### 66th Annual Congress of the International Institute of Public Finance

#### Summary of All Sessions

Click [here](#) for an index of all participants

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80 sessions, 254 papers

66th Annual Congress of the International Institute of Public Finance

Complete List of All Sessions

Session 1: Tax Compliance I

Session Chair: Matthew Rablen, Brunel University

Session type: contributed

Date: August 23, 2010

Time: 13:30 - 15:00
Location: A128

Deterrence Effects of Audit Sampling Rules: An Experimental Study
JEL codes: H26/M42/C92/C72
By Fangfang Tan; Tilburg University
Andrew Yim; Tilburg University
Presented by: Fangfang Tan, Tilburg University
Discussant: Vilen Lipatov, Frankfurt University

Political Support and Tax Compliance: A Social Interaction Approach
By Chaim Fershtman; Tel Aviv University
Vilen Lipatov; Frankfurt University
Presented by: Vilen Lipatov, Frankfurt University
Discussant: Matthew Rablen, Brunel University

Audit Probability Versus Audit Effectiveness: The Beckerian Approach Revisited
By Matthew D. Rablen; Brunel University
Presented by: Matthew Rablen, Brunel University
Discussant: Fangfang Tan, Tilburg University

Session 2: Corporate Taxation

Session Chair: Jouko Ylä-Liedenpohja, University of Tampere
Session type: contributed
Date: August 23, 2010
Time: 13:30 - 15:00
Location: A122

Prevention of an entrepreneur’s income shifting in a Nordic dual tax
JEL codes: H25, H26
By Jouko Ylä-Liedenpohja; University of Tampere
Presented by: Jouko Ylä-Liedenpohja, University of Tampere
Discussant: Katharina Finke, Centre for European Economic Research

Assessing the impact of ACE and CBIT Regimes on Heterogeneous Firms and on Aggregate Tax Revenue - A Microsimulation Analysis for Germany
By Katharina Finke; Centre for European Economic Research (ZEW)
Jost H. Heckemeyer; Centre for European Economic Research (ZEW)
Presented by: Katharina Finke, Centre for European Economic Research
Discussant: Benedikt Zinn, Centre for European Economic Research
Non-profit taxation on corporations in the EU: Lessons from corporate tax reforms in Germany and tax implications of the current financial crisis

By Christoph Spengel, University of Mannheim
Benedikt Zinn, Centre for European Economic Research (ZEW)

Presented by: Benedikt Zinn, Centre for European Economic Research
Discussant: Jouko Ylä-Liedenpohja, University of Tampere

Session 3: Education

Session Chair: Torberg Falch, Norwegian University of Science and Tech
Session type: contributed
Date: August 23, 2010
Time: 13:30 - 15:00
Location: A138

Public versus Private Education with Risky Human Capital

JEL codes: I22, J24, H52
By Fabian Kindermann; University of Wuerzburg and Netspar

Presented by: Fabian Kindermann, University of Wuerzburg
Discussant: Gerhard Kempkes, Deutsche Bundesbank

Partisan Politics, Ability-Tracking, and the Composition of Public Education Spending

By Gerhard Kempkes; Deutsche Bundesbank

Presented by: Gerhard Kempkes, Deutsche Bundesbank
Discussant: Torberg Falch, Norwegian University of Science and Tech

Teacher mobility responses to wage changes: Evidence from a quasi-natural experiment

By Torberg Falch; Norwegian University of Science and Technology

Presented by: Torberg Falch, Norwegian University of Science and Tech
Discussant: Fabian Kindermann, University of Wuerzburg

Session 4: Profit Taxation and Finance

Session Chair: Christian Keuschnigg, University of St.Gallen
Session type: contributed
Date: August 23, 2010
Time: 13:30 - 15:00
Location: A114

The 2008 Financial Crisis and Taxation Policy
Japanese Firms' Debt Policy and Tax Policy

By Shigeki Kunieda; Hitotsubashi University
Junichiro Takahata; Hitotsubashi University
Haruna Yada; Dai-ichi Life insurance Company

Presented by: SHIGEKI KUNIEDA, HITOTSUBASHI UNIVERSITY
Discussant: Christian Keuschnigg, University of St.Gallen

Profit Taxation, Innovation and the Financing of Heterogeneous Firms

By Christian Keuschnigg; University of St. Gallen
Evelyn Ribi; University of St. Gallen

Presented by: Christian Keuschnigg, University of St.Gallen
Discussant: Thomas Hemmelgarn, European Commission

Session 5: Economics of Crime

Session Chair: Sarah Necker, University of Heidelberg
Session type: contributed
Date: August 23, 2010
Time: 13:30 - 15:00
Location: B139

Tax Evasion Behavior in the Presence of Progressive Taxation and Increasing Risk
JEL codes: H26
By John E. Anderson; University of Nebraska, USA

Presented by: John Anderson, University of Nebraska
Discussant: Sarah Necker, University of Heidelberg

Coping with the Crime Shock of Opening the Iron Curtain - Evidence from a German State
By Sarah Necker; University of Heidelberg

Presented by: Sarah Necker, University of Heidelberg
Discussant: John Anderson, University of Nebraska

Session 6: Local Governments
Session Chair: Frédéric Blaeschke, Kassel University

Session type: contributed
Date: August 23, 2010
Time: 13:30 - 15:00
Location: B159

Granting Public or Private Consumption? Effects of Grants on Local Public Spending and Income Taxes

JEL codes: C23 H72 H77 R51
By Heléne L. Nilsson; Department of Economics, Uppsala University
Presented by: Heléne Lundqvist Nilsson, Uppsala University
Discussant: Gilberto Turati, Università di Torino

Fiscal Decentralization and Spending Efficiency of Local Governments

By Lorenzo Boetti; University of Turin
Massimiliano Piacenza; University of Turin
Gilberto Turati; University of Turin
Presented by: Gilberto Turati, Università di Torino
Discussant: Frédéric Blaeschke, Kassel University

Conditional grants to independent regional and local governments: The trade-off between incentive and wasteful grant-seeking

By Ivo Bischoff; University of Kassel
Frédéric Blaeschke; University of Kassel
Presented by: Frédéric Blaeschke, Kassel University
Discussant: Heléne Lundqvist Nilsson, Uppsala University

Session 7: Information Exchange and Tax Compliance

Session Chair: Niels Johannesen, University of Copenhagen

Session type: contributed
Date: August 23, 2010
Time: 13:30 - 15:00
Location: H425

Does the Savings Tax Directive Prevent Tax Evasion? Evidence from four EU Member States*

JEL codes: H26
By Peter Schwarz; Jacobs University
Thomas Rixen; Social Science Research Center Berlin (WZB)
Presented by: Peter Schwarz, Jacobs University
Discussant: Niels Johannesen, University of Copenhagen
**Tax Evasion and Swiss Bank Deposits**
By Niels Johannesen; University of Copenhagen  
   Presented by: Niels Johannesen, University of Copenhagen  
   Discussant: Bob Krebs, University of Innsbruck

**Information exchange in international tax matters: An empirical analysis**
By Bob Krebs; University of Innsbruck/Department of Economics and Statistics  
Michael Pfaffermayr; University of Innsbruck/Department of Economics and Statistics  
Hannes Winner; University of Salzburg/Department of Economics and Social Sciences  
   Presented by: Bob Krebs, University of Innsbruck  
   Discussant: Peter Schwarz, Jacobs University

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**Session 8: Economics of the Media**

Session Chair: Massimo Bordignon, Catholic University of Milan  
Session type: contributed  
Date: August 23, 2010  
Time: 13:30 - 15:00  
Location: Horsal 2

**The right look: Conservative politicians look better and their voters reward it**
JEL codes: D72, J45, J7  
By Niclas Berggren; The Ratio Institute  
Henrik Jordahl; The Research Institute of Industrial Economics (IFN)  
Panu Poutvaara; University of Helsinki  
   Presented by: Henrik Jordahl, Research Institute of Industrial Economics (IFN)  
   Discussant: Massimo Bordignon, Catholic University of Milan

**Media, Information and Voters' behaviour. National referenda on Fiscal Federalism in Italy.**
By Massimo Bordignon; Catholic University of Milan  
Maria Flavia Ambrosanio; Catholic University of Milan  
Veronica Grembi; Catholic University of Milan  
   Presented by: Massimo Bordignon, Catholic University of Milan  
   Discussant: Henrik Jordahl, Research Institute of Industrial Economics (IFN)

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**Session 9: Intergenerational Transfers and Insurance**

Session Chair: Oscar Erixson, Uppsala University  
Session type: contributed  
Date: August 23, 2010
Time: 13:30 - 15:00
Location: A156

**Instruments for Intergenerational Risk Sharing**

JEL codes: E21, H55, J18

By Thijs Knaap; CPB Netherlands Bureau for Economic Policy Analysis

Presented by: Thijs Knaap, CPB

Discussant: T. Scott Findley, Utah State University

**Using the Estate Tax to Coordinate Across Generations**

By James Feigenbaum; Utah State University
T. Scott Findley; Utah State University

Presented by: T. Scott Findley, Utah State University

Discussant: Oscar Erixson, Uppsala University

**The Effect of Inheritance Receipt on Capital and Labor Income: Evidence from Swedish Panel Data**

By Mikael Elinder; Uppsala University
Oscar Erixson: Uppsala University

Presented by: Oscar Erixson, Uppsala University

Discussant: Thijs Knaap, CPB

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**Session 10: International Cooperation**

Session type: contributed
Date: August 23, 2010
Time: 13:30 - 15:00
Location: B153

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**Session 11: Merit Goods and Social Interaction**

Session Chair: Knud Munk, UCL
Session type: contributed
Date: August 23, 2010
Time: 13:30 - 15:00
Location: F332

**Smoking Bans in the Presence of Social Interaction**

JEL codes: L13, I18, D61

By Christian Bauer; LMU Munich
Joerg Lingens; University of Muenster

Presented by: Jörg Lingens, University of Münster
Discussant: Kaisa Kotakorpi, University of Tampere

**Personalised regulation of sinful consumption**
By Markus Haavio; Bank of Finland and HECER
Kaisa Kotakorpi; University of Tampere

**Presented by:** Kaisa Kotakorpi, University of Tampere

Discussant: Knud Munk, UCL

**Taxation of Status Goods**
By Knud J. Munk; Université catholique de Louvain

**Presented by:** Knud Munk, UCL

**Discussant:** Jörg Lingens, University of Münster

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**Session 12: Public Goods**

Session Chair: Michael Michael, University of Cyprus

Session type: contributed

Date: August 23, 2010

Time: 13:30 - 15:00

Location: F416

**Participation and Multiple Demand Levels for a Joint Project**
JEL codes: H41

By Ryusuke Shinohara; Faculty of Economics, Shinshu University

**Presented by:** Ryusuke Shinohara, Shinshu University

**Discussant:** Florian Morath, Max Planck Institute for Intellectual Property, Competition and Tax Law

**Volunteering and the value of ignorance**

By Florian Morath; Max Planck Institute for Intellectual Property

**Presented by:** Florian Morath, Max Planck Institute for Intellectual Property, Competition and Tax Law

**Discussant:** Michael Michael, University of Cyprus

**Cross-Border Pollution and Integrated Reforms of Trade and Environmental Tax Policies in Large Economies**

By Michael S. Michael; University of Cyprus
Panos Hatzipanayotou: Athens University of Economics and Business
Nicos Tsakiris: University of Ioannina

**Presented by:** Michael Michael, University of Cyprus

**Discussant:** Ryusuke Shinohara, Shinshu University
Session 14: Tax Evasion

Session Chair: Rainald Borck, University of Passau
Session type: contributed
Date: August 23, 2010
Time: 15:30 - 17:30
Location: A138

**Tax Evasion, Enforcement and Occupational Choice**
JEL codes: H26, D72, J24,
By Rainald Borck; University of Passau
Christian Traxler; Max Planck Institute for Research on Collective Goods
Presented by: Rainald Borck, University of Passau
Discussant: Silvia Fedeli, Universita' di Roma

**International VAT frauds: The carousel game**
By Silvia Fedeli; Sapienza - Universita’ di Roma
Facolta’ di Economia
Dipartimento di Economia Pubblica
Via del Castro Laurenziano, 9
00161 Roma – Italy
E-mail: silvia.fedeli@uniroma1.it
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Francesco Forte; Sapienza - Universita’ di Roma
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00161 Roma – Italy
E-mail: francesco.forte@uniroma1.it
Tel. and Fax +39 06 4976 6399
Presented by: Silvia Fedeli, Universita' di Roma
Discussant: Rainald Borck, University of Passau

Session 15: Optimal Income Taxation I

Session Chair: Olivier Bargain, UCD
Session type: contributed
Date: August 23, 2010
Time: 15:30 - 17:30
Location: A156

**Marginal Deadweight Loss when the Income Tax is Nonlinear**
Veblen’s Theory of the Leisure Class Revisited: Implications for Optimal Income Taxation
By Thomas Aronsson; Umeå University
Olof Johansson-Stenman; University of Gothenburg
Presented by: Olof Johansson-Stenman, University of Gothenburg
Discussant: Olivier Bargain, UCD

Optimal taxation, critical-level utilitarianism and economic growth
By LUCA SPATARO; University of Pisa
THOMAS RENSTROM; Durham University
Presented by: Thomas Renstrom, Durham University
Discussant: Laurent Simula, Uppsala University

Social Preferences in Ireland: An Optimal Taxation Approach
By Olivier Bargain; UC Dublin
Claire Keane; UC Dublin
Presented by: Olivier Bargain, UCD
Discussant: Thomas Renstrom, Durham University

Session 16: Minimum Wage Policy

Session Chair: Ronnie Schöb, Freie Universität Berlin
Session type: contributed
Date: August 23, 2010
Time: 15:30 - 17:30
Location: H425

Optimal Minimum Wage Policy and the Informal Sector
JEL codes: H32, H26, K42
By Katherine Cuff; McMaster University, Canada
Nicolas Marceau; UQAM, Canada
Steeve Mongrain; Simon Fraser University, Canada
Joanne Roberts; University of Calgary
Presented by: Katherine Cuff, McMaster University
Discussant: Aart Gerritsen, Erasmus University Rotterdam

Optimal Minimum Wages and Optimal Redistribution in Competitive Labor Markets with Endogenous Skill Formation
High taxes, shadow work and minimum wages

By Tone Ognedal,
Department of Economics,
University of Oslo

Presented by: tone ognedal, university of oslo
Discussant: Katherine Cuff, McMaster University

Minimum wages and their alternatives: a critical assessment

By Andreas Knabe; FU Berlin
Ronnie Schöb; FU Berlin

Presented by: Ronnie Schöb, Freie Universität Berlin
Discussant: tone ognedal, university of oslo

Session 17: Environmental Policy and Taxation

Session Chair: Bas Jacobs, Erasmus University Rotterdam
Session type: contributed
Date: August 23, 2010
Time: 15:30 - 17:30
Location: A144

The Monopolistic Polluter Under Environmental Liability Law

JEL codes: K 13, Q 58
By Alfred Endres, University of Hagen
Tim Friehe, University of Konstanz

Presented by: Tim Friehe, University of Konstanz
Discussant: Martin Altemeyer-Bartscher, Chemnitz University of Technology

The Private Provision of International Impure Public Goods: the Case of Climate Policy

By Martin Altemeyer-Bartscher
Department of Economics, Chemnitz University of Technology, Department of Economics.
Dirk T.G. Rübbelke
Center for International Climate and Environmental Research – Oslo (CICERO).
Anil Markandya
Department of Economics & International Development, University of Bath.

Presented by: Martin Altemeyer-Bartscher, Chemnitz University of Technology
Discussant: Bas Jacobs, Erasmus University Rotterdam
What is the best environmental policy? Taxes, permits and rules under economic and environmental uncertainty
By Konstantinos Angelopoulos; University of Glasgow
George Economides; Athens University of Economics and Business
Apostolis Philippopoulos; Athens University of Economics and Business, University of Glasgow, and CESifo
Presented by: George Economides,
Discussant: Tim Frieh, University of Konstanz

Pigou Meets Mirrlees: On the Irrelevance of Tax Distortions for the Second-Best Pigouvian Tax
By Bas Jacobs; Erasmus University Rotterdam
Ruud A. de Mooij; Erasmus University Rotterdam
Presented by: Bas Jacobs, Erasmus University Rotterdam
Discussant: George Economides,

Session 18: Tax Competition I

Session Chair: John Wilson, Michigan State University
Session type: contributed
Date: August 23, 2010
Time: 15:30 - 17:30
Location: Horsal 1

Coordinated Tax-Tariff Reforms, Informality, and Welfare Distribution
JEL codes: F11, F13, H20
By Jenny E. Ligthart; Tilburg University
Gerard C. van der Meijden; Tilburg University
Presented by: Gerardus Cornelis Meijden, Tilburg University
Discussant: Alejandro Esteller-More, University of Barcelona-IEB

POLITICS OR MOBILITY? EVIDENCE FROM US EXCISE TAXATION
By Alejandro Esteller-Moré; Universitat de Barcelona & IEB
Leonzio Rizzo; Università di Ferrara & IEB
Presented by: Alejandro Esteller-More, University of Barcelona-IEB
Discussant: Kota Sugahara, Kyoto Sangyo University

Endogenous Choice on Tax Instruments in a Tax Competition Model: Unit Tax versus Ad Valorem Tax
By Nobuo Akai; Osaka University
Hikaru Ogawa; Nagoya University
Yoshitomo Ogawa; Kinki University
Presented by: Yoshitomo Ogawa, Kinki University
Discussant: John Wilson, Michigan State University
**Preferential Trade Agreements and Tax Competition with Internationally Mobile Firms**
By Nathan Cook; Furman University  
John Douglas Wilson; Michigan State University  
Presented by: John Wilson, Michigan State University  
Discussant: Gerardus Cornelis Meijden, Tilburg University

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**Session 19: Shadow Economy I**

Session Chair: Reinhard Neck, Klagenfurt University  
Session type: contributed  
Date: August 23, 2010  
Time: 15:30 - 17:30  
Location: B153

**Corruption and the shadow economy: Like oil and vinegar, like water and fire?**  
JEL codes: O17,O5,D78,H11  
By Andreas Buehn, Technische Universität Dresden  
Friedrich Schneider, University of Linz  
Presented by: Andreas Buehn, Technische Universitaet Dresden  
Discussant: Reinhard Neck, Klagenfurt University

**Business in Transition: Operating under the Shadow of the Informal Sector**  
Assoc Prof. Marta Orviska  
By Assoc Prof. Marta Orviska; Matej Bel University  
Professor John Hudson; University of Bath  
Presented by: John Hudson, University of Bath  
Discussant: Andreas Buehn, Technische Universitaet Dresden

**The Shadow Economy under Changing Tax Systems and Structures**  
[slides]  
By Reinhard Neck; Klagenfurt University  
Friedrich Schneider; University of Linz  
Jens Uwe Wächter; DekaBank  
Presented by: Reinhard Neck, Klagenfurt University  
Discussant: John Hudson, University of Bath

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**Session 20: Budgeting, Public Investment and Deficits**

Session Chair: Jenny Ligthart, Tilburg University  
Session type: contributed
Date: August 23, 2010  
Time: 15:30 - 17:30  
Location: B139

**Does Fiscal Reform Change the Revenue-Expenditure Nexus? Evidence from Some OECD Countries**  
JEL codes: E62, H61, H62  
By Tomomi Miyazaki; Toyo University  
Presented by: Tomomi Miyazaki, Toyo University  
Discussant: Tomomi Miyazaki, Toyo University

**A Soft Budget Constraint Problem in Local Public Finance: The Case of Korea**  
By Joong-Ho Kook; Yokohama City University,  
Presented by: Joong-Ho Kook, Yokohama City University  
Discussant: Joong-Ho Kook, Yokohama City University

**The Long and Winding Road to Local Fiscal Equity in the United States: A Fifty Year Retrospective**  
By Jorge Martinez-Vazquez; Georgia State University  
Andrey Timofeev; Georgia State University  
Presented by: Andrey Timofeev, Georgia State University  
Discussant: Jenny Ligthart, Tilburg University

**Output Dynamics, Technology, and Public Investment**  
By Pedro R. D. Bom; Tilburg University  
Ben J. Heijdra; University of Groningen  
Jenny E. Ligthart; Tilburg University  
Presented by: Jenny Ligthart, Tilburg University  
Discussant: Andrey Timofeev, Georgia State University

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Session 21: Tax Compliance II

**Session Chair:** Jean-Marie Lozachmeur, Toulouse School of Economics

Session type: contributed  
Date: August 23, 2010  
Time: 15:30 - 17:30  
Location: A122

**On IRS's Service and Enforcement**  
JEL codes: H26
The Tax Compliance Game with Some Evasion-Averse Taxpayers

By Joao Gondim; ESAF and TSE

Presented by: Joao Luis Gondim, Toulouse School of Economics

Discussant: Jean-Marie Lozachmeur, Toulouse School of Economics

Shifting of red tape? The relationship of tax authority behavior and compliance cost burdens

By Sebastian Eichfelder; University of Wuppertal - Schumpeter School of Business and Economics

Chantal Kegels; Bureau Fédéral du Plan Brussels and Université Catholique de Louvain

Presented by: Sebastian Eichfelder, University of Wuppertal

Discussant: Cheng-Chen Yang, Academia Sinica

The Political Economy of the (Weak) Enforcement of Sales Tax

By Martin Besfamille; Universidad Torcuato Di Tella
Philippe de Donder; Toulouse School of Economics
Jean-Marie Lozachmeur; Toulouse School of Economics

Presented by: Jean-Marie Lozachmeur, Toulouse School of Economics

Discussant: Sebastian Eichfelder, University of Wuppertal

Session 22: Migration

Session Chair: Eckhard Janeba, University of Mannheim

Session type: contributed
Date: August 23, 2010
Time: 15:30 - 17:30
Location: F332

Mobility and local income redistribution

JEL codes: H23, H71, H73

By David Stadelmann; University of Fribourg; Bd. de Perolles 90; 1700 Fribourg (Switzerland)
Sigrid Röhrs; University of Zurich; Institute for Empirical Research in Economics (IEW);
Mühlbachstrasse 86; 8008 Zürich (Switzerland)

Presented by: David Stadelmann, University of Fribourg

Discussant: Wido Geis, ifo Institute for Economic Research

State Taxes, Tax Exemptions and What They Reveal about Elderly Migration
How do Migrants Choose Their Destination Country? An Analysis of Institutional Determinants
By Wido Geis; Ifo Institute of Economic Research, Munich
Silke Uebelmesser; University of Munich
Martin Werding; University of Bochum
Presented by: Wido Geis, Ifo Institute for Economic Research
Discussant: Ali Onder, Uppsala Universitet

City Competition for the Creative Class
By Eckhard Janeba; University of Mannheim
Thiess Büttner; University of Munich and IFO
Presented by: Eckhard Janeba, University of Mannheim
Discussant: David Stadelmann, University of Fribourg

Session 23: Fertility and Education

Session Chair: Elke Lüdemann, Ifo Institute
Session type: contributed
Date: August 23, 2010
Time: 15:30 - 17:30
Location: A128

Education Investment and Fertility
JEL codes: I28 J13 O41
By Atsushi Miyake; Kobe Gakuin University
Masaya Yasuoka; The University of Kitakyushu
Presented by: Atsushi Miyake, Kobe Gakuin University
Discussant: Elke Lüdemann, Ifo Institute

Do Couples Bargain over Fertility? New Evidence Based on Child Preference Data
By Timo Hener; Ifo Institute
Presented by: Timo Hener, Ifo Institute
Discussant: Atsushi Miyake, Kobe Gakuin University

Migration Background and School Tracking: Is there a Double Disadvantage for Second-Generation Immigrants?
By Elke Luedemann; Ifo Institute for Economic Research
Guido Schwerdt; Ifo Institute for Economic Research
Presented by: Elke Lüdemann, Ifo Institute
Discussant: Timo Hener, Ifo Institute

Session 24: Care for Children and the elderly

Session Chair: Stanley Winer, Carleton University
Session type: contributed
Date: August 23, 2010
Time: 15:30 - 17:30
Location: A114

Child care subsidies revisited
JEL codes: C68, H31, J22
By Egbert L.W. Jongen; CPB Netherlands Bureau for Economic Policy Analysis
Presented by: Egbert Jongen, CPB
Discussant: Masaya Yasuoka, The University of Kitakyushu

Child-care Support Policy and Fertility in a Model Based on the Supply of Child-care Services
By Masaya Yasuoka; The University of Kitakyushu
Atsushi Miyake; Kobe Gakuin University
Presented by: Masaya Yasuoka, The University of Kitakyushu
Discussant: Stanley Winer, Carleton University

Intergenerational transmission of skills during childhood and optimal fiscal policy
By Alessandra Casarico; Bocconi University, Italy
Luca Micheletto; State University of Milan, Italy
Alessandro Sommacal; University of Verona, Italy
Presented by: Alessandra Casarico, Universita' Bocconi
Discussant: Egbert Jongen, CPB

By Haizhen Mou; Johnson-Shoyama Graduate School of Public Policy, University of Saskatchewan.
Stanley L. Winer: School of Public Policy and Department of Economics, Carleton University, CESifo and ICER.
Presented by: Stanley Winer, Carleton University
Discussant: Alessandra Casarico, Universita' Bocconi

Session 25: Pensions and Growth
The Political Economy of Derived Pension Rights
JEL codes: D72; D78; H55
By Marie-Louise Leroux, CORE, UcL,
Pierre Pestieau,
University of Liege, CREPP, CORE, PSE and CEPR
Presented by: Marie-Louise Leroux, Université Catholique de Louvain la Neu
Discussant: Yvonne Adema, Erasmus University Rotterdam

Pensions and ageing in a stochastic general equilibrium model
By Yvonne Adema; Erasmus University Rotterdam
Presented by: Yvonne Adema, Erasmus University Rotterdam
Discussant: Elena Del Rey, Universitat de Girona

Pensions and Fertility: Back to the Roots -- The Introduction of Bismarck's Pension Scheme and the European Fertility Decline
By Robert Fenge; University of Rostock
Beatrice Scheubel; University of Munich
Presented by: Beatrice Scheubel, University of Munich
Discussant: Marie-Louise Leroux, Université Catholique de Louvain la Neu

Dynamic Efficiency and Optimal Public Policy in an Endogenous Growth Model
By Elena Del Rey; Universitat de Girona, Spain
Miguel-Angel Lopez-Garcia; Universitat Autonoma de Barcelona, Spain
Presented by: Elena Del Rey, Universitat de Girona
Discussant: Beatrice Scheubel, University of Munich

Session 26: Cost Benefit Analysis

Session Chair: Robert Haveman, University of Wisconsin, Madison
Session type: contributed
Date: August 23, 2010
Time: 15:30 - 17:30
Location: Horsal 2

Labour as a Utility Measure in Contingent Valuation Studies – How Good is it Really?
JEL codes: D6, H4, L3, Q25
Session 27: Taxes and FDI

Session Chair: Timothy Goodspeed, Hunter College and Graduate Center, CUNY
Session type: contributed
Date: August 23, 2010
Time: 15:30 - 17:30
Location: B159

**Taxation and the quality of institutions: asymmetric effects on FDI**
JEL codes: H7, F21,F23,K00
By Serena Fatica; European Commission and University of Louvain
  - Presented by: Serena Fatica, European Commission
  - Discussant: Asa Hansson, Lund University

**The Effects of Taxation on Location and Entry Mode Decisions: M&A vs. Greenfield Investments**

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Session 28: Pensions, Wealth and Political Economy

Session Chair: Pierre Pestieau, Université de Liège
Session type: contributed
Date: August 24, 2010
Time: 9:00 - 11:00
Location: B159

On the Desirability of Taxing Capital Income to Boost Social Insurance
JEL codes: H21, D80
By Bas Jacobs; Erasmus University Rotterdam
Dirk Schindler; University of Konstanz
Presented by: Dirk Schindler, University of Konstanz
Discussant: Pierre Pestieau, Université de Liège

Sustainability of Pension System and Public Debt
By Masaya Yasuoka; The University of Kitakyushu
Presented by: Masaya Yasuoka, The University of Kitakyushu
Discussant: Jørgen Andersen, Norwegian School of Management BI

Natural resources and political survival: The roles of institutions and appropriability
By Jørgen Juel Andersen; Norwegian School of Management BI
Silje Aslaksen; University of Oslo
Retirement as a Hedge

By Pierre Pestieau
CORE, Université de Louvain, CREPP, Université de Liège, and PSE, Paris.
Pierre Pestieau, CORE and University of Liege;
Uri M. Possen, Cornell University

Presented by: Pierre Pestieau, Université de Liège
Discussant: Masaya Yasuoka, The University of Kitakyushu

Session 29: Bequests and Pensions

Session Chair: Vidar Christiansen, University of Oslo
Session type: contributed
Date: August 24, 2010
Time: 9:00 - 11:00
Location: Horsal 2

Accidental bequests: a curse for the rich and a boon for the poor
JEL codes: H21
By Helmuth Cremer; Toulouse School of Economics
Firouz Gahvari; University of Illinois at Urbana-Champaign
Pierre Pestieau; University of Liège and CORE

Presented by: Helmuth Cremer, University of Toulouse
Discussant: Vidar Christiansen, University of Oslo

Pension Reform with Variable Retirement Age – A Simulation Analysis for Germany
By Manuel Kallweit; University of Wuerzburg
Hans Fehr; University of Wuerzburg and Netspar
Fabian Kindermann; University of Wuerzburg and Netspar

Presented by: Manuel Kallweit, University of Wuerzburg
Discussant: Helmuth Cremer, University of Toulouse

Longevity, annuities and the political support for public pensions
By Helmuth Cremer; Toulouse School of Economics (GREMAQ, IDEI and Institut universitaire de France)
Philippe De Donder; Toulouse School of Economics (GREMAQ and IDEI)

Presented by: Philippe De Donder, Toulouse School of Economics
Discussant: Manuel Kallweit, University of Wuerzburg

Inheritance and income taxation
By Vidar Christiansen; University of Oslo
Presented by: Vidar Christiansen, University of Oslo
Discussant: Philippe De Donder, Toulouse School of Economics

Session 30: Public Goods and Taxation

Session Chair: William Hoyt, University of Kentucky
Session type: contributed
Date: August 24, 2010
Time: 9:00 - 11:00
Location: A114

Public Infrastructure and Optimal Tax Policies in a Polluted Small Open Economy
JEL codes: H21, H23
By Michael S. Michael; University of Cyprus, Cyprus
Panos Hatzipanayotou; Athens University of Economics and Business, Greece
Presented by: Panos Hatzipanayotou,
Discussant: Luca Micheletto, University of Milan

Public provision of private goods, self-selection and income tax avoidance
By Sören Blomquist; University of Uppsala
Vidar Christiansen; University of Oslo
Luca Micheletto; University of Milan
Presented by: Luca Micheletto, University of Milan
Discussant: William Hoyt, University of Kentucky

How Public Spending Can Help You Grow?. An Empirical Analysis for Developing Countries
By Nihal Bayraktar, Pennsylvannia University
Blanca Moreno-Dodson, World Bank
Presented by: Blanca Moreno-Dodson, World Bank
Discussant: Panos Hatzipanayotou,

Optimal Taxation in the Presence of Congestible Public Goods
By William H. Hoyt; University of Kentucky
Presented by: William Hoyt, University of Kentucky
Discussant: Blanca Moreno-Dodson, World Bank

Session 31: Tax Evasion and Tax Avoidance

Session Chair: David Merriman, Institute of Government and Public Affai
Session type: contributed
Date: August 24, 2010
Minimum Wage and Tax Evasion: Theory and Evidence
JEL codes: H26, H32, J38
By Mirco Tonin; University of Southampton
   Presented by: Mirco Tonin, University of Southampton
   Discussant: Aloys Prinz, University of Muenster

A Moral Theory of Tax Evasion
By Aloys L. Prinz; University of Muenster
   Presented by: Aloys Prinz, University of Muenster
   Discussant: David Merriman, Institute of Government and Public Affai

Using Littered Pack Data to Estimate Cigarette Tax Avoidance in NYC
By David F. Merriman; University of Illinois Chicago
Howard Chernick; Hunter College and the Graduate Center, City Univ. of New York
   Presented by: David Merriman, Institute of Government and Public Affai
   Discussant: Mirco Tonin, University of Southampton

Session 32: Pension Reform

Session Chair: Monika Buetler.
Session type: contributed
Date: August 24, 2010
Time: 9:00 - 11:00
Location: A144

Optimal Taxes and Pensions in a Society with Myopic Agents
JEL codes: H21 H55 D91
By Kerstin Roeder; University of Augsburg
   Presented by: Kerstin Roeder, Uni Augsburg
   Discussant: Panayiota Lyssiotou, University of Cyprus

Incidence Analysis of Pension Security in the Czech Republic
By Stanislav Klazar; University of Economics, Prague
Barbora Slintakova; University of Economics, Prague
   Presented by: Barbora Slintakova, University of Economics Prague
   Discussant: Monika Buetler,

Are Child Benefits Fungible? Evidence from a Natural Policy Experiment
By Panayiota Lyssiotou; University of Cyprus
Do means-tested benefits reduce the demand for annuities? - Evidence from Switzerland

By Monika Bütler; University of St. Gallen, Cesifo, Netspar;
Kim Pijnenburg; Tilburg University, Netspar;
Stefan Staubli; University of St. Gallen, Netspar

Presented by: Monika Buetler,
Discussant: Kerstin Roeder, Uni Augsburg

Session 33: Dynamic Fiscal Policy

Session Chair: Christian Breuer, Ifo Institute
Session type: contributed
Date: August 24, 2010
Time: 9:00 - 11:00
Location: A122

Fiscal Policy Reforms and Dynamic Laffer Effects
JEL codes: E62;H30;J22;O41
By Peter van Oudheusden; Tilburg University

Presented by: Peter van Oudheusden, Tilburg University
Discussant: Chul-In Lee, Seoul National University

The Ex Ante Optimal Unemployment Insurance
By Chul-In Lee; Seoul National University

Presented by: Chul-In Lee, Seoul National University
Discussant: Christian Breuer, Ifo Institute

The Revenue Dynamics of Assessed Taxes in Germany
By Christian Breuer;
Ifo Institute;

Presented by: Christian Breuer, Ifo Institute
Discussant: Peter van Oudheusden, Tilburg University

Session 34: Taxation and the Labour Market

Session Chair: Marcel Thum, Dresden University of Technology
Session type: contributed
Date: August 24, 2010
Time: 9:00 - 11:00
Tax Fairness Perceptions and Work Effort
JEL codes: J22, D63, H31
By Thomas Cornelissen; UC London
Oliver Himmler; Goettingen University
Tobias Koenig; Hannover University
Presented by: Tobias Koenig, University of Hannover
Discussant: Marcel Thum, Dresden University of Technology

Asymmetric Information Renders Minimum Wages Less Harmful
By Ronnie Schöb; FU Berlin
Marcel Thum; TU Dresden
Presented by: Marcel Thum, Dresden University of Technology
Discussant: Tobias Koenig, University of Hannover

Session 35: Optimal Income Taxation III

Session Chair: Thomas Aronsson, Umeå University
Session type: contributed
Date: August 24, 2010
Time: 9:00 - 11:00
Location: H425

Poverty and the Optimal General Income Tax-cum-Audit Policy
JEL codes: D82; H21; H26;
By Enlinson Mattos; Getulio Vargas Foundation
Marcelo Arbex; University of Windsor
Presented by: Enlinson Mattos, Getulio Vargas Foundation
Discussant: Stefan Boeters, CPB Den Haag

Taxation of Annual Income as a Commitment Device
By Thomas Gaube; University of Osnabrueck
Presented by: Thomas Gaube, University of Osnabrück
Discussant: Marcelo Arbex, University of Windsor

Optimal Tax Progressivity in Unionised Labour Markets: What are the Driving Forces?
By Stefan Boeters; CPB Den Haag
Presented by: Stefan Boeters, CPB Den Haag
Discussant: Thomas Aronsson, Umeå University

Positional Preferences in Time and Space: Implications for Optimal Income Taxation
By Thomas Aronsson; Umeå University, Sweden.
Olof Johansson-Stenman, University of Gothenburg, Sweden.

Presented by: Thomas Aronsson, Umeå University
Discussant: Thomas Gaube, University of Osnabrück

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Session 36: The Macroeconomics of Fiscal Policy

Session Chair: Paola Profeta, Università Bocconi
Session type: contributed
Date: August 24, 2010
Time: 9:00 - 11:00
Location: A138

Budget Deficit Spillover Effects in the Euro Area
JEL codes: E620 F410 H500
By Shafik Hebous; Goethe University Frankfurt
Tom Zimmermann; Harvard University

Presented by: Shafik Hebous, Goethe University Frankfurt
Discussant: Paola Profeta, Università Bocconi

The effect of different expenditure financing in the money-in-the-production-function model
By Akihiko Kaneko; Tokyo Institute of Technology
Daisuke Matsuzaki; Okinawa International University

Presented by: Akihiko Kaneko, Tokyo Institute of Technology
Discussant: Shafik Hebous, Goethe University Frankfurt

Does democracy affect taxation and government spending? Evidence from developing countries
By Paola Profeta; Università Bocconi
Riccardo Puglisi; Università di Pavia
Simona Scabrosetti; Università di Pavia

Presented by: Paola Profeta, Università Bocconi
Discussant: Akihiko Kaneko, Tokyo Institute of Technology

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Session 37: Taxes, Ownership and Firm Size

Session Chair: Vesa Kanniainen, University of Helsinki
Session type: contributed
Date: August 24, 2010
Time: 9:00 - 11:00
Location: F416

Corporate tax regime and international allocation of ownership
JEL codes: H25, F23
By Johannes Becker; MPI Munich
Marco Runkel; University of Magdeburg
Presented by: Marco Runkel, University of Magdeburg
Discussant: Kirsten Ralf, Ecole Superieure de Commerce Exterieure

Tax Avoidance and Ownership Concentration
By Kirsten Ralf; Ecole Superieure du Commerce Exterieur
Jean-Bernard Chatelain; University of Paris 1 La Sorbonne
Presented by: Kirsten Ralf, Ecole Superieure de Commerce Exterieure
Discussant: Vesa Kanniainen, University of Helsinki

Corporate Social Responsibility: Can Markets Discipline?
By Vesa Kanniainen, University of Helsinki
Presented by: Vesa Kanniainen, University of Helsinki
Discussant: Marco Runkel, University of Magdeburg

Session 38: Tax Competition and Multinational Firms

Session Chair: Matthias Wrede, University of Marburg
Session type: contributed
Date: August 24, 2010
Time: 9:00 - 11:00
Location: F332

Tax-Rate Differentials, Internal Debt Financing, and the Effectiveness of Anti-Avoidance Rules
JEL codes: H25, H32, G30
By Michael Overesch; University of Mannheim
Georg Wamser; ETH Zurich
Presented by: Michael Overesch, University of Mannheim
Discussant: Matthias Wrede, University of Marburg

Partisan Politics in Corporate Tax Competition
By Steffen Osterloh; ZEW (Centre for European Economic Research)
Marc Debus; MZES (Mannheim Centre for European Social Research)
Presented by: Steffen Osterloh, ZEW
Discussant: Michael Overesch, University of Mannheim

Multinational Capital Structure and Tax Competition
By Matthias Wrede; University of Marburg
Presented by: Matthias Wrede, University of Marburg
Session 39: The Economics of the Shadow Economy

Session Chair: Joras Ferwerda, Utrecht University
Session type: contributed
Date: August 24, 2010
Time: 9:00 - 11:00
Location: B139

Methodological aspects of the shadow economy estimation on Russian example
By Lukasevich I; All Russian Distance Institute of Economics and Finance
Romanov A; All Russian Distance Institute of Economics and Finance
Fedorova E.; All Russian Distance Institute of Economics and Finance
Presented by: Lukasevich Igor, All Russian Distance Institute of E&F
Discussant: Joras Ferwerda, Utrecht University

Revaluating the Tanzi-model to estimate the Underground Economy
By Joras Ferwerda; Utrecht University
Ioana Deleanu; Utrecht University
Brigitte Unger; Utrecht University
Presented by: Joras Ferwerda, Utrecht University
Discussant: Lukasevich Igor, All Russian Distance Institute of E&F

Session 40: Unemployment Insurance

Session type: contributed
Date: August 24, 2010
Time: 9:00 - 11:00
Location: A128

Session 41: Commodity Taxation I

Session Chair: Michael Devereux, Oxford University
Session type: contributed
Date: August 25, 2010
Time: 9:00 - 11:00
Location: Horsal 1

Distributional implications of income tax evasion in Greece, Hungary and Italy
JEL codes: H26, H23
By Manos Matsaganis; Athens University of Economics and Business
Dóra Benedek; Fiscal Council, Republic of Hungary & Central European University, Budapest
Maria Flevotomou; Bank of Greece
Orsolya Lelkes; European Centre for Social Welfare Policy and Research, Vienna
Daniela Mantovani; University of Modena and Reggio Emilia
Sylwia Nienadowska; University of Modena and Reggio Emilia

Presented by: Dora Benedek, CEU and Office of the Fiscal Council, Hungary
Discussant: Junmin Wan, Fukuoka University, Japan

Taxation and Market Power
By Kai A. Konrad; Max Planck Institute for Intellectual Property, Competition and Tax Law, Marstallplatz 1, D-80539 Munich, Germany
Florian Morath; Max Planck Institute for Intellectual Property, Competition and Tax Law, Marstallplatz 1, D-80539 Munich, Germany
Wieland Mueller; CentER, TILEC, Department of Economics, Tilburg University

Presented by: Kai Konrad, Max Planck Institute for Intellectual Pr
Discussant: Michael Devereux, Oxford University

Consumption and cash-flow taxes in an international setting
By Alan J. Auerbach; University of California, Berkeley
Michael P. Devereux; Oxford University Centre for Business Taxation

Presented by: Michael Devereux, Oxford University
Discussant: Jack Mintz,
Inspectors or Google Earth? Optimal fiscal policies under imperfect auditing
By Martin Besfamille; Universidad Torcuato Di Tella
Pablo Olmos; Universidad Torcuato Di Tella
Presented by: Martin Besfamille, Universidad Torcuato Di Tella
Discussant: Vilen Lipatov, Frankfurt University

Session 43: Fiscal Federalism

Taxes and The Choice of Where to Work and Where to Live for Movers in Multi-State MSA’s
JEL codes: H73, H71, J61
By William H. Hoyt; University of Kentucky
Paul A. Coomes; University of Louisville
Presented by: William Hoyt, University of Kentucky
Discussant: Jan Schnellenbach, University of Heidelberg

Yardstick competition and the optimal number of jurisdictions in a political economy of fiscal federalism
By Hideki Konishi; Waseda University
Presented by: Hideki Konishi, Waseda University
Discussant: Therese McGuire, Northwestern University

Creative Destruction and Fiscal Federalism: A Study of Three Regions
By Jan Schnellenbach; University of Heidelberg
Lars P. Feld; University of Heidelberg
Thushyanthan Baskaran; University of Heidelberg
Presented by: Jan Schnellenbach, University of Heidelberg
Discussant: Hideki Konishi, Waseda University

Tobin Meets Oates: Solidarity and the Optimal Fiscal Federal Structure
By Xavier Calsamiglia; Universitat Pompeu Fabra
Teresa Garcia-Mila; Universitat Pompeu Fabra
Therese J. McGuire; Northwestern University
Presented by: Teresa Garcia-Mila, Universitat Pompeu Fabra
Discussant: William Hoyt, University of Kentucky

Session 44: Health Care Policy

Session Chair: Jan-Maarten Van Sonsbeek, Ministry of Social Affairs & Employment
Session type: contributed
Date: August 25, 2010
Time: 9:00 - 11:00
Location: A122

Estimating the long-term effects of recent disability reforms in the Netherlands
[slides]
JEL codes: C15, H55, J26
By Jan-Maarten van Sonsbeek; VU University Amsterdam
  Presented by: Jan-Maarten Van Sonsbeek, Ministry of Social Affairs & Employment
  Discussant: Ed Westerhout, CPB

How Information on Health Status Shapes Optimal Health Insurance
By Ed W.M.T. Westerhout; CPB Netherlands Bureau for Economic Policy Analysis
Kees Folmer; CPB Netherlands Bureau for Economic Policy Analysis
  Presented by: Ed Westerhout, CPB
  Discussant: Jan-Maarten Van Sonsbeek, Ministry of Social Affairs & Employment

Session 45: Institutions and Developing Countries

Session Chair: Alexandru Minea, University of Auvergne
Session type: contributed
Date: August 25, 2010
Time: 9:00 - 11:00
Location: A138

Decentralization and foreign aid effectiveness: Do aid modality and federal design matter in poverty alleviation?
JEL codes: O1; O2; O4; H7
By Christian Lessmann
TU Dresden
Gunther Markwardt
TU Dresden, CESifo
  Presented by: Christian Leßmann, TU Dresden
  Discussant: Alexandru Minea, University of Auvergne
Can inflation targeting promote institutional quality in developing countries?
By Alexandru Minea, University of Auvergne
Patrick Villieu, University of Orleans
Presented by: Alexandru Minea, University of Auvergne
Discussant: Christian Leßmann, TU Dresden

Session 46: Political Economy and Voting

Session Chair: Motohiro Sato, Hitotsubashi University
Session type: contributed
Date: August 25, 2010
Time: 9:00 - 11:00
Location: B153

Voting When the Stakes are High
JEL codes: D72; H71
By Jørgen J. Andersen; Norwegian School of Management
Jon H. Fiva; University of Oslo
Gisle J. Natvik: Norges Bank
Presented by: Jon Fiva, University of Oslo
Discussant: Marko Koethenbuerger, University of Copenhagen

Disproportionate influence? Special-interest politics under proportional and majoritarian electoral systems
By Peter Egger, ETH Zurich
Marko Koethenbuerger, University of Copenhagen
Michael Smart, University of Toronto
Presented by: Marko Koethenbuerger, University of Copenhagen
Discussant: Motohiro Sato, Hitotsubashi University

Good Policy Choices Even When Voters Entertain Biased Beliefs
By Ivo Bischoff; University of Kassel
Lars Siemers; RWI Essen
Presented by: Lars-H. Siemers, RWI Essen
Discussant: Jon Fiva, University of Oslo

Ethical Voting and Political Competition
[slides]
By Robiun Boadway Queen's University
Motohiro Sato Hitotsubashi University
Presented by: Motohiro Sato, Hitotsubashi University
Discussant: Lars-H. Siemers, RWI Essen
Session 47: Tax Evasion and Tax Compliance

Session Chair: Maria Rosaria Marino, Banca d'Italia
Session type: contributed
Date: August 25, 2010
Time: 9:00 - 11:00
Location: B159

Income Tax Evasion and Ethical Behavior – Evidence from an Agent-based Model
JEL codes: H26, C9
By Sascha Hokamp; University of Muenster
Michael Pickhardt; University of Muenster
 Presented by: Michael Pickhardt, University of Münster
 Discussant: Chong-Bum An, Sungkyunkwan University

Distributive Effects of the Tax Evasion and Differential Personal Income Tax Treatment between Labor Income and Business Income
By Seung-Hoon Jeon; National Assembly Budget Office (NABO)
Youngim Shin; National Assembly Budget Office (NABO)
Chong-Bum An; Sungkyunkwan University
Ji Un Jung; Sungkyunkwan University
 Presented by: Chong-Bum An, Sungkyunkwan University
 Discussant: Maria Rosaria Marino, Banca d'Italia

The personal income tax evasion in Italy: an estimate by taxpayer’s type
By Maria Rosaria Marino; Banca d'Italia
Roberta Zizza; Banca d'Italia
 Presented by: Maria Rosaria Marino, Banca d'Italia
 Discussant: Michael Pickhardt, University of Münster

Session 48: Firms, Taxes, and the Cost of Capital

Session Chair: Nadja Dwenger, Max-Planck-Institute Munich
Session type: contributed
Date: August 25, 2010
Time: 9:00 - 11:00
Location: B139

Homogeneous Profit Tax Effects for Heterogeneous Firms?
JEL codes: H25, C33
By Peter Egger; ETH Zürich
Simon Loretz; Oxford University Centre for Business Taxation
Presented by: Simon Loretz, Oxford University
Discussant: Nadja Dwenger, Max-Planck-Institute Munich

Investment and Firm-Specific Cost of Capital: Empirical Evidence from Matched Survey and Balance-Sheet Data
By Thiess Buettner; Ifo Institute and Munich University (LMU)
Anja Hoenig; Ifo Institute

Presented by: Anja Hönig, Ifo Institute for Economic Research
Discussant: Simon Loretz, Oxford University

Effects of Tax Rate Cut on Firms' Profitability and Valuation: A Micro Foundations Approach
By Keiichi KUBOTA; Chuo University
Hitoshi TAKEHARA; Waseda University

Presented by: Hitoshi Takehara, Waseda University
Discussant: Anja Hönig, Ifo Institute for Economic Research

User cost elasticity of capital revisited
By Nadja Dwenger; Max-Planck-Institut Munich

Presented by: Nadja Dwenger, Max-Planck-Institute Munich
Discussant: Hitoshi Takehara, Waseda University

Session 49: International Corporate Taxation

Session Chair: Christopher Heady, University of Kent
Session type: contributed
Date: August 25, 2010
Time: 9:00 - 11:00
Location: A144

Multinationals, Minority Ownership and Tax-Efficient Financing Structures
JEL codes: H25, F23
By Dirk Schindler
University of Konstanz and Cesifo
Guttorm Schjelderup
Norwegian School of Economics and Business Administration and CESifo

Presented by: Guttorm Schjelderup, Norwegian School of Economics and Business
Discussant: Paolo Panteghini, University of Brescia

Profit Shifting via Debt Financing in Europe
Explaining Corporate Taxable Income: Is there significant cross-country income shifting?
By Hendrik Vrijburg, Erasmus University Rotterdam
Presented by: Hendrik Vrijburg, Erasmus University Rotterdam
Discussant: Christopher Heady, University of Kent

The Allocation of Profits and the OECD Approach to Business Restructuring
By Christopher Heady; University of Kent
Presented by: Christopher Heady, University of Kent
Discussant: Guttorm Schjelderup, Norwegian School of Economics and Business

Session 50: International Political Economy

Session Chair: Sajal Lahiri, Southern Illinois University Carbondale
Session type: contributed
Date: August 25, 2010
Time: 9:00 - 11:00
Location: F332

Correcting MIstakes: Cognitive Dissonance and Political Attitudes in Sweden and the United States
JEL codes: B59, C21, D72
By Mikael Elinder; Research Institute of Industrial Research, and Uppsala University
Presented by: Mikael Elinder, Research Institute of Industrial Economics (IFN) and Uppsala University
Discussant: Robert Nuscheler, University of Augsburg

Explaining Public Health Care Spending in the OECD: The Role of Partisan Cycles and Campaign Promises
By Benny Geys; Wissenschaftszentrum Berlin (WZB)
Robert Nuscheler; University of Augsburg
Presented by: Robert Nuscheler, University of Augsburg
Discussant: Sajal Lahiri, Southern Illinois University Carbondale

On the meaning and measurement of redistribution in cross-country comparisons
Blood Diamonds: International Policy Options for Conflict Resolution
By Sajal Lahiri; Southern Illinois University Carbondale
Presented by: Sajal Lahiri, Southern Illinois University Carbondale
Discussant: Thor Thoresen, Statistics Norway

Session 51: Income Distribution

Session Chair: Ilya Neustadt, University of Zurich
Session type: contributed
Date: August 25, 2010
Time: 9:00 - 11:00
Location: A128

Population Aging, Mobility of Quarterly Incomes, and Annual Income Inequality: Theoretical Discussion and Empirical Findings
JEL codes: D31
By Myung Jae Sung; KIPF (Korea Institute of Public Finance)
Presented by: MYUNG JAE SUNG, KOREA INSTITUTE OF PUBLIC FINANCE
Discussant: Ilpo Suoniemi, Labour Institute for Economic Research

Income mobility persistent inequality and age, recent experiences from Finland
By Ilpo Suoniemi; Labour Institute for Economic Research
Juha Rantala; Finnish Centre for Pensions
Presented by: Ilpo Suoniemi, Labour Institute for Economic Research
Discussant: Judith Niehues, University of Cologne

Redistributive Tax Benefit Systems and Income Inequality: A Macroeconometric Cross-Country Study
By Judith Niehues; University of Cologne
Presented by: Judith Niehues, University of Cologne
Discussant: Ilya Neustadt, University of Zurich

Economic Well-Being, Social Mobility, and Preferences for Income Redistribution: Evidence from a Discrete Choice Experiment
By Ilja Neustadt; Socioeconomic Institute, University of Zurich
Peter Zweifel; Socioeconomic Institute, University of Zurich
Session 52: Fiscal Competition

Session Chair: Soren Bo Nielsen, Copenhagen Business School
Session type: contributed
Date: August 25, 2010
Time: 9:00 - 11:00
Location: A114

Administrative Structure and Inner-Metropolitan Tax Competition
JEL codes: H25, H71, H73
By Bjoern Kauder; Ifo Institute for Economic Research
   Presented by: Bjoern Kauder, Ifo Institute
   Discussant: Bjoern Kauder, Ifo Institute

Reduced border-zone commodity tax?
By Søren Bo Nielsen; Copenhagen Business School
   Presented by: Søren Bo Nielsen, Copenhagen Business School
   Discussant: Søren Bo Nielsen, Copenhagen Business School

Session 53: Government Debt and Default

Session Chair: Daniele Franco, Banca d'Italia
Session type: contributed
Date: August 25, 2010
Time: 9:00 - 11:00
Location: F416

Fiscal Decentralization and Public Sector Deficits: An Empirical Analysis with Panel Data
JEL codes: H62; H74; H77
By Michael Hofmann; Technische Universitaet Dresden
   Presented by: Michael Hofmann, TU Dresden
   Discussant: Daniele Franco, Banca d'Italia

Fiscal Deficits, Privileges, and Cooperation with Fiscal Consolidation
By Toshihiro Ihori; University of Tokyo
Hirofumi Shibata; Osaka University
   Presented by: Toshihiro Ihori, University of Tokyo
Discussant: **Michael Hofmann**, TU Dresden

**Ensuring fiscal sustainability: which role for fiscal rules?**

By Daniele Franco; Banca d'Italia  
Stefania Zotteri; Banca d'Italia  

Presented by: **Daniele Franco**, Banca d'Italia  
Discussant: **Toshihiro Ihori**, University of Tokyo

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**Session 54: Optimal Income Taxation II**

Session Chair: **Matti Tuomala**, University of Tampere  
Session type: contributed  
Date: August 25, 2010  
Time: 16:00 - 18:00  
Location: B159

**The Optimal Marginal Tax Rates with both Extensive and Intensive Responses**  
JEL codes: H21, H23  
By Laurence Jacquet; Norwegian School of Economics and Business Administration  
Etienne Lehmann; CREST  
Bruno Van der Linden; Université Catholique de Louvain  

Presented by: **Laurence Jacquet**, Norwegian School of Economics and Business  
Discussant: **Matti Tuomala**, University of Tampere

**Optimal Redistribution and Optimal Monitoring of Earning Ability**

By Bas Jacobs; Erasmus University Rotterdam  
Floris Zoutman; Erasmus University Rotterdam  

Presented by: **Floris Zoutman**, Erasmus University/Tinbergen Institute  
Discussant: **Luca Micheletto**, University of Milan

**Relativity, Inequality and Optimal Nonlinear Income Taxation**

By Ravi Kanbur; Cornell University  
Matti Tuomala; University of Tampere  

Presented by: **Matti Tuomala**, University of Tampere  
Discussant: **Laurence Jacquet**, Norwegian School of Economics and Business

**The Welfare Gains of Age Related Optimal Income Taxation**

By Spencer Bastani; Uppsala University and UCFS  
Sören Blomquist; Uppsala University and UCFS  
Luca Micheletto; University of Milan and UCFS  
Lars Lindvall; UCFS  

Presented by: **Luca Micheletto**, University of Milan  
Discussant: **Floris Zoutman**, Erasmus University/Tinbergen Institute
Session 55: Tax Competition II

Session Chair: Thorsten Upmann, University of Duisburg-Essen
Session type: contributed
Date: August 25, 2010
Time: 16:00 - 18:00
Location: B153

**Dynamic Tax Competition under Asymmetric Productivity of Public Capital**
JEL codes: H42; H77; R53
By Hiorki Tanaka; Doshisha Univ/Cambridge Univ
Masahiro Hidaka; Osaka Gakuin Univ/Monash Univ
  Presented by: Hiroki Tanaka, Doshisha University
  Discussant: Leon Bettendorf, CPB

**Strategic Interaction in an Asymmetric Tax Competition Model with Two Tax Instruments**
By Leon Bettendorf; CPB
Hendrik Vrijburg; Tinburgan Institute, Erasmus University Rotterdam
  Presented by: Leon Bettendorf, CPB
  Discussant: Thorsten Upmann, University of Duisburg-Essen

**Tax-Competition with Involuntary Unemployment**
By Thomas Eichner; University of Hagen
Thorsten Upmann; University Duisburg-Essen
  Presented by: Thorsten Upmann, University of Duisburg-Essen
  Discussant: Hiroki Tanaka, Doshisha University

Session 56: Tax Policy in the European Union

Session Chair: Albert Horst, CPB
Session type: contributed
Date: August 25, 2010
Time: 16:00 - 18:00
Location: A144

**Taxation, R&D Tax Incentives and Patent Application in Europe**
JEL codes: H25, H26, O30
By Christof Ernst; ZEW
  Presented by: Christof Ernst, ZEW, Mannheim
  Discussant: Clemens Fuest, University of Oxford
Taxation and Corporate Group Structure - Evidence from a Panel of European Multinationals
By Andreas Oestreicher; Georg-August University Göttingen
Reinald Koch; Georg-August University Göttingen

Presented by: Reinald Koch, Georg-August-Universität Göttingen
Discussant: Christof Ernst, ZEW, Mannheim

The Economic Effects of European Tax Jurisprudence
By Rita de la Feria; Oxford University Centre for Business Taxation
Clemens Fuest; Oxford University Centre for Business Taxation

Presented by: Clemens Fuest, University of Oxford
Discussant: Albert Horst, CPB

Corporate Tax Consolidation and Enhanced Cooperation in the European Union
By Leon Bettendorf; CPB Netherlands Bureau for Economic Policy Analysis
Albert van der Horst; CPB Netherlands Bureau for Economic Policy Analysis
Ruud A. de Mooij; Erasmus University Rotterdam
Hendrik Vrijburg; Erasmus University Rotterdam

Presented by: Albert Horst, CPB
Discussant: Reinald Koch, Georg-August-Universität Göttingen

Session 57: Fiscal Policy and Stabilization

Session Chair: Gilberto Turati, Università di Torino
Session type: contributed
Date: August 25, 2010
Time: 16:00 - 18:00
Location: B139

Fiscal Policy and Growth with Complementarities and Constraints on Government
JEL codes: E62, H21, H50, O40
By Florian Misch
Norman Gemmell
Richard Kneller

Presented by: Florian Misch, University of Nottingham
Discussant: Gilberto Turati, Università di Torino

Automatic Stabilizers and Economic Crisis: US vs. Europe
By Clemens Fuest; University of Oxford
Andreas Peichl; IZA
Mathias Dolls; University of Cologne

Presented by: Mathias Dolls, University of Cologne
Discussant: Florian Misch, University of Nottingham
Are “flexible” taxation mechanisms effective in stabilizing fuel prices? An evaluation considering wholesale fuel markets

By Marina DI GIACOMO; University of Torino
Massimiliano PIACENZA; University of Torino
Gilberto TURATI; University of Torino

Presented by: Gilberto Turati, Università di Torino
Discussant: Mathias Dolls, University of Cologne

Session 58: Natural Resources and the Environment

Session Chair: Silje Aslaksen, UiO
Session type: contributed
Date: August 25, 2010
Time: 16:00 - 18:00
Location: F332

Resource Curse in Hybrid Regimes: Do Economic or Political Institutions Matter?
JEL codes: O13; D72; D78
By Alexander Libman; Frankfurt School of Finance and Russian Academy of Sciences

Presented by: Alexander Libman, Frankfurt School of Finance
Discussant: Marc Gronwald, ifo Institute for Economic Research

The Green Paradox and the Choice of Capacity
By Marc Gronwald; ifo Institute for Economic Research
Darko Jus; Center for Economic Studies, University of Munich
Markus Zimmer; ifo Institute for Economic Research

Presented by: Darko Jus, Center for Economic Studies
Discussant: Christian Beermann, Center for Economic Studies

Resource Competition and Climate Change
By Christian Beermann, Center for Economic Studies, University of Munich
Darko Jus, Center for Economic Studies, University of Munich
Markus Zimmer, ifo Institute for Economic Research at University of Munich

Presented by: Darko Jus, Center for Economic Studies
Discussant: Silje Aslaksen, UiO

Corruption and Oil: Evidence from Panel Data
By Silje Aslaksen; University of Oslo

Presented by: Silje Aslaksen, UiO
Discussant: Alexander Libman, Frankfurt School of Finance
Session 59: Taxation and Multinational Firms

Session Chair: **Marcel Gérard**, FUCaM and UCL
Session type: contributed
Date: August 25, 2010
Time: 16:00 - 18:00
Location: A122

**Trade-off or pecking-order - what drives the leverage of subsidiaries in high tax countries up?**

JEL codes: H25; H21; F23
By Martin Ruf; University of Mannheim
   Presented by: **Martin Ruf**, Mannheim University
   Discussant: **Marcel Gérard**, FUCaM and UCL

**Taxation and MNEs decisions: Evidence from a Finnish tax reform**

By Jarkko Harju; Government Institute for Economic Research (VATT)
Seppo Kari; Government Institute for Economic Research (VATT)
   Discussant: **Martin Ruf**, Mannheim University

**Corporate Taxation and the impact of governance, political and economic factors**

By Marcel GERARD; Université catholique de Louvain and FUCaM, Mons, Belgium
Fernando Ruiz; Royal Military Academy, Brussels
   Presented by: **Marcel Gérard**, FUCaM and UCL
   Discussant: **Jarkko Harju**, Government Institute for Economic Research

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Session 60: Health Economics

Session Chair: **Kerstin Roeder**, Uni Augsburg
Session type: contributed
Date: August 25, 2010
Time: 16:00 - 18:00
Location: H425

**Increasing our understanding of the health-income gradient**

JEL codes: I12
By Barbara Wolfe; University of Wisconsin-Madison
Jason Fletcher; Yale University
   Presented by: **Barbara Wolfe**, University of Wisconsin
   Discussant: **Carsten Colombier**, Swiss Federal Finance Administration
Drivers of health-care expenditure: Does Baumol's cost disease loom large?
By Carsten Colombier, Group of Economic Advisers, Federal Finance Administration Switzerland
   Presented by: Carsten Colombier, Swiss Federal Finance Administration
   Discussant: Kerstin Roeder, Uni Augsburg

Quasi-Hyperbolic Discounting and the Demand for Long-Term Care
By Mathias Kifmann; University of Augsburg
Kerstin Roeder; University of Augsburg
Clarissa Schnekenburger; University of Augsburg
   Presented by: Kerstin Roeder, Uni Augsburg
   Discussant: Barbara Wolfe, University of Wisconsin

Session 61: Tax Progression and Optimal Income Taxation

Session Chair: Tanja Hennighausen, ZEW
Session type: contributed
Date: August 25, 2010
Time: 16:00 - 18:00
Location: F416

Don't Tax Me? Determinants of Individual Attitudes Toward Progressive Taxation
JEL codes: H89 A13 C42
By Friedrich Heinemann; ZEW, Mannheim
Tanja Hennighausen; ZEW and University of Mannheim
   Presented by: Tanja Hennighausen, ZEW
   Discussant: Paul Eckerstorfer, University of Linz

Optimal Taxes on Wealth and Consumption in the Presence of Tax Evasion
By Johann K. Brunner; University of Linz
Paul Eckerstorfer; University of Linz
Susanne Pech; University of Linz
   Presented by: Paul Eckerstorfer, University of Linz
   Discussant: Tanja Hennighausen, ZEW

Session 62: Education and Federalism

Session Chair: Kerstin Schneider, University of Wuppertal
Session type: contributed
Date: August 25, 2010
Time: 16:00 - 18:00
Location: A128
Educational Federalism and the Quality Effects of Tuition Fees
JEL codes: H77, I22, D78
By Alexander Kemnitz; TU Dresden
  Presented by: Alexander Kemnitz, TU Dresden
  Discussant: Kerstin Schneider, University of Wuppertal

Education Policy, Return Migration and Brain Gain
By Alexander Haupt; University of Plymouth
  Tim Krieger; University of Paderborn
  Thomas Lange; ifo Institute for Economic Research and University of Konstanz
  Presented by: Thomas Lange, University of Konstanz & ifo Institute Munich
  Discussant: Alexander Kemnitz, TU Dresden

Free primary school choice: How are ethnic groups affected by the new school law in NRW, Germany
By Kerstin Schneider, University of Wuppertal and CESifo; Claudia Schuchart, University of Wuppertal; Horst Weishaupt, DIPF; Andrea Riedel, University of Wuppertal
  Presented by: Kerstin Schneider, University of Wuppertal
  Discussant: Thomas Lange, University of Konstanz & ifo Institute Munich

Session 63: Labour Markets

Session Chair: Håkan Selin, Uppsala University
Session type: contributed
Date: August 25, 2010
Time: 16:00 - 18:00
Location: A138

On the Evasion of Employment Protection
JEL codes: J63; J64; K31
By Florian Baumann; Eberhard Karls University Tuebingen
  Tim Friese; University of Konstanz
  Presented by: Florian Baumann, University of Tübingen
  Discussant: Håkan Selin, Uppsala University

What happens to the husband's labor supply when the wife's retirement incentives change?
By Håkan Selin; Uppsala Center for Fiscal Studies at the Department of Economics, Uppsala University
  Presented by: Håkan Selin, Uppsala University
  Discussant: André Decoster, KULeuven
Empirical welfare analysis in random utility models of labour supply
By André Decoster; Department of Economics KULeuven Belgium
Peter Haan; DIW-Berlin
Presented by: André Decoster, KULeuven
Discussant: Florian Baumann, University of Tübingen

Session 64: Corruption and Black Market Activity

Session Chair: Nadine Riedel, Saïd Business School, University of Oxford
Session type: contributed
Date: August 25, 2010
Time: 16:00 - 18:00
Location: A114

Decentralization and corruption: New cross-country evidence
JEL codes: H10, H11, H83,
By Maksym Ivanyna; Michigan State University
Anwar Shah; World Bank
Presented by: Maksym Ivanyna, Bavarian Graduate Program in Economics, Michigan State University, World Bank
Discussant: Nadine Riedel, Saïd Business School, University of Oxford

Endogenous Norms and Life-Cycle Effects on Black-Market Services
By Katarina Nordblom; UCFS, Uppsala University and Department of Economics, University of Gothenburg
Jovan Zamac; Department of Economics, Uppsala University and Institute for Future Studies, Stockholm
Presented by: Katarina Nordblom, Uppsala University
Discussant: Maksym Ivanyna, Bavarian Graduate Program in Economics, Michigan State University, World Bank

How Does Corruption in Developing Countries Affect Corporate Investment and Tax Compliance?
By Clemens Fuest; Oxford University CBT
Giorgia Maffini; Oxford University CBT
Nadine Riedel; Oxford University CBT
Presented by: Nadine Riedel, Saïd Business School, University of Oxford
Discussant: Katarina Nordblom, Uppsala University

Session 65: Redistribution and Poverty

Session Chair: Eva Mork, University of Uppsala
Session type: contributed
Session 66: Human Capital and Schooling

Session Chair: Bjarne Strom, NTNU
Session type: contributed
Date: August 25, 2010
Time: 16:00 - 18:00
Location: Horsal 2

Catalyzers for Social Insurance: Education Subsidies vs. Real Capital Taxation
JEL codes: H21, I2, J2
Public research funding through competitive grants when researchers are grant-seekers

By Ivo Bischoff, University of Kassel
Frédéric Blaescheke, University of Kassel

Presented by: Ivo Bischoff, University of Kassel
Discussant: Hongyan Yang, University of Konstanz

Student progression in upper secondary education: The effect of ability, family background, and schools

By Bjarne Strøm; Norwegian University of Science and Technology
Torberg Falch; Norwegian University of Science and Technology

Presented by: Bjarne Strøm, NTNU
Discussant: Ivo Bischoff, University of Kassel

Session 67: Fiscal Federalism and Government Debt

Session Chair: Umberto Galmarini, Universita' dell'Insubria

Session type: contributed
Date: August 25, 2010
Time: 16:00 - 18:00
Location: Horsal 1

Does Fiscal Discipline towards Sub-national Governments Affect Citizens’ Well-being? Evidence on Health

JEL codes: H51; H77; I12

By Massimiliano Piacenza; University of Torino
Gilberto Turati; University of Torino

Presented by: Massimiliano Piacenza, University of Torino - School of Economics
Discussant: Lars Feld, !no longer available as a referee for JITE (his decision in Oct. 2009)!

Municipal Debt in Switzerland: New Empirical Results

By LARS P. FELD; University of Heidelberg
GEBHARD KIRCHGÄSSNER; University of St. Gallen
CHRISTOPH A. SCHALTEGGER; economiesuisse

Presented by: Lars Feld, !no longer available as a referee for JITE (his decision in Oct. 2009)!
Discussant: Reiner Eichenberger, University of Fribourg

Consequences of Debt Capitalization: Property Ownership and Debt/Tax Choice
Should Tax Bases Overlap in a Federation with Lobbying?
By Alejandro Esteller-Moré; Universitat de Barcelona & IEB
Umberto Galmarini; Insubria University, Como, Italy
Leoncio Rizzo; Università di Ferrara & IEB
Presented by: Umberto Galmarini, Universita' dell'Insubria
Discussant: Massimiliano Piacenza, University of Torino - School of Economics

Distortive Thin Capitalization Rules in a Model with Heterogeneous Firm Productivity
JEL codes: H25, H73, F23
By Dominika Langenmayr; University of Munich
Presented by: Dominika Langenmayr, University of Munich
Discussant: Martin Jacob, University of Tuebingen

Taxation, Dividends and Shares Repurchases: Taking Evidence Global
By Marcus Jacob; European Business School Oestrich-Winkel and Harvard University
Martin Jacob; University of Tuebingen
Presented by: Martin Jacob, University of Tuebingen
Discussant: Jussi Laitila, University of Essex

Non-linear dividend tax – can it be neutral?
By Seppo Kari; Government Institute for Economic Research (VATT)
Jussi Laitila; University of Essex
Presented by: Jussi Laitila, University of Essex
Discussant: Dominika Langenmayr, University of Munich

Session 69: Environmental Policy

Session Chair: Wolfgang Buchholz, University of Regensburg
Session type: contributed
Date: August 26, 2010
Time: 9:00 - 11:00
Location: A144

A Lindahl Solution to International Emissions Trading
[slides]
JEL codes: Q54, D62, H87
By Yukihiro Nishimura
Graduate School of Economics, Osaka University
   Presented by: Yukihiro Nishimura, Osaka University
   Discussant: Wolfgang Buchholz, University of Regensburg

Refunding and Efficiency in Global Emission Trading
By Wolfgang Buchholz; University of Regensburg
Matthias Hildebrand; University of Regensburg
   Presented by: Wolfgang Buchholz, University of Regensburg
   Discussant: Yukihiro Nishimura, Osaka University

Session 70: Commodity Taxation II

Session Chair:Tuomas Kosonen, University of Helsinki, VATT
Session type: contributed
Date: August 26, 2010
Time: 9:00 - 11:00
Location: A138

The optimal commodity tax system as a compromise between two objectives
JEL codes: H2
By Knud J. Munk; UCLouvain
   Presented by: Knud Munk, UCL
   Discussant: Doina Radulescu, ETH

An Empirical Assessment of the Effectiveness of Oil Taxes
By Christian Beermann, Center for Economic Studies, University of Munich
Darko Jus, Center for Economic Studies, University of Munich
Markus Zimmer, ifo Institute for Economic Research at University of Munich
   Presented by: Darko Jus, Center for Economic Studies
   Discussant: Knud Munk, UCL

The Effects of a Bonus Tax
By Doina Radulescu, ETH Zurich
What was actually cut in barbers' VAT cut?
By Tuomas Kosonen; University of Helsinki
Presented by: Tuomas Kosonen, University of Helsinki, VATT
Discussant: Christian Beermann, Center for Economic Studies

Session 71: Donations and Contributions to Public Goods

Session Chair: Laura Kalambokidis, University of Minnesota
Session type: contributed
Date: August 26, 2010
Time: 9:00 - 11:00
Location: A156

Small is Beautiful - Experimental Evidence of Donors' Preferences for Charities
JEL codes: H41, C91, D83
By Sarah Borgloh; Centre for European Economic Research (ZEW)
Astrid Dannenberg; Centre for European Economic Research (ZEW)
Bodo Aretz; Centre for European Economic Research (ZEW)
Presented by: Sarah Borgloh, Centre for European Economic Research
Discussant: Beate Jochimsen, Berlin School of Economics and Law

Charitable Giving and the German Welfare State: Fiscal Incentives versus Crowding-out
By Timm Boenke; Free University Berlin
Nima Massarrat-Mashhadi; Free University Berlin
Christian Sielaff; Free University Berlin
Presented by: Nima Massarrat-Mashhadi, FU Berlin
Discussant: Laura Kalambokidis, University of Minnesota

What characterizes donators to a public good?
By Beate Jochimsen, Berlin School of Economics and Law
Presented by: Beate Jochimsen, Berlin School of Economics and Law
Discussant: Nima Massarrat-Mashhadi, FU Berlin

Subsidizing Charitable Contributions with a Match vs. Income Tax Rebate: What Happens to Donations and Compliance?
By Marsha Blumenthal; University of St. Thomas
Laura Kalambokidis; University of Minnesota
Alex Turk; U.S. Internal Revenue Service
Presented by: Laura Kalambokidis, University of Minnesota
**Session 72: Shadow Economy II**

Session Chair: **Katarina Nordblom**, Uppsala University  
Session type: contributed  
Date: August 26, 2010  
Time: 9:00 - 11:00  
Location: A114  

**Taxation and shadow economic activities of firms**  
JEL codes: H25, H26, H32  
By Björn Sass, University of Mannheim  
Presented by: **Björn Sass**, University of Mannheim  
Discussant: **Katarina Nordblom**, Uppsala University

**In the Shadows of Europe - Theory and Evidence of the Shadow Economy**  
By Linna Martén; Department of Economics, University of Gothenburg  
Katarina Nordblom; UCFS, Uppsala University, Sweden and Department of Economics, University of Gothenburg  
Presented by: **Katarina Nordblom**, Uppsala University  
Discussant: **Björn Sass**, University of Mannheim

**Session 73: Tax Elasticities and Excess Burden**

Session Chair: **Caroline Weber**, University of Michigan  
Session type: contributed  
Date: August 26, 2010  
Time: 9:00 - 11:00  
Location: A128  

**The Elasticity of Taxable Income: Estimates and Flat Tax Predictions using the Hungarian Tax Changes in 2005**  
JEL codes: H24, H31  
By Peter Bakos; ABN AMRO Bank N.V., London  
Peter Benczur; Magyar Nemzeti Bank and Central European University  
Dora Benedek; Central European University  
Presented by: **Peter Benczur**, Magyar Nemzeti Bank  
Discussant: **Caroline Weber**, University of Michigan
Tax price Elasticity of the Self-employed: Behavioural Effects of the Simplified Entrepreneurial Tax in Hungary
By Dora Benedek; Central European University and Fiscal Council of the Republic of Hungary
Presented by: Dora Benedek, CEU and Office of the Fiscal Council, Hungary
Discussant: Peter Benicz, Magyar Nemzeti Bank

Obtaining a Consistent Estimate of the Elasticity of Taxable Income Using Difference-in-Differences
By Caroline E. Weber; University of Michigan
Presented by: Caroline Weber, University of Michigan
Discussant: Dora Benedek, CEU and Office of the Fiscal Council, Hungary

Session 74: Local Governments and Residential Choice

Session Chair: Alexander Ebertz, ifo Institute
Session type: contributed
Date: August 26, 2010
Time: 9:00 - 11:00
Location: B139

Fiscal Performance and Local Election Results: Evidence from Korea
[slides]
JEL codes: H70, H72
By Sangheon Kim ; Seoul National University
Minkyung Kim ; Seoul National University
Jinho Lim ; Seoul National University
Yoonsoo Lee ; Seoul National University

Presented by: Sangheon Kim, GSPA
Discussant: Alexander Ebertz, ifo Institute

The Determinants of Joint Residential and Job Location Choices: A Mixed Logit Approach
By Alexander Ebertz; Ifo Institute for Economic Research
Presented by: Alexander Ebertz, Ifo Institute
Discussant: Sangheon Kim, GSPA

Session 75: Economic Issues in Federations

Session Chair: Alberto Zanardi, University of Bologna
Session type: contributed
Date: August 26, 2010
Time: 9:00 - 11:00
State and Market Integration in China: A Spatial Econometrics Approach to Local Protectionism

JEL codes: H7; O18; P23, P

By Carsten Herrmann-Pillath; Frankfurt School of Finance and Management
Alexander Libman; Frankfurt School of Finance and Management
Xiaofan Yu; Frankfurt School of Finance and Management

Presented by: Xiaofan Yu, Frankfurt School of Finance & Management
Discussant: Steffen Minter, University of Paderborn

On the institutional design of burden sharing when financing external border enforcement in the EU

By Claus-Jochen Haake; University of Paderborn
Tim Krieger; University of Paderborn
Steffen Minter; University of Paderborn

Presented by: Steffen Minter, University of Paderborn
Discussant: Alberto Zanardi, University of Bologna

Fiscal decentralization in the Italian NHS: what happens to interregional redistribution?

By Caterina Ferrario; University of Ferrara
Alberto Zanardi; University of Bologna

Presented by: Alberto Zanardi, University of Bologna
Discussant: Xiaofan Yu, Frankfurt School of Finance & Management

Session 76: Welfare State Policies

Session Chair: Panu Poutvaara, University of Helsinki
Session type: contributed
Date: August 26, 2010
Time: 9:00 - 11:00
Location: H425

German male income volatility 1984 to 2008: Trends in permanent and transitory income components and the role of the welfare state

JEL codes: D31, D63, I38,

By Charlotte Bartels; Freie Universitaet Berlin
Timm Boenke; Freie Universitaet Berlin

Presented by: Charlotte Bartels, FU Berlin
Discussant: Panu Poutvaara, University of Helsinki

Political Equilibrium Social Security with Migration

By LAURA MARSILIANI; Durham University
THOMAS RENSTROM; Durham University
Self-Selection, Earnings and Motivations of Emigrants from a Welfare State

By Panu Poutvaara; University of Helsinki
Martin D. Munk; CMR, CIT-Aalborg University
Martin Junge; CEBR

Presented by: Panu Poutvaara, University of Helsinki
Discussant: Laura Marsiliani, Durham University

Session 77: Political Economy

Session Chair: Mario Jametti, University of Lugano
Session type: contributed
Date: August 26, 2010
Time: 9:00 - 11:00
Location: B153

Relative consumption and majority voting - Oates' Decentralization Theorem revisited
JEL codes: H7, D62, D71
By Inga Gabriele Hillesheim; University of Tuebingen

Presented by: Inga Hillesheim, University of Tuebingen
Discussant: Ivo Bischoff, University of Kassel

Single Ballot vs Double Ballot: Does It Matter for Fiscal Policies? Evidence from Italy
By Leonzio Rizzo; Università di Ferrara & IEB
Alberto Zanardi; Università di Bologna & Econpubblica-Università Bocconi

Presented by: Leonzio Rizzo, University of Ferrara & IEB
Discussant: Mario Jametti, University of Lugano

Social information and bandwagon behaviour in voting: an economic experiment
By Ivo Bischoff, University of Kassel
Henrik Egbert, University of Giessen

Presented by: Ivo Bischoff, University of Kassel
Discussant: Leonzio Rizzo, University of Ferrara & IEB

Determinants of Fiscal Decentralization: Political Economy Aspects
By Mario Jametti; University of Lugano
Marcelin Joanis; University of Sherbrooke

Presented by: Mario Jametti, University of Lugano
Discussant: Inga Hillesheim, University of Tuebingen
Session 79: Labour Markets and Growth

Session Chair: Wolfram Richter, TU Dortmund University
Session type: contributed
Date: August 26, 2010
Time: 9:00 - 11:00
Location: Horsal 2

Do Countries Compensate Firms for International Wage Differentials?
JEL codes: H25, H73, F23
By Johannes Rincke, University of Munich
Ferdinand Mittermaier, University of Munich
   Presented by: Johannes Rincke, University of Munich
   Discussant: Bas van Groezen, Utrecht University

Who are the losers of the labour-market downturn? A scenario analysis for Germany
By Olivier Bargain; UC Dublin and IZA
Herwig Immervoll; OECD and IZA
Andreas Peichl; IZA, ISER and U Cologne
Sebastian Siegloch; IZA and U Cologne
   Presented by: Sebastian Siegloch, Institute for the Study of Labor
   Discussant: Johannes Rincke, University of Munich

At whose service? Subsidizing services and the skill premium
By Bas van Groezen; Utrecht University
Lex Meijdam; Tilburg University
   Presented by: Bas van Groezen, Utrecht University
   Discussant: Wolfram Richter, TU Dortmund University

Efficient Subsidization of Human Capital Accumulation with Overlapping Generations and Endogenous Growth
By Wolfram F. Richter; TU Dortmund University;
Christoph Braun; Ruhr Graduate School in Economics and TU Dortmund University;
   Presented by: Wolfram Richter, TU Dortmund University
   Discussant: Sebastian Siegloch, Institute for the Study of Labor

Index of Participants
Legend: C=chair, P=Presenter, D=Discussant

Session 80: Taxation and Firm Behaviour
Production efficiency and excess supply
JEL codes: H21
By Leslie J. Reinhorn; University of Durham
Presented by: Leslie Reinhorn, University of Durham
Discussant: Daniel Dreßler, Centre for European Economic Research ZEW

Taxation and Corporate Agency Problems in MNE
By Michael Stimmelmayr; University of Munich
Marko Koethenbuerger; University of Copenhagen
Presented by: Michael Stimmelmayr, Center for Economic Studies
Discussant: Leslie Reinhorn, University of Durham

Tax optimization behaviour of entrepreneurs
By Tuomas Matikka; University of Tampere
Jarkko Harju; Government Institute for Economic Research
Presented by: Jarkko Harju, Government Institute for Economic Research
Discussant: Michael Stimmelmayr, Center for Economic Studies

Investment Impact of Tax Loss Treatment - Empirical Insights from a Panel of Multinationals
By Daniel Dreßler; Centre for European Economic Research (ZEW)
Michael Overesch; University of Mannheim
Presented by: Daniel Dreßler, Centre for European Economic Research ZEW
Discussant: Jarkko Harju, Government Institute for Economic Research

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