal Hessami, University of Konstanz

STATE, PUBLIC INVESTMENTS AND ECONOMIC DEVELOPMENT IN WEST AFRICA: EVIDENCE FROM PANEL DATA
[slides]
By Akpan Ekpo; WAIFEM
Presented by: Akpan Ekpo, WAIFEM
Discussant: Francisco Veiga, Universidade do Minho

Government size and economic development
[slides]
By Susana Martins; Universidade do Minho
Francisco Veiga; Universidade do Minho
Presented by: Francisco Veiga, Universidade do Minho
Discussant: Atsuyoshi Morozumi, University of Nottingham

Session ID 113: Keynote Lecture V: Economic Development, Leadership Change, and Democratization
August 25, 2013 11:30 to 12:30

Session Chair: Jorge Martinez-Vazquez, Georgia State University
Session type: panel

Economic Development, Leadership Change, and Democratization
Presented by:
Daniel Treisman, UCLA

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