# 2011 IIPF Congress

## Summary of All Sessions

Click [here](http://editorialexpress.com/conference/IIPF67/program/IIPF67.html) for an index of all participants

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<th>Session ID code</th>
<th>Date/Time</th>
<th>Type</th>
<th>Title</th>
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76 sessions, 258 papers, and 0 presentations with no associated papers

2011 IIPF Congress
Complete List of All Sessions
Session ID 1: Social Mobility

Session Chair: Luciano Greco, University of Padua
Session type: contributed
Date: August 8, 2011
Time: 13:00 - 15:00

Economic Inequality and the Distribution of Offspring Human Capital

[slides]
By Mary E. Campbell; University of Iowa
Robert Haveman;
University of Wisconsin–Madison and ANU
Barbara Wolfe;
University of Wisconsin–Madison and ANU

Presented by: Barbara Wolfe, University of Wisconsin
Discussant: Florian Morath, Max Planck Institute for Tax Law and Public Finance

A framework for evaluation of income mobility
By John Creedy; University of Melbourne
Elin Halvorsen; Statistics Norway
Thor O. Thoresen; Statistics Norway

Presented by: Elin Halvorsen, Statistics Norway
Discussant: Luciano Greco, University of Padua

Social mobility and redistributive taxation
By Kai A. Konrad; 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: Barbara Wolfe, University of Wisconsin

Social Security Reforms with Intra-generational Social Mobility
By Devis Geron; University of Padua
Luciano Greco; University of Padua

Presented by: Luciano Greco, University of Padua
Discussant: Elin Halvorsen, Statistics Norway

Session ID 2: Strategic behavior

Session Chair: James Sallee, University of Chicago
Session type: contributed
Date: August 8, 2011
Time: 13:00 - 15:00
Public Input Competition, Stackelberg Equilibrium and Optimality

By Yongzheng Liu; Georgia State University
Jorge Martinez-Vazquez; Georgia State University

Presented by: Yongzheng Liu, Georgia State University
Discussant: James Sallee, University of Chicago

Cournot Competition in a Mixed Electricity Market with Transmission Constraints

By Ayse Mumcu; Bogazici University
Serhan Ogur; PJM Interconnection
Unal Zenginobuz; Bogazici University

Presented by: Unal Zenginobuz, Bogazici University
Discussant: Tim Schmidt-Eisenlohr, University of Oxford

Car Notches: Strategic Automaker Responses to Fuel Economy Policy

By James M. Sallee, University of Chicago
Joel Slemrod, University of Michigan

Presented by: James Sallee, University of Chicago
Discussant: Yongzheng Liu, Georgia State University

Session ID 3: Financial Sector Taxation

Session Chair: Gaetan Nicodeme, European Commission

Session type: invited
Date: August 8, 2011
Time: 13:00 - 15:00

Taxing Financial Institutions: Issues and Evidence

By Thornton Matheson; International Monetary Fund

Presented by: Thornton Matheson, International Monetary Fund
Discussant: Joel Slemrod, University of Michigan

International Taxation and Cross-Border Banking

By Harry Huizinga, Tilburg University
Johannes Vogel, University of Mannheim
Wolf Wagner, Tilburg University

Presented by: Johannes Vogel, University of Mannheim
Discussant: Gaetan Nicodeme, European Commission

Taxation and the Financial Sector
Taxation of the Financial Sector
By Thomas Hemmelgarn; European Commission
Gaetan Nicodeme; European Commission
Presented by: Gaetan Nicodeme, European Commission
Discussant: Johannes Voget, University of Mannheim

Session ID 4: Public debt
Session Chair: Jan-Egbert Sturm, ETH Zürich
Session type: contributed
Date: August 8, 2011
Time: 13:00 - 15:00

PUBLIC DEBT AND ECONOMIC GROWTH IN ITALY
By Fabrizio Balassone; Banca d'Italia
Maura Francese; Banca d'Italia
Presented by: Maura Francese, Banca d'Italia
Discussant: Jan-Egbert Sturm, ETH Zürich

Innocent Until Proven Guilty: The EMU and its Effect on Public Debt
By Thushyanthan Baskaran; University of Gothenburg
Zohal Hessami; University of Konstanz
Presented by: Zohal Hessami, University of Konstanz
Discussant: Andreas Buehn, Technische Universitaet Dresden

Explaining IMF Lending Decisions after the Cold War
By Christoph Moser; KOF, ETH Zurich
Jan-Egbert Sturm; KOF, ETH Zurich
Presented by: Jan-Egbert Sturm, ETH Zürich
Discussant: Maura Francese, Banca d'Italia

Session ID 6: Education
Session Chair: Helen Ladd, Duke University
Session type: contributed
Date: August 8, 2011
Time: 13:00 - 15:00
The Effect of Preschool Attendance on Secondary School Track Choice in Germany - Evidence from Siblings
By Martin Schlotter;
Ifo Institute for Economic Research, Munich Department Human Capital and Innovation
Presented by: Martin Schlotter, ifo institute for Economic Research
Discussant: Tom van Veen, Maastricht University SBE

Segregation in primary schools – Do school districts really matter? Evidence from policy reforms
[slides]
By Anna Makles, University of Wuppertal
Kerstin Schneider, University of Wuppertal
Presented by: Kerstin Schneider, University of Wuppertal
Discussant: Helen Ladd, Duke University

International Education and Economic Growth
By Jan J Bergerhoff, London School of Economics
Philipp Seegers, Maastricht University
Tom van Veen, Maastricht University and Nyenrode Business Universiteit
Presented by: Tom van Veen, Maastricht University SBE
Discussant: Martin Schlotter, ifo institute for Economic Research

Weighted Student Funding in the Netherlands: A Model for the U.S?
By Helen F. Ladd; Duke University
Edward B. Fiske; education writer and consultant
Presented by: Helen Ladd, Duke University
Discussant: Kerstin Schneider, University of Wuppertal

Session ID 7: Pensions

Session Chair: Tim Buyse, Ghent University
Session type: contributed
Date: August 8, 2011
Time: 13:00 - 15:00

Severance Pay or Pension Funds?
[slides]
By Devis Geron; University of Padova
Presented by: Devis Geron, University of Padova
Discussant: Tim Buyse, Ghent University

Retirement flexibility and portfolio choice
[slides]
Public Health Expenditure, Longevity, and Fertility

By Tatsuya OMORI; Mie Chukyo University

Presented by: Tatsuya Omori, Mie Chukyo University

Pension reform, employment by age, and long-run growth in OECD countries.

By Tim Buyse; Sherppa, Ghent University
Freddy Heylen; Sherppa, Ghent University
Renaat Van de Kerckhove; Sherppa, Ghent University

Presented by: Tim Buyse, Ghent University

Do Income Transfers Matter? Poverty Profiles in OECD Countries

By Koen Caminada; Economics Department; Leiden University
Kees Goudswaard; Economics Department; Leiden University

Presented by: Koen Caminada, public

Discussant: Judith Niehues, University of Cologne

The evolution of global inequality: absolute, relative and intermediate views

By Kristof Bosmans; Department of Economics, Maastricht University
Koen Decancq; Center for Economic Studies, Katholieke Universiteit Leuven
André Decoster; Center for Economic Studies, Katholieke Universiteit Leuven

Presented by: André Decoster, KULeuven

Discussant: Howard Chernick, City University of New York, Hunter Coll

Upper and Lower Bounds of Inequality of Opportunity: Theory and Evidence for Germany and the US

By Judith Niehues; University of Cologne
Andreas Peichl; IZA Bonn
A Reconsideration of the Optimal Assignment of Redistribution Under Fiscal Federalism

By Howard Chernick; Hunter College and the Graduate Center, City Univ. of NY

Presented by: Howard Chernick, City University of New York, Hunter Coll
Discussant: André Decoster, KULeuven

Session ID 9: Politics and values

Session Chair: Nico Pestel, IZA - Institute for the Study of Labor
Session type: contributed
Date: August 8, 2011
Time: 13:00 - 15:00

Quantifying Parliamentary Representation of Constituents' Preferences with Quasi-Experimental Data

By David Stadelmann, University of Fribourg
Marco Portmann, University of Fribourg
Reiner Eichenberger, Center for Research in Economics, Management and the Arts

Presented by: David Stadelmann, University of Fribourg
Discussant: Nico Pestel, IZA - Institute for the Study of Labor

Different Models or Measures?

By M. Marit Rehavi; University of British Columbia

Presented by: M. Rehavi, University of British Columbia
Discussant: Krisztina Kis-Katos, University of Freiburg

Does partisanship affect local fiscal policies? A regression discontinuity analysis for West German cities

By Krisztina Kis-Katos; University of Freiburg
Marina Furdas; University of Freiburg

Presented by: Krisztina Kis-Katos, University of Freiburg
Discussant: Sangheon Kim, GSPA

The Politicians' Wage Gap: Insights from German Members of Parliament

By Andreas Peichl; IZA, University of Cologne, ISER and CESifo
Nico Pestel; IZA and University of Cologne
Sebastian Siegloch; IZA and University of Cologne

Presented by: Nico Pestel, IZA - Institute for the Study of Labor
Discussant: David Stadelmann, University of Fribourg
Session ID 10: Elasticity of Taxable Income

Session Chair: Aron Kiss, National Bank of Hungary
Session type: contributed
Date: August 8, 2011
Time: 13:00 - 15:00

**The Elasticity of Taxable Income: Evidence from Regional Flat-Tax Reforms in Finland**

By Tuomas Matikka; University of Tampere
Presented by: Tuomas Matikka, University of Tampere
Discussant: Friedrich Schneider, University of Linz

**The Effect of Public Disclosure on Reported Taxable Income: Evidence from Individuals and Corporations in Japan**

By Makoto Hasegawa; University of Michigan
Jeffrey Hoopes; University of Michigan
Ryo Ishida; University of Michigan
Joel Slemrod; University of Michigan
Presented by: Jeffrey Hoopes, University of Michigan
Discussant: Aron Kiss, National Bank of Hungary

**The elasticity of taxable income of high earners: Evidence from Hungary [slides]**

By Aron Kiss; National Bank of Hungary
Palma Mosberger; Central European University, Budapest
Presented by: Aron Kiss, National Bank of Hungary
Discussant: Jeffrey Hoopes, University of Michigan

Session ID 11: Trade

Session Chair: Sabine Jokisch, Ulm University
Session type: contributed
Date: August 8, 2011
Time: 13:00 - 15:00

**The political economy of real exchange rates: The role of democracy**

By Benjamin Furlan; University of Innsbruck
Martin Gächter; University of Innsbruck
Bob Krebs; University of Innsbruck
Presented by: Bob Krebs, University of Innsbruck
Discussant: Simon Schnyder, University of Fribourg

**The Dynamics of Revenue-Neutral Trade Liberalization in Developing Countries**
The Impact of Demographics on Global Asset Prices: The Role of Trade
By Keyu Jin; London School of Economics
Sabine Jokisch; Ulm University
Presented by: Sabine Jokisch, Ulm University
Discussant: Bob Krebs, University of Innsbruck

Session ID 12: Tax and Investment

Do Companies View Bribes as a Tax? Evidence on the Trade-off between Corporate Taxes and Corruption in the Location of FDI
By Timothy Goodspeed; Hunter College - CUNY
Jorge Martinez-Vazquez; Georgia State University
Li Zhang; CUFE, China
Presented by: Timothy Goodspeed, Hunter College and Graduate Center, CUNY
Discussant: Michael Stimmelmayr, Center for Economic Studies, University

Tax Competition, Risk Sharing and Financing Decisions of Firms
[slides]
By Zarko Y. Kalamov, Magdeburg University
Presented by: Zarko Kalamov, Otto-von-Guericke University Magdeburg
Discussant: Martin Altemeyer-Bartscher, Chemnitz University of Technology

Do Taxes Distort Corporations' Investment Choices? Evidence from Industry-Level Data
By Liu, Li; Centre for Business Taxation, University of Oxford
Presented by: Li Liu, University of Oxford
Discussant: Timothy Goodspeed, Hunter College and Graduate Center, CUNY

The 2008 German Corporate Tax Reform and Beyond: The Role of Foreign Firm Ownership and FDIs
By Michael Stimmelmayr; University of Munich and CESifo
Presented by: Michael Stimmelmayr, Center for Economic Studies, University
Discussant: Li Liu, University of Oxford

Session ID 13: Business Cycle
The interplay of public finances and the business cycle in Germany
By Gerrit B. Koester; Deutsche Bundesbank
Christoph Priesmeier; Deutsche Bundesbank and Humboldt-University Berlin
Presented by: Christoph Priesmeier, Deutsche Bundesbank
Discussant: Mohammed Mohsin, University of Tennessee

The effects of the business cycle on profit-related tax revenues: Empirical evidence on tax elasticities for German data 1991-2008
By Christoph Priesmeier; Deutsche Bundesbank
Gerhard Kempkes; Deutsche Bundesbank
Gerrit Köster; Deutsche Bundesbank
Presented by: Gerrit Koester, Deutsche Bundesbank
Discussant: Christian Breuer, Ifo Institute

Fiscal Policy and the Political Business Cycle in Germany
By Christian Breuer; Ifo Institute
Presented by: Christian Breuer, Ifo Institute
Discussant: Gerrit Koester, Deutsche Bundesbank

Optimal Budget Stabilization Funds, State Budgets and the Business Cycle
By Ali Al-Nadi, The University of Tennessee, Knoxville.
Mohammed Mohsin, The University of Tennessee, Knoxville.
Matthew Murray, The University of Tennessee, Knoxville.
Presented by: Mohammed Mohsin, University of Tennessee
Discussant: Christoph Priesmeier, Deutsche Bundesbank

Session ID 14: Environmental Taxation

Session Chair: Beat Hintermann, University of Basel
Session type: contributed
Date: August 8, 2011
Time: 15:30 - 17:30

Piecemeal Reform of Domestic Indirect Taxes toward Uniformity in the Presence of Pollution: with and without a Revenue Constraint
[slides]
By Michael S. Michael, University of Cyprus
Sajal Lahiri, Southern Illinois University Carbondale
Panos Hatzipanayotou, Athens University of Economics and Business
Presented by: Sajal Lahiri, Southern Illinois University Carbondale
Discussant: Harry Tsang, University of North Dakota

Emissions taxes and abatement regulation under uncertainty.
[slides]
By Vidar Christiansen; University of Oslo
Stephen Smith; University College London
Presented by: Vidar Christiansen, University of Oslo
Discussant: Beat Hintermann, University of Basel

Non-linear Engel Curves and The Incidence of Environmental Taxes
By Firouz Gahvari; University of Illinois at Urbana-Champaign
Harry Tsang; University of North Dakota
Presented by: Harry Tsang, University of North Dakota
Discussant: Sajal Lahiri, Southern Illinois University Carbondale

Coercion and Environmental Taxes
[slides]
By Beat Hintermann; University of Basel
Thomas F. Rutherford; University of Zurich
Presented by: Beat Hintermann, University of Basel
Discussant: Vidar Christiansen, University of Oslo

Session ID 15: Shadow Economy

Session Chair: Matthew Murray, University of Tennessee
Session type: contributed
Date: August 8, 2011
Time: 15:30 - 17:30

The Shadow Economy in German Regions: An Empirical Assessment
[slides]
By Andreas Buehn; Georgia State University and Technische Universitaet Dresden
Presented by: Andreas Buehn, Technische Universitaet Dresden
Discussant: Gunther Markwardt, TU Dresden

Pollution, Shadow Economy and Corruption: Theory and Evidence
[slides]
By Amit K. Biswas; Department of Economics & Politics Visva-Bharati, Santiniketan
Mohammad Reza Farzanegan; Technische Universität Dresden & ZEW Mannheim, Germany
Marcel Thum; Technische Universität Dresden, ifo Dresden and CESifo, Germany
Presented by: Marcel Thum, Dresden University of Technology
Discussant: Matthew Murray, University of Tennessee
Corruption and the Shadow Economy: What do we really know?
[slides]
By Friedrich Schneider; University of Linz
Andreas Buehn; Techncal University of Dresden
Presented by: Friedrich Schneider, University of Linz
Discussant: Tuomas Matikka, University of Tampere

Bayesian Analysis of the Effect of Amnesties on Tax Revenues and Filing Rates
By ,
Presented by: Matthew Murray, University of Tennessee
Discussant: Marcel Thum, Dresden University of Technology

Session ID 16: Health Insurance

Session Chair: Alexander Kemnitz, TU Dresden
Session type: contributed
Date: August 8, 2011
Time: 15:30 - 17:30

Estimating the Tradeoff Between Risk Protection and Moral Hazard with a Nonlinear Budget Set Model of Health Insurance
By Amanda Kowalski, Yale University
Presented by: Amanda Kowalski, Yale University
Discussant: Helmuth Cremer, University of Toulouse

Did State Level Reform of the Non-Group Health Insurance Market Affect
By Ithai Z. Lurie; US Department of Treasury
Bradley T. Heim; School of Public and Environmental Affairs Indiana University
Presented by: Ithai Lurie, U.S. Department of the Treasury
Discussant: Alexander Kemnitz, TU Dresden

Social long term care insurance and redistribution
By Helmuth Cremer; Toulouse School of Economics
Pierre Pestieau; University of Liège and CORE
Presented by: Helmuth Cremer, University of Toulouse
Discussant: Amanda Kowalski, Yale University

A Simple Model of Health Insurance Competition
By Alexander kemnitz; Technical University of Dresden
Presented by: Alexander Kemnitz, TU Dresden
Discussant: Ithai Lurie, U.S. Department of the Treasury
Session ID 17: Profit shifting

Session Chair: Matthias Stoeckl, University of Salzburg
Session type: contributed
Date: August 8, 2011
Time: 15:30 - 17:30

An Alternative Transfer Pricing Norm
By Mihir Desai; Harvard University
Dhammika Dharmapala; University of Illinois

Presented by: Dhammika Dharmapala, University of Illinois
Discussant: Matthias Stoeckl, University of Salzburg

Sorting into Outsourcing: Are Profits Taxed at a Gorilla's Arm's Length?
[slides]
By Christian Bauer; University of Munich
Dominika Langenmayr; University of Munich

Presented by: Dominika Langenmayr, University of Munich
Discussant: Aart Gerritsen, Erasmus University Rotterdam

Corporate Tax Reform, Deferred Taxes, and the Immediate Effect on Book Profits
By Jana S. Raedy; University of North Carolina
Jeri Seidman; University of Texas at Austin
Douglas A. Shackelford; University of North Carolina and NBER

Presented by: Douglas Shackelford, UNC Kenan-Flagler Business Schl
Discussant: Dominika Langenmayr, University of Munich

Profit Shifting within Multinational Firms: The Role of Entity Characterization Profiles
By Sven P. Jost; University of Innsbruck
Michael Pfaffermayr; University of Innsbruck
Matthias Stoeckl; University of Salzburg
Hannes Winner; University of Salzburg

Presented by: Matthias Stoeckl, University of Salzburg
Discussant: Dhammika Dharmapala, University of Illinois

Session ID 18: Government spending

Session Chair: Leonard Burman, Syracuse University
Session type: contributed
Date: August 8, 2011
Time: 15:30 - 17:30

A theory of optimal government waste
[slides]
Session ID 19: Welfare State

Session Chair: Ulrich Hendel, Ludwig-Maximilians-Universität
Session type: contributed
Date: August 8, 2011
Time: 15:30 - 17:30

Is the welfare state expenditure harmful for growth? (A European case)
[slides]
By Vratislav Izak; University of Economics, Prague, Czech Republic
Presented by: Vratislav Izak, University of Economics
Discussant: Sebastian Siegloch, Institute for the Study of Labor

Ethnic Heterogeneity and Privatization of Welfare Services: Is there a Causal Relationship?
By Matz Dahlberg; Uppsala University
Laura Hartman; Centre for Business and Policy Studies
Anna Norén; Centre for Business and Policy Studies
Presented by: Matz Dahlberg, Uppsala University
Discussant: Ulrich Hendel, Ludwig-Maximilians-Universität

Tax-Benefit Systems in Europe and the US: Between Equity and Efficiency
By Olivier Bargain; UC Dublin, IZA and CEPS/INSTEAD
Mathias Dolls; IZA and University of Cologne
Dirk Neumann; IZA and University of Cologne
Andreas Peichl; IZA, University of Cologne and ISER
Sebastian Siegloch; IZA and University of Cologne
Presented by: Sebastian Siegloch, Institute for the Study of Labor
Discussant: Vratislav Izak, University of Economics
The Influence of Altruistic Preferences on the Race to the Bottom of Welfare States
By Ulrich Hendel; Munich Graduate School of Economics
Presented by: Ulrich Hendel, Ludwig-Maximilians-Universität
Discussant: Matz Dahlberg, Uppsala University

Session ID 20: Financial crisis

Session Chair: Carlos da Costa, Fundação Getulio Vargas
Session type: contributed
Date: August 8, 2011
Time: 15:30 - 17:30

The Greek fiscal crisis and the role of fiscal governance
By Georgia Kaplanoglou; Economics Department, University of Athens
Vassilis T. Rapanos; Economics Department, University of Athens
Presented by: Georgia Kaplanoglou, University of Athens
Discussant: Niek Schoeman, University of Pretoria

Distribution channels of financial crises in emerging markets
By Igor J. Lukasevich; All Russian Distance Institute of Economics and Finance
Anatoly N. Romanov; All Russian Distance Institute of Economics and Finance
Elena A. Fedorova; All Russian Distance Institute of Economics and Finance
Presented by: Lukasevich Igor, All Russian Distance Institute of E&F
Discussant: Carlos da Costa, Fundação Getulio Vargas

Securing the revenue base of a highly dualistic economy amidst a financial crisis with fiscal expansion: a case study for South Africa
By Schoeman, NJ; University of Pretoria
Caner, S; Yeditepe University, Istambul
Presented by: Niek Schoeman, University of Pretoria
Discussant: Georgia Kaplanoglou, University of Athens

The Private Memory of Aggregate Shocks
By Carlos E. da Costa; Fundacao Getulio Vargas
Vitor F. Luz; Yale University
Presented by: Carlos da Costa, Fundacao Getulio Vargas
Discussant: Lukasevich Igor, All Russian Distance Institute of E&F

Session ID 21: Local public finance

Session Chair: Benjamin Lockwood, Warwick
Session type: contributed
LINEAR AND NON LINEAR EXPENDITURE SYSTEMS AND THE DEMAND FOR MUNICIPAL PUBLIC GOODS: EVIDENCE FROM FRENCH MUNICIPALITIES
[slides]
By Marie-Estelle BINET ; CREM, (UMR 6211 CNRS), University of Rennes 1, FRANCE.
Presented by: Marie-Estelle BINET, CREM, UMR 6211 CNRS
Discussant: Bjoern Kauder, ifo Institute

Municipal Consolidation and Local Government Behavior: Evidence from Japanese Voting Data from Merger Referenda
By Takeshi Miyazaki; Meikai University
Presented by: Takeshi Miyazaki, Meikai University
Discussant: Benjamin Lockwood, Warwick

Consolidation of Municipalities and Impact on Population Growth - A Propensity Score Matching Approach
By Bjoern Kauder; Ifo Institute, Munich
Presented by: Bjoern Kauder, ifo Institute
Discussant: Marie-Estelle BINET, CREM, UMR 6211 CNRS

By Ben Lockwood; University of Warwick and CEPR
Francesco Porcelli; University of Warwick
Presented by: Benjamin Lockwood, Warwick
Discussant: Takeshi Miyazaki, Meikai University

Session ID 22: Aggregate risk

Session Chair: Seth Giertz, University of Nebraska
Session type: contributed
Date: August 8, 2011
Time: 15:30 - 17:30

[slides]
By Toshihiro Ihori; University of Tokyo
Martin McGuire; University of California-Irvine
Shintaro Nakagawa; Shimonoseki City University
Presented by: Toshihiro Ihori, University of Tokyo
Discussant: Ioana Petrescu, University of Maryland
Disaster Avoidance, Disaster Relief, and Policy Coordination in a Federation
By David E. Wildasin; University of Kentucky
Presented by: David Wildasin, University of Kentucky
Discussant: Seth Giertz, University of Nebraska

Rethinking Economic Sanction Success: Sanctions as Deterrents
By Ioana Petrescu; University of Maryland, College Park
Presented by: Ioana Petrescu, University of Maryland
Discussant: Toshihiro Ihori, University of Tokyo

US House Price Bubbles and Their Impacts Upon the US Economy
By James R. Follain; Rockefeller Institute of Government Seth H. Gieritz; University of Nebraska-Lincoln
Presented by: Seth Giertz, University of Nebraska
Discussant: David Wildasin, University of Kentucky

Optimal Income Taxation with Uncertain Earnings
[slides]
By Robin Boadway, Queen’s University, Canada Motohiro Sato, Hitotsubashi University, Japan
Presented by: Motohiro Sato, Hitotsubashi University
Discussant: Chris Sanchirico, University of Pennsylvania

Optimal income taxation with tax competition
[slides]
By Vilen Lipatov; Goethe University Frankfurt Alfons Weichenrieder; Goethe University Frankfurt, Vienna University of Economics and Business, CESifo
Presented by: Vilen Lipatov, Frankfurt University
Discussant: Michael Best, London School of Economics

Policy Uncertainty and Optimal Taxation
By Chris William Sanchirico; University of Pennsylvania
Presented by: Chris Sanchirico, University of Pennsylvania
Discussant: Motohiro Sato, Hitotsubashi University
Session ID 24: Tax competition

Session Chair: John Wilson, Michigan State University
Session type: contributed
Date: August 8, 2011
Time: 15:30 - 17:30

Tax Competition and the Efficiency of "Benefit-Related" Business Taxes
By Elisabeth Gugl; University of Victoria
George R. Zodrow; Rice University
Presented by: Elisabeth Gugl, University of Victoria
Discussant: Alexander Ebertz, ifo Institute

Mobile intellectual property, heterogeneous firms and government tax competition
[slides]
By Rachel Griffith; Institute for Fiscal Studies and University of Manchester
Helen Miller; Institute for Fiscal Studies
Martin O’Connell; Institute for Fiscal Studies and University College London
Presented by: Helen Miller, Institute for Fiscal Studies
Discussant: John Wilson, Michigan State University

Urban Sprawl and Interjurisdictional Competition
By Thiess Buettner; Friedrich Alexander University, Erlangen-Nuremberg
Alexander Ebertz; ifo Institute
Presented by: Alexander Ebertz, ifo Institute
Discussant: Elisabeth Gugl, University of Victoria

Tax Competition with and without Tax Discrimination against Domestic Firm
By John D. Wilson; Michigan State University
Steeve Mongrain; Simon Fraser University
Presented by: John Wilson, Michigan State University
Discussant: Helen Miller, Institute for Fiscal Studies

Session ID 25: Fiscal policy and growth

Session Chair: Florian Misch, University of Nottingham
Session type: contributed
Date: August 9, 2011
MEDIUM-TERM FISCAL PLANNING UNDER (MOSTLY) SHORT-TERM GOVERNMENTS: ITALY 1988-2008
By Fabrizio Balassone; Banca d'Italia
Sandro Momigliano; Banca d'Italia
Pietro Rizza; Banca d'Italia
Presented by: fabrizio balassone, banca d'italia
Discussant: Florian Misch, University of Nottingham

FISCAL POLICY AND TFP IN THE OECD: A NON-STATIONARY PANEL APPROACH
By Ruben Schoonackers; Ghent University
Freddy Heylen; Ghent University
Presented by: Ruben Schoonackers, Ghent University
Discussant: fabrizio balassone, banca d'italia

THE COMPOSITION OF PUBLIC SPENDING AND FIRM PRODUCTIVITY: EVIDENCE FROM SOUTH AFRICA
By Richard Kneller; University of Nottingham
Florian Misch; Centre for European Economic Research
Presented by: Florian Misch, University of Nottingham
Discussant: Ruben Schoonackers, Ghent University

Session ID 26: Intergenerational distribution

Session Chair: Wilfried Alzinger, Department of Economics
Session type: contributed
Date: August 9, 2011
Time: 9:00 - 10:30

INCOME MOBILITY AND ITS STRUCTURAL CHANGES IN KOREA
By Myung Jae Sung; Korea Institute of Public Finance
Presented by: Myung Jae Sung, Korea Institute of Public Finance
Discussant: Wilfried Alzinger, Department of Economics

ANNUAL VERSUS LONG-TERM INCOME REDISTRIBUTION
By Charlotte Bartels; Free University Berlin
Presented by: Charlotte Bartels, FU Berlin
Discussant: Myung Jae Sung, Korea Institute of Public Finance

FROM RAGS TO RICHES? INTERGENERATIONAL TRANSMISSION OF INCOME IN EUROPE
By Wilfried Alzinger; University of Economics Vienna
Matthias Schnetzer; University of Economics Vienna
Session ID 27: Neighborhood effects

Session Chair: Jeff Smith, University of Michigan
Session type: contributed
Date: August 9, 2011
Time: 9:00 - 10:30

**Neighbor Effects in the Provision of Public Goods in a Young Democracy: Evidence from China**
By Claudio A. Agostini; Universidad Adolfo Ibañez, Santiago, Chile.
Philip H. Brown, Colby College, Maine.
Xiaobo Zhang, International Food Policy Research Institute, Washington DC.
  
  Presented by: Claudio Agostini, Universidad Adolfo Ibañez
  Discussant: Jeff Smith, University of Michigan

**The Impact of School Racial Compositions on Neighborhood Racial Compositions: Evidence from School Redistricting**
By Jeffrey Matthew Weinstein; Syracuse University
  
  Presented by: Jeffrey Weinstein, Syracuse University
  Discussant: Claudio Agostini, Universidad Adolfo Ibañez

**Estimating Neighborhood Effects on Disadvantaged Youth**
[slides]
By Brian Jacob, University of Michigan
Jens Ludwig, University of Michigan
Jeffrey Smith, University of Michigan
  
  Presented by: Jeff Smith, University of Michigan
  Discussant: Jeffrey Weinstein, Syracuse University

Session ID 28: Less developed countries

Session Chair: John Wilson, Michigan State University
Session type: contributed
Date: August 9, 2011
Time: 9:00 - 10:30

**Is foreign aid fungible? Evidence from the education and health sectors**
[slides]
By Nicolas Van de Sijpe; Ghent University
  
  Presented by: Nicolas Van de Sijpe, Ghent University
  Discussant: John Wilson, Michigan State University
From Seligman to Shoup: The Early Columbia School of Taxation and Development
By Ajay K. Mehrotra; Indiana University, Bloomington
Presented by: Ajay Mehrotra, Indiana University Maurer School of Law
Discussant: Nicolas Van de Sijpe, Ghent University

Should Remittances be Taxed or Subsidized?
By John D. Wilson; Michigan State University
Presented by: John Wilson, Michigan State University
Discussant: Ajay Mehrotra, Indiana University Maurer School of Law

Session ID 30: Corporate tax incidence
Session Chair: Jennifer Gravelle, Congressional Budget Office
Session type: contributed
Date: August 9, 2011
Time: 9:00 - 10:30

Passing It On: The Incidence of the Corporate Income Tax under Imperfect Competition
By Altshuler, Rosanne; Department of Economics, Rutgers University
Liu, Li; Centre for Business Taxation, University of Oxford
Presented by: Li Liu, University of Oxford
Discussant: Jennifer Gravelle, Congressional Budget Office

Do Employees Bear the Burden of Corporate Taxation? A Micro Level Approach Using Linked Employer-Employee Data
By Clemens Fuest; University of Oxford, CESifo and IZA
Andreas Peichl; IZA, University of Cologne and ISER
Sebastian Siegloch; IZA and University of Cologne
Presented by: Sebastian Siegloch, Institute for the Study of Labor
Discussant: Li Liu, University of Oxford

Corporate Tax Incidence: Review of General Equilibrium Estimates and Analysis
By Jennifer Gravelle; Congressional Budget Office
Presented by: Jennifer Gravelle, Congressional Budget Office
Discussant: Sebastian Siegloch, Institute for the Study of Labor

Session ID 32: Issues in tax competition
Session Chair: Robert Chirinko, University of Illinois at Chicago
Session type: contributed
Date: August 9, 2011
Time: 9:00 - 10:30
Culture and Taxes: Towards Identifying Tax Competition
[slides]
By Raphael Parchet; University of Lausanne
Beatrice Brügger; University of Lausanne
Presented by: Raphael Parchet, University of Lausanne
Discussant: Monika Büttler, University of St. Gallen

How do Individuals Perceive the Value of Tax Competition
By Monika Büttler, University of St. Gallen
Olivia Huguenin, Swiss Federal Office of Statistics
Presented by: Monika Büttler, University of St. Gallen
Discussant: Robert Chirinko, University of Illinois at Chicago

Tax Competition Among U.S. States: Racing to the Bottom or Riding on a Seesaw?
By Bob Chirinko; University of Illinois at Chicago
Daniel J. Wilson; Federal Reserve Bank of San Francisco
Presented by: Robert Chirinko, University of Illinois at Chicago
Discussant: Raphael Parchet, University of Lausanne

Session ID 33: Marginal cost of public funds
Session Chair: Bas Jacobs, Erasmus University Rotterdam
Session type: contributed
Date: August 9, 2011
Time: 9:00 - 10:30

Responses to grants and the marginal cost of public funds
By Thiess Buettner; University of Erlangen-Nuernberg
Nadine Fabritz; University of Munich, Ifo Institute
Presented by: Nadine Fabritz, Ifo-Institute for Economic Research
Discussant: Bas Jacobs, Erasmus University Rotterdam

The Marginal Cost of Public Funds is One
By Bas Jacobs
Erasmus University Rotterdam
Presented by: Bas Jacobs, Erasmus University Rotterdam
Discussant: Chul-In Lee, Seoul National University

By Chul-In Lee; Seoul National University
Presented by: Chul-In Lee, Seoul National University
Discussant: Nadine Fabritz, Ifo-Institute for Economic Research
Session ID 34: Tax and behavior

Session Chair: Thiago Pereira, Fundação Getulio Vargas
Session type: contributed
Date: August 9, 2011
Time: 9:00 - 10:30

**Taxation and Risk Taking with Loss Averse Utility**
By Panagiotis Peter Tsigaris; Thompson Rivers University
Jaroslava Hlouskova; Institute for Advance Studies

Presented by: Panagiotis Peter Tsigaris, Thompson Rivers University
Discussant: Thiago Pereira, Fundação Getulio Vargas

**The Sources of Federal Income Tax Revenue Growth**
[slides]
By Estelle P. Dauchy; Peking University HSBC Business School (PHBS)
Christopher Balding; Peking University HSBC Business School (PHBS)

Presented by: Estelle Dauchy, Peking University HSBC Business School
Discussant: Panagiotis Peter Tsigaris, Thompson Rivers University

**Sacrifice and Efficiency of the Income Tax Schedule**
By Thiago N. Pereira; Fundação Getulio Vargas
Carlos Eugênio E. da Costal; Fundação Getulio Vargas

Presented by: Thiago Pereira, Fundação Getulio Vargas
Discussant: Estelle Dauchy, Peking University HSBC Business School

Session ID 35: Fiscal spillovers

Session Chair: David Agrawal, University of Michigan
Session type: contributed
Date: August 9, 2011
Time: 9:00 - 10:30

**Fiscal Spillovers between Local Governments: Keeping up with the Joneses' School District**
[slides]
By Randall Reback; Barnard College, Columbia University

Presented by: Randall Reback, Barnard College, Columbia University
Discussant: David Agrawal, University of Michigan

**The Battle of Taxes: Strategic Interaction in Multiple Tax Policies among States**
[slides]
By Kusum Singh; University of Kentucky
William Hoyt; University of Kentucky
Jihai Yu; University of Kentucky
The Tax Gradient: Do Local Sales Taxes Reduce Tax Differentials at State Borders? [slides]
By David R. Agrawal; University of Michigan
Presented by: David Agrawal, University of Michigan
Discussant: William Hoyt, University of Kentucky

Session ID 36: Externalities
Session Chair: Volker Nitsch, Darmstadt University of Technology
Session type: contributed
Date: August 9, 2011
Time: 9:00 - 10:30

Promotion rat races and public policy [slides]
By Geir H. Bjertnaes, Statistics Norway, Research Department, Oslo, Norway.
Presented by: Geir Bjertnaes, Statistics Norway
Discussant: Volker Nitsch, Darmstadt University of Technology

Fuel Exemptions, Revenue Recycling, Equity and Efficiency: Evaluating Post-Kyoto Policies for Switzerland [slides]
By Jan Imhof; ETH Zurich
Presented by: Jan Imhof, Centre for Energy Policy and Economics - ETH Zurich
Discussant: Geir Bjertnaes, Statistics Norway

Fly or Cry: Is Airport Noise Costly?
By Volker Nitsch; Darmstadt University, Germany
Presented by: Volker Nitsch, Darmstadt University of Technology
Discussant: Jan Imhof, Centre for Energy Policy and Economics - ETH Zurich

Session ID 37: Regional policy
Session Chair: Sebastian Kessing, University of Siegen
Session type: contributed
Date: August 10, 2011
Time: 9:00 - 10:40

TOO MUCH OF A GOOD THING? ON THE GROWTH EFFECTS OF THE EU'S REGIONAL POLICY
Absorptive Capacity and the Growth Effects of Regional Subsidies. A Regression Discontinuity Design with Heterogeneous Treatment Effects

By Sascha Becker; University of Warwick and CEPR
Peter Egger; ETH Zürich, CEPR, CESifo, Leverhulme Centre for Research on Globalisation and Economic Policy (GEP) at the University of Nottingham, and Oxford University Centre for Business Taxation (OUCBT)
Maximilian von Ehrlich; ETH Zürich and CESifo

Presented by: Peter Egger, ETH Zurich
Discussant: Olha Krupa, Indiana University

The regional distribution of public employment: Theory and evidence

By Sebastian G. Kessing; University of Siegen
Chiara Strozzi; University of Modena and Reggio Emiglia

Presented by: Sebastian Kessing, University of Siegen
Discussant: Peter Egger, ETH Zurich

Session ID 38: Retirement

Session Chair: Shanthi Ramnath, US Department of the Treasury
Session type: contributed
Date: August 10, 2011
Time: 9:00 - 10:30

Taxes, Income, and Retirement Savings:

By Bradley T. Heim; Indiana University
Ithai Z. Lurie; U.S. Department of the Treasury

Presented by: Bradley Heim, Indiana University
Discussant: Shanthi Ramnath, US Department of the Treasury

Immigrant-Native Differences in Employment-Based Retirement Plan Participation

By Bradley T. Heim; Indiana University
Ithai Z. Lurie; U.S. Department of Treasury
Shanthi P. Ramnath; U.S. Department of Treasury

Presented by: Shanthi Ramnath, US Department of the Treasury

Politicians' Opinions on Rivals in the Competition for Firms: An Empirical Analysis of Reference Points Near a Border

By Benny Geys; Norwegian School of Management, Oslo, WZB Berlin
Steffen Osterloh; ZEW Mannheim
Session ID 39: Tax treaties

Session Chair: Mina Vlachaki, Tilburg University
Session type: contributed
Date: August 10, 2011
Time: 9:00 - 10:30

Tax treaties and the allocation of taxing rights with developing countries
[slides]
By Dimitri Paolini; University of Sassari / Université Catholique de Louvain
Pasquale Pistone; Universita di Salerno
Giuseppe Pulina; Crenos
Martin Zagler; WU

Presented by: Martin Zagler, WU
Discussant: Mina Vlachaki, Tilburg University

The Role of Tax Treaties and Repatriation Taxes in FDI Revisited
By Michael Overesch; University of Mannheim
Daniel Dressler; Centre for European Economic Research (ZEW)

Presented by: Michael Overesch, University of Mannheim
Discussant: Martin Zagler, WU

The Determinants of Double Tax Treaty Formation
By Jenny Ligthart; Tilburg University
Mina Vlachaki; Tilburg University
Johannes Vogel; University of Mannheim

Presented by: Mina Vlachaki, Tilburg University
Discussant: Michael Overesch, University of Mannheim

Session ID 40: Local taxes

Session Chair: Andrea Lassmann, ETH Zurich
Session type: contributed
Date: August 10, 2011
Time: 9:00 - 10:30

Are Local Property Taxes Regressive, Progressive, or What?
[slides]
By William Fischel; Dartmouth College
Wallace Oates; University of Maryland
Joan Youngman; Lincoln Institute of Land Policy
Presented by: Wallace Oates, University of Maryland, College Park
Discussant: Andrea Lassmann, ETH Zurich

A Reassessment of the 1970s U.S. Property Tax Revolt
By Nathan B Anderson; University of Illinois at Chicago
Andreas D Pape; SUNY Binghamton

Presented by: Nathan Anderson, University of Illinois
Discussant: Wallace Oates, University of Maryland, College Park

By Peter Egger; ETH Zurich, CEPR, CESifo
Marko Koethenbuerger; University of Copenhagen, CESifo
Andrea Lassmann; ETH Zurich

Presented by: Andrea Lassmann, ETH Zurich
Discussant: Nathan Anderson, University of Illinois

Session ID 41: Tax and volatility

Session Chair: Yilin Hou, University of Georgia
Session type: contributed
Date: August 10, 2011
Time: 9:00 - 10:30

Tax Reforms and Stock Return Volatility: The Case of Japan
By Hiroyuki Ono; Toyo University
Minoru Hayashida; The University of Kitakyushu

Presented by: Hiroyuki Ono, Toyo University
Discussant: Yilin Hou, University of Georgia

Speculative Bubbles and Tax Policy
[slides]
By SHIGEKI KUNIEDA; Hitotsubashi University

Presented by: SHIGEKI KUNIEDA, HITOTSUBASHI UNIVERSITY
Discussant: Hiroyuki Ono, Toyo University

LOST Stability? Consumption Taxes and the Cyclical Variability of State and Local Revenues
By Yilin Hou; University of Georgia
Jason S. Seligman; Ohio State University

Presented by: Yilin Hou, University of Georgia
Discussant: SHIGEKI KUNIEDA, HITOTSUBASHI UNIVERSITY

Session ID 42: Commodity taxes
Session Chair: Christian Traxler, Max Planck Institute
Session type: contributed
Date: August 10, 2011
Time: 9:00 - 10:30

The Impact of Sales Taxation and Tax Evasion on Commodity Flows
By William F. Fox; University of Tennessee
LeAnn Luna; University of Tennessee
Georg Schaur; University of Tennessee

Presented by: William Fox, University of Tennessee
Discussant: Christian Traxler, Max Planck Institute

Optimal tax cum enforcement policies and occupational choice
By Rainald Borck; University of Passau
Christian Traxler; Max Planck Institute for Research on Collective Goods, Bonn

Presented by: Christian Traxler, Max Planck Institute

Session ID 43: Public works

Session Chair: Lars-Erik Borge, Norwegian University of Science and Tech
Session type: contributed
Date: August 10, 2011
Time: 9:00 - 10:30

On the Political Economy of Railway Subsidies: Evidence from Western Europe, 1994-2008
[slides]
By Katharina Schreeb; University of Bremen, Department of Economics (Chair of Public Finance) and SFB 597
Karsten Mause; Post-Doctoral Research Fellow, University of Bremen, Research Center “Transformations of the State” (SFB 597)

Presented by: Katharina Schreeb, University of Bremen
Discussant: Lars-Erik Borge, Norwegian University of Science and Tech

An Analysis of Productivity Change in Japanese Water Utilities
[slides]
By Theara Horn; Osaka University

Presented by: Theara Horn, Osaka University
Discussant: Katharina Schreeb, University of Bremen

Maintenance and building conditions in Norwegian local governments: Economic and political determinants
By Lars-Erik Borge; Norwegian University of Science and Technology
Arnt Ove Hopland; Norwegian University of Science and Technology
Session ID 45: Natural resources

Session Chair: Christian Beermann, Center for Economic Studies
Session type: contributed
Date: August 10, 2011
Time: 9:00 - 10:30

Reassessing some correlations of war, natural resources and climate change
[slides]
By Hendrik Ritter; University of Magdeburg
  Presented by: Hendrik Ritter, Otto-von-Guericke-Universität Magdeburg
  Discussant: Christian Beermann, Center for Economic Studies

On the Price Path of Fossil Resources: Implications for Climate Policy
By Darko Jus; Center for Economic Studies, University of Munich
  Presented by: Darko Jus, Center for Economic Studies
  Discussant: Hendrik Ritter, Otto-von-Guericke-Universität Magdeburg

Optimal Resource Consumption under Mitigation and Adaptation
By Christian Beermann
Center for Economic Studies
Ludwig-Maximilians University Munich
  Presented by: Christian Beermann, Center for Economic Studies
  Discussant: Darko Jus, Center for Economic Studies

Session ID 46: Tax credits

Session Chair: Caroline Weber, University of Michigan
Session type: contributed
Date: August 10, 2011
Time: 9:00 - 10:30

Public provision of private goods with optimal income taxation and extensive margin
By Tuomas Kosonen; Government institute for economic research (VATT)
  Presented by: Tuomas Kosonen, University of Helsinki, VATT
  Discussant: Caroline Weber, University of Michigan

Job Creation Tax Credits and Job Growth: Whether, When, and Where?
By Robert S. Chirinko; University of Illinois at Chicago
Daniel J. Wilson; Federal Reserve Bank of San Francisco
Presented by: Daniel Wilson, Federal Reserve Bank of San Francisco
Discussant: Tuomas Kosonen, University of Helsinki, VATT

Saving and Learning Responses to the Earned Income Tax Credit
By Caroline E. Weber; University of Michigan
Presented by: Caroline Weber, University of Michigan
Discussant: Daniel Wilson, Federal Reserve Bank of San Francisco

Session ID 48: Risk and insurance

Session Chair: Doina Radulescu, ETH
Session type: contributed
Date: August 10, 2011
Time: 9:00 - 10:30

Small Business Loan Guarantees as Insurance Against Aggregate Risks
By Ye (George) Jia;
Presented by: Ye (George) Jia, University of Prince Edward Island
Discussant: Doina Radulescu, ETH

D&O Insurance, Corporate Governance and Managerial Incentives
By Peter Egger; ETH Zurich
Doina Radulescu; ETH Zurich
Ray Rees; CES, University of Munich
Presented by: Doina Radulescu, ETH

Session ID 49: Schooling

Session Chair: Elke Lüdemann, ifo Institute
Session type: contributed
Date: August 10, 2011
Time: 11:00 - 12:30

Identifying the Incidence of "Grading on a Curve": A Within-Student Across-Subject Approach
By Marc Piopiunik; Ifo Institute for Economic Research
Martin Schlotter; Ifo Institute for Economic Research
Presented by: Martin Schlotter, ifo institute for Economic Research
Discussant: Elke Lüdemann, ifo Institute

The Quantity and Quality of Teachers: Dynamics of the Trade-off
By Gregory Gilpin; Montana State University
Michael Kaganovich; Indiana University and CESifo
Presented by: Michael Kaganovich, Indiana University
Discussant: Maximilian von Ehrlich, ETH Zurich

**Intended and unintended short-run effects of the introduction of central exit exams: evidence from Germany**

By Elke Luedemann; Ifo Institute for Economic Research

Presented by: Elke Lüdemann, ifo Institute

Discussant: Martin Schlotter, ifo institute for Economic Research

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Session ID 50: Tax havens

Session Chair: Shafik Hebous, Goethe University Frankfurt

Session type: contributed

Date: August 10, 2011

Time: 11:00 - 12:30

**The use of tax havens in exemption regimes**

[slides]

By Anna Gumpert; University of Munich

James Hines; University of Michigan

Monika Schnitzer; University of Munich

Presented by: Anna Gumpert, Ludwig-Maximilians-Universitaet Muenchen

Discussant: Shafik Hebous, Goethe University Frankfurt

**Fighting Multiple Tax Havens**

By May Elsayyad; Max Planck Institute for Tax Law and Public Finance and Munich Graduate School of Economics

Kai A. Konrad; Max Planck Institute for Tax Law and Public Finance and Ludwig-Maximillians-University Department of Economics, Munich

Presented by: May Elsayyad, Max Planck Institute for Tax Law and Public Finance

Discussant: Anna Gumpert, Ludwig-Maximilians-Universitaet Muenchen

**A Journey from a Corruption Port to a Tax Haven**

By Shafik Hebous; Goethe University Frankfurt

Vilen Lipatov; Goethe University Frankfurt

Presented by: Shafik Hebous, Goethe University Frankfurt

Discussant: May Elsayyad, Max Planck Institute for Tax Law and Public Finance

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Session ID 51: Fiscal decentralization

Session Chair: Ronald Fisher, Michigan State University

Session type: contributed

Date: August 10, 2011

Time: 11:00 - 12:30
In Government We Trust: The Role of Fiscal Decentralization
By Jenny E. Ligthart; Tilburg University and University of Groningen
Peter van Oudheusden; Tilburg University
Presented by: Jenny Ligthart, Tilburg University
Discussant: Ronald Fisher, Michigan State University

Analyzing and Evaluating Changes in State and Local Government Debt*
By Robert W. Wassmer; California State University, Sacramento
Ronald C. Fisher; Michigan State University
Presented by: Ronald Fisher, Michigan State University
Discussant: Tatsuya Omori, Mie Chukyo University

Sovereign Debt in a Monetary Union
By Nadjeschda Arnold; Center for Economic Studies
Beatrice Scheubel; Center for Economic Studies
Presented by: Nadjeschda Arnold, Center For Economic Studies
Discussant: Zarko Kalamov, Otto-von-Guericke University Magdeburg

Session ID 52: Local budgets
Session Chair: Momi Dahan,
Session type: contributed
Date: August 10, 2011
Time: 11:00 - 12:30

Vertical Aspects of sub-national Deficits: The Impact of implicit and explicit Constraints in Europe
[slides]
By Dirk Foremny, University of Bonn
Presented by: Dirk Foremny, University of Bonn
Discussant: Momi Dahan,

The Political Economy of State Government Subsidy Adoption: The Case of Ethanol
By Mark Skidmore; Michigan State University
Chad Cotti; University of Wisconsin Oshkosh
James Alm; Tulane University
Presented by: James Alm, Tulane University
Discussant: Dirk Foremny, University of Bonn

Is Centralization a Solution to the Soft Budget Constraint Problem?
By Avi Ben-Bassat; Hebrew University and IDI
Momi Dahan; Hebrew University and IDI
Esteban F. Klor; Hebrew University, IDI and CEPR
Presented by: Momi Dahan,
Discussant: James Alm, Tulane University
Session ID 53: Corporate tax design

Session Chair: Simon Loretz, Universität Bayreuth
Session type: contributed
Date: August 10, 2011
Time: 11:00 - 12:30

Economic integration and the optimal corporate tax structure with heterogeneous firms
By Christian Bauer; University of Munich
Ronald B. Davies; University College Dublin
Andreas Haußer; University of Munich
Presented by: Christian Bauer, Ludwig-Maximilians-University
Discussant: Robert Cline, E&Y LLP

Economic and Budgetary Impact of the Introduction of a Common Consolidated Corporate Tax Base in the European Union
By Robert Cline; E&Y LLP
Tom Neubig; Ernst & Young LLP
Andrew Phillips; Ernst and Young
Presented by: Andrew Phillips, Ernst and Young
Discussant: Simon Loretz, Universität Bayreuth

Evaluating Neutrality Properties of Corporate Tax Reforms
By Michael P. Devereux; Oxford University Centre for Business Taxation
Simon Loretz; University of Bayreuth and Oxford University Centre for Business Taxation
Presented by: Simon Loretz, Universität Bayreuth
Discussant: Christian Bauer, Ludwig-Maximilians-University

Session ID 55: Tax revenue

Session Chair: Andrey Timofeev, Georgia State University
Session type: contributed
Date: August 10, 2011
Time: 11:00 - 12:30

Revenue Forecasting in Germany: On Unbiasedness, Efficiency, and Politics
By Thiess Büttner; University of Erlangen-Nuremberg
Bjoern Kauder; Ifo Institute, Munich
Presented by: Bjoern Kauder, Ifo Institute
Discussant: Ioana Petrescu, University of Maryland

Financial Sector Quality and Tax Revenue: Panel Evidence
By Ioana Petrescu, University of Maryland, College Park
Presented by: Ioana Petrescu, University of Maryland
Discussant: Andrey Timofeev, Georgia State University

Propensity to Invest and the Additionality of Capital Transfers: A Country Panel Perspective
By Jorge Martinez-Vazquez; Georgia State University
Andrey Timofeev; Georgia State University
Presented by: Andrey Timofeev, Georgia State University
Discussant: Bjoern Kauder, ifo Institute

Session ID 56: Tax policy

Session Chair: William Gentry, Williams College
Session type: contributed
Date: August 10, 2011
Time: 11:00 - 12:30

Corporate income taxation uncertainty and foreign direct investment
By Martin Zagler; WU Vienna
Cristiana Zanzottera; WU Vienna
Presented by: Martin Zagler, WU
Discussant: William Gentry, Williams College

Control or Incentives: Two Systems of Capital Taxation
By Christina Elisabeth Kolerus; Mannheim University
Presented by: Christina Kolerus, Mannheim University
Discussant: Martin Zagler, WU

Taxes and Fringe Benefits Offered by Employers
By Elizabeth Hansen, Williams College;
William M. Gentry, Williams College
Presented by: William Gentry, Williams College
Discussant: Christina Kolerus, Mannheim University

Session ID 57: Pension policy

Session Chair: Federica Teppa, De Nederlansche Bank
Session type: contributed
Date: August 10, 2011
Time: 11:00 - 12:30

Lessons from the financial crisis--The funded pension funds should invest conservatively
Public Pension Plans and State Budgets
By Leslie Ellen Papke; Michigan State University
Presented by: Leslie Papke, MSU
Discussant: Federica Teppa, De Nederlandsche Bank

Can the Longevity Risk Alleviate the Annuitzation Puzzle? Empirical Evidence from Dutch Data
[slides]
By Federica Teppa; De Nederlandsche Bank & Netspar
Presented by: Federica Teppa, De Nederlandsche Bank
Discussant: Caicai Du, Maastricht University

Session ID 58: Redistributive taxation
Session Chair: Stefan Traub, Universität Bremen
Session type: contributed
Date: August 10, 2011
Time: 11:00 - 12:30

Fair and Efficient Taxation under Partial Control: Theory and Evidence
By Erwin Ooghe; KU Leuven
Andreas Peichl; IZA Bonn and CESifo
Presented by: Andreas Peichl, IZA - Institute for the Study of Labor
Discussant: Dirk Neumann, University of Cologne

Welfare, Labour Supply and Heterogeneous Preferences: Evidence for Europe and the US
By Olivier Bargain; UCL Dublin
Mathias Dolls; University of Cologne
André Decoster; KU Leuven
Dirk Neumann, University of Cologne
Andreas Peichl, IZA Bonn
Sebastian Siegloch, IZA Bonn
Presented by: Dirk Neumann, University of Cologne
Discussant: Stefan Traub, Universität Bremen

Equity and Equality in Voting on Redistribution: A Real-effort Experiment
By Bernhard Kittel; University of Oldenburg
Fabian Paetzl; University of Bremen
Stefan Traub; University of Bremen
Session ID 60: Strategy & Behavior

Optimal compulsion when behavioral biases vary and the State errs
By Salvador Valdés-Prieto; Instituto de Economía Pontificia Universidad Católica de Chile
Ursula Schwarzhaupt; Central Bank of Chile
Presented by: Salvador Valdes-Prieto, Ministerio de Hacienda
Discussant: Wolfgang Leininger, Universitaet Dortmund

The Impact of Tax Rate Differentials on the Tax Revenues – The Case of Sales Tax Competition among a Group of Border-Sharing Indian States
[slides]
By Dr. Sthanu R. Nair
Assistant Professor
Indian Institute of Management Kozhikode (IIMK)
Kerala, India
Presented by: Sthanu Nair, Indian Institute of Management Kozhikode
Discussant: Salvador Valdes-Prieto, Ministerio de Hacienda

Effort Maximization in Asymmetric Contest Games with Heterogeneous Contestants
By Jörg Franke, Dortmund University (TU)
Christian Kanzow, Würzburg University
Wolfgang Leininger, Dortmund University (TU)
Alexandra Schwartz, Würzburg University
Presented by: Wolfgang Leininger, Universitaet Dortmund
Discussant: Sthanu Nair, Indian Institute of Management Kozhikode

Session ID 61: Taxation and Firms

Entrepreneurial innovations and taxation
[slides]
Corporate tax rate and Firm Entry and Exit Decisions of Canadian Firms
By Kazuko Miyamoto
Queen's University
Presented by: Kazuko Nakata (Miyamoto), Setsunan University
Discussant: Donald Bruce, University of Tennessee

Possible Consequences of Reforming the Provisions governing Inter-period Loss-offset with respect to Tax Bill and Tax Budget
[slides]
By Andreas Oestreicher; University of Göttingen, Germany
Reinald Koch; University of Göttingen, Germany
Dorothea Vorndamme; University of Göttingen, Germany
Presented by: Andreas Oestreicher, Georg-August-Universität Göttingen
Discussant: Andreas Haufler, University of Munich

Do Tax Rate Cuts Encourage Entrepreneurial Entry?
[slides]
By Tami Gurley-Calvez; West Virginia University
Donald Bruce; University of Tennessee
Presented by: Donald Bruce, University of Tennessee
Discussant: Kazuko Nakata (Miyamoto), Setsunan University

Session ID 62: Climate change
Session Chair: Wolfgang Habla, University of Munich
Session type: contributed
Date: August 10, 2011
Time: 15:00 - 17:00

The carbon-budget approach to climate stabilization: Cost-effective subglobal versus global action
[slides]
By Thomas Eichner; University of Hagen
Rüdiger Pethig; University of Siegen
Presented by: Ruediger Pethig, University of Siegen
Discussant: Heike Auerswald, Technische Universität Dresden

Climate Effects of Carbon Taxes, Taking into Account Possible Other Future Climate Measures
[slides]
Adaptation, Mitigation and Risk-Taking in Climate Policy

By Heike Auerswald; Technische Universität Dresden
Kai A. Konrad; Max Planck Institute Munich
Marcel Thum; Technische Universität Dresden

Presented by: Heike Auerswald, Technische Universität Dresden

Discussant: Ruediger Pethig, University of Siegen

Political influence on non-cooperative international climate policy

By Wolfgang Habla; University of Munich
Ralph Winkler; University of Bern

Presented by: Wolfgang Habla, University of Munich

Discussant: Florian Habermacher, SIAW - University of St. Gallen

Session ID 63: Fiscal Sustainability

Session Chair: Jukka Lassila, ETLA

Session type: contributed

Date: August 10, 2011

Time: 15:00 - 17:00

Measuring credibility of fiscal policies

By Frank Naert; University College Ghent
Stijn Goeminne, University College Ghent

Presented by: Frank Naert, Ghent University & University College Ghent

Discussant: Jukka Lassila, ETLA

Political Budget Cycles and their Consequences in Developed Countries

By Gunther Markwardt; University of Technology Dresden
Christoph Boehm; University of Michigan

Presented by: Gunther Markwardt, TU Dresden

Discussant: Martin Ruf, Mannheim University

TAX EXPENDITURES: REVENUE AND INFORMATION FORGONE – THE EXPERIENCE OF IRELAND

By Micheal L Collins; Trinity College Dublin
Mary Walsh; Chartered Accountant

Presented by: Micheal Collins, Trinity College Dublin
Discussant: **Steffen Osterloh**, ZEW

**Fiscal sustainability and policy rules under changing demographic forecasts**

By Jukka Lassila; ETLA  
Tarmo Valkonen; ETLA  
Juha Alho; University of Eastern Finland  
Presented by: **Jukka Lassila**, ETLA  
Discussant: **Frank Naert**, Ghent University & University College Ghent

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**Session ID 64: Redistribution**

**Session Chair:** **Egbert Jongen**, CPB  
**Session type:** contributed  
**Date:** August 10, 2011  
**Time:** 15:00 - 17:00

**A Suggestion for Evaluation of Redistributional Effects of Tax Policy Changes: with an Application to the 2006 Norwegian Tax Reform**

By Thor O. Thoresen; Statistics Norway  
Erlend E. Bø; Statistics Norway  
Erik Fjærlí; Statistics Norway  
Elin Halvorsen; Statistics Norway  
Presented by: **Thor O. Thoresen**, Research Department  
Discussant: **Steven Sheffrin**, Tulane University

**Rank dependent social preferences, inequality and optimal redistribution**

[slides]  
By Matti Tuomala; University of Tampere  
Presented by: **Matti Tuomala**, University of Tampere  
Discussant: **Egbert Jongen**, CPB

**Understanding the Public's Attitudes Towards Redistribution Through Taxation**

[slides]  
By Steven M. Sheffrin; Tulane University  
Rebecca Reed-Arthurs; UC Davis  
Presented by: **Steven Sheffrin**, Tulane University  
Discussant: **Thor O. Thoresen**, Research Department

**Revealed Social Preferences of Dutch Political Parties**

[slides]  
By Egbert L.W. Jongen; CPB Netherlands Bureau for Economic Policy Analysis  
Bas Jacobs: Erasmus University Rotterdam  
Floris T. Zoutman: Erasmus University Rotterdam  
Presented by: **Egbert Jongen**, CPB
Discussant: Matti Tuomala, University of Tampere

Session ID 65: Policy coordination

Session Chair: Hendrik Vrijburg, Erasmus University Rotterdam
Session type: contributed
Date: August 10, 2011
Time: 15:00 - 17:00

The Silver Lining of Red Tape
By Ronald B. Davies; University College Dublin
Submitted by: Ronald Davies, University College, Dublin
Discussant: Jean-Francois Tremblay, University of Ottawa

Cooperation in Tax Competition in a Repeated Game Setting
By Sonja Brangewitz; Université Paris 1 and Bielefeld University
Sarah Brockhoff; University of Freiburg and Bielefeld Graduate School of Economics and Management
Presented by: Sarah Brockhoff, University of Freiburg
Discussant: Hendrik Vrijburg, Erasmus University Rotterdam

Non-Cooperative Pollution Control in an Inter-Jurisdictional Setting
By Robin Boadway; Queen's University, Canada
Zhen Song; Central University of Finance and Economics, China
Jean-François Tremblay; University of Ottawa, Canada
Presented by: Jean-François Tremblay, University of Ottawa
Discussant: Ronald Davies, University College, Dublin

Enhanced Cooperation in a Three Country Model with two Endogenous Corporate Tax Instruments
By Hendrik Vrijburg; Erasmus University Rotterdam
Leon Bettendorf; CPB Netherlands Bureau for Economic Policy Analysis
Presented by: Hendrik Vrijburg, Erasmus University Rotterdam
Discussant: Sarah Brockhoff, University of Freiburg

Session ID 66: Intergovernmental grants

Session Chair: Tsuyoshi Shinozaki, Tohoku-gakuin University
Session type: contributed
Date: August 10, 2011
Time: 15:00 - 17:00

Federal Funding and University Research and Development
Conditional cash transfers and education quality

By Elena Del Rey; Universidad de Girona
Fernanda Estevan; University of Ottawa

Presented by: Fernanda Estevan, University of Ottawa
Discussant: Tsuyoshi Shinozaki, Tohoku-gakuin University

Linkage of Intergovernmental Transfer and Delegation of Power

By Tsuyoshi Shinozaki; Tohoku-Gakuin University
Kota Sugahara; Kyoto-Sangyo University
Minoru Kunizaki; Aichi University

Presented by: Tsuyoshi Shinozaki, Tohoku-gakuin University
Discussant: Fernanda Estevan, University of Ottawa

Session ID 67: Tax Progressivity

Session Chair: Therese McGuire, Northwestern University
Session type: contributed
Date: August 10, 2011
Time: 15:00 - 17:00

Nice guys finish last: are people with higher tax morale taxed more heavily?

By Philipp Doerrenberg; University of Cologne
Denvil Duncan; Indiana University
Clemens Fuest; University of Oxford
Andreas Peichl; IZA - Institute for the Study of Labor

Presented by: Andreas Peichl, IZA - Institute for the Study of Labor
Discussant: Caroline Weber, University of Michigan

New Tax Progressivity Indexes Using the Equi-marginal Sacrifice: Evidence from the U.S. and Korea Over 1990s

By Byung In Lim; Chungbuk National University
Sang-Yong Oh; SUNY at Buffalo

Presented by: Byung-In Lim, Chungbuk National University
Discussant: Nathan Anderson, University of Illinois

Identifying the Causal Effect of a Marginal Tax Rate Change

By Caroline E. Weber; University of Michigan

Presented by: Caroline Weber, University of Michigan
Discussant: Andreas Peichl, IZA - Institute for the Study of Labor
School Finance Reform and the Progressivity of State Taxes
By Nathan B Anderson; Therese J McGuire
Presented by: Nathan Anderson, University of Illinois
Discussant: Byung-In Lim, Chungbuk National University

Session ID 68: Pensions, earnings & skills

Session Chair: T. Scott Findley, Utah State University
Session type: contributed
Date: August 10, 2011
Time: 15:00 - 17:00

Pension Funding and Human Capital
By Fabian Kindermann; University of Wuerzburg and Netspar
Presented by: Fabian Kindermann, University of Wuerzburg
Discussant: T. Scott Findley, Utah State University

Private Pension Savings and the Taxability of High Income Earners
[slides]
By Christopher Heady; University of Kent
Presented by: Christopher Heady, University of Kent
Discussant: Manuel Kallweit, University of Wuerzburg

Should pensions be progressive? Yes, at least in Germany!
By Hans Fehr; University of Wuerzburg and Netspar
Manuel Kallweit; University of Wuerzburg
Fabian Kindermann; University of Wuerzburg and Netspar
Presented by: Manuel Kallweit, University of Wuerzburg
Discussant: Christopher Heady, University of Kent

Optimal Pension Design with Endogenous Education: A General-Equilibrium Application to the OECD
By Frank N. Caliendo; Utah State University
T. Scott Findley; Utah State University
Presented by: T. Scott Findley, Utah State University
Discussant: Fabian Kindermann, University of Wuerzburg

Session ID 69: Public health

Session Chair: Craig Garthwaite, Kellogg School of Management
Session type: contributed
Date: August 10, 2011
Time: 15:00 - 17:00

Understanding Inappropriateness in Health Care: The Role of Supply Structure, Pricing Policies and Political Institutions in Caesarean Deliveries
By Maura Francese; Banca d'Italia - Structural Economic Analysis Department
Massimiliano Piacenza; University of Torino - School of Economics
Marzia Romanelli; Banca d'Italia - Structural Economic Analysis Department
Gilberto Turati; University of Torino - School of Economics
Presented by: Marzia Romanelli, Banca d'Italia
Discussant: Martin Gächter, University of Innsbruck

Health Status Convergence at the Local Level: Empirical Evidence from Austria
By Martin Gächter; University of Innsbruck
Engelbert Theurl; University of Innsbruck
Presented by: Martin Gächter, University of Innsbruck
Discussant: Craig Garthwaite, Kellogg School of Management

The Doctor Might See You Now: The Supply Side Effects of Public Health Insurance Expansions
By Craig Garthwaite; Kellogg School of Management, Northwestern University
Presented by: Craig Garthwaite, Kellogg School of Management
Discussant: Marzia Romanelli, Banca d'Italia

Session ID 70: Regional distribution

Session Chair: Byron Lutz, Federal Reserve Board of Governors
Session type: contributed
Date: August 10, 2011
Time: 15:00 - 17:00

Regional Inequality and Decentralization - An Empirical Analysis
By Christian Lessmann
Technische Universität Dresden
Presented by: Christian Leßmann, TU Dresden
Discussant: Timm Boenke, Freie Universitaet Berlin

Games Within Borders: Are Geographically Differentiated Taxes Optimal?
By David R. Agrawal; University of Michigan
Presented by: David Agrawal, University of Michigan
Discussant: Byron Lutz, Federal Reserve Board of Governors

Fiscal equalization and the unwillingness-to-tax of sub-national authorities – evidence from Germany
Session ID 71: Consumer choice

Session Chair: Philip DeCicca, McMaster University
Session type: contributed
Date: August 10, 2011
Time: 15:00 - 17:00

Exposure to Television and Individual Beliefs: Evidence from a Natural Experiment
By Tanja Hennighausen; ZEW and University of Mannheim
Presented by: Tanja Hennighausen, ZEW
Discussant: Philip DeCicca, McMaster University

Go Buy Yourself Something Nice! Labeling Effects on Consumption and Savings
By Timo Hener; Ifo Institute for Economic Research
Presented by: Timo Hener, Ifo Institute
Discussant: Tanja Hennighausen, ZEW

Who pays cigarette taxes? The impact of consumer price search
By Phil DeCicca; McMaster University
Donald Kenkel; Cornell University
Feng Liu; Shanghai University of Finance and Economics
Presented by: Philip DeCicca, McMaster University
Discussant: Timo Hener, Ifo Institute

Session ID 72: Elections

Session Chair: Massimo Bordignon, Catholic University of Milan
Session type: contributed
exit and voice. Yardstick versus fiscal competition across governments
By Massimo Bordignon, Catholic university of Milan
Presented by: Massimo Bordignon, Catholic University of Milan
Discussant: Unal Zenginobuz, Bogazici University

Electoral Rules and Incentive Effects of Fiscal Transfers: Evidence from Germany
By Peter Egger; ETH Zurich
Marko Koethenbuerger; University of Copenhagen
Michael Smart; University of Toronto
Presented by: Marko Koethenbuerger, University of Copenhagen
Discussant: Vratislav Izak, University of Economics

Fiscal Performance and Local Election Results: Evidence from Korea
By Sangheon Kim (Seoul National University)
Miseon Choi (Seoul National University)
Eunji Kim (Seoul National University)
Presented by: Sangheon Kim, GSPA
Discussant: Sabine Jokisch, Ulm University

The importance of the electoral rule: Evidence from Italy
By Massimo Bordignon; Catholic University of Milan
Andrea Monticini; Catholic University of Milan
Presented by: Massimo Bordignon, Catholic University of Milan
Discussant: Marko Koethenbuerger, University of Copenhagen

Session ID 73: Optimal tax and labor

Session Chair: Trine Vattø, Statistics Norway
Session type: contributed
Date: August 11, 2011
Time: 9:00 - 11:00

Optimal Redistributive Taxes and Redistributive Preferences in the Netherlands
By Floris T. Zoutman; Erasmus University Rotterdam
Bas Jacobs; Erasmus University Rotterdam
Egbert L.W. Jongen; CPB Netherlands Bureau for Economic Policy Analysis
Presented by: Floris Zoutman, Erasmus University/Tinbergen Institute
Discussant: Trine Vatto, Statistics Norway

The Optimal Labor Income Tax Schedule for Brazil
The Dilemma of Delegating Search: Budgeting in Public Employment Services

By John T. Addison; University of South Carolina and IZA
Martin Altemeyer-Bartscher; Chemnitz University of Technology
Thomas Kuhn; Chemnitz University of Technology

Presented by: Martin Altemeyer-Bartscher, Chemnitz University of Technology
Discussant: Floris Zoutman, Erasmus University/Tinbergen Institute

Tax Changes and Income Responses of Wage Earners. Quasi-Experimental Evaluation and Labor Supply Model Simulation Suggest that Norwegians are Less Responsive

By Thor O. Thoresen; Statistics Norway
Trine E. Vatøe; Statistic Norway
Karl O. Aarbu; Norwegian School of Economics and Business Administration

Presented by: Trine Vatøe, Statistics Norway
Discussant: Thiago Pereira, Fundação Getulio Vargas

Session ID 74: Public investment

Session Chair: Luciano Greco, University of Padua
Session type: contributed
Date: August 11, 2011
Time: 9:00 - 11:00

Public Investment and Business Fluctuations: The Case of Japanese Prefectures

By Tomomi Miyazaki; Toyo University

Presented by: Tomomi Miyazaki, Toyo University

Public Investment, Revenue Shocks, and Borrowing Restrictions

By Thiess Buettner; FAU Erlangen-Nuremberg
David Wildasin; University of Kentucky

Presented by: Thiess Büttner, FAU Erlangen Nuremberg
Discussant: Luciano Greco, University of Padua

Optimal Income Taxation and Public Provision of Productive Inputs

By (Thomas Bassetti); Dept. of Economic Science "Marco Fanno", University of Padua, Italy
(Luciano Greco); Dept. of Economic Science "Marco Fanno", University of Padua, Italy

Presented by: Luciano Greco, University of Padua
Discussant: Thiess Büttner, FAU Erlangen Nuremberg
Session ID 75: Tax reform

Session Chair: Gerald Auten, U.S. Treasury Department
Session type: contributed
Date: August 11, 2011
Time: 9:00 - 11:00

Coordinated tax reform under vertical-horizontal externality in an overlapping generations model
By Tsuyoshi Shinozaki; Tohoku-Gakuin University
Hideya Kato; Nagoya Keizai University
Minoru Kunizaki; Aichi University
Presented by: Tsuyoshi Shinozaki, Tohoku-gakuin University
Discussant: Gaetan Nicodeme, European Commission

The Geographic Incidence and Welfare Effects of Federal Tax Reform
By David Albouy; University of Michigan
Andrew Hanson; Georgia State University
Presented by: David Albouy, University of Michigan
Discussant: Gerald Auten, U.S. Treasury Department

On the political economics of tax reforms
By Micael Castanheira; Universite Libre de Bruxelles
Gaetan Nicodeme; European Commission and Universite Libre de Bruxelles
Paola Profeta; Università Bocconi
Presented by: Gaetan Nicodeme, European Commission
Discussant: Tsuyoshi Shinozaki, Tohoku-gakuin University

When Tax Rates Go Up: Taxpayer Responses to the 1993 Act
By Gerald Auten; U.S. Treasury Department
Laura Kawano; U.S. Treasury Department
Presented by: Gerald Auten, U.S. Treasury Department
Discussant: David Albouy, University of Michigan

Session ID 76: Capital income taxation

Session Chair: Jeffrey Hoopes, University of Michigan
Session type: contributed
Date: August 11, 2011
Time: 9:00 - 11:00

Capital income taxation, economic growth and the role of bequests
[slides]
By Lars Kunze; TU Dortmund
Presented by: Lars Kunze, TU Dortmund
Discussant: Lucia Granelli, Université catholique de Louvain

**Horizontal Inequity under a Dual Income Tax System: Principles and Measurement**
By Peter J. Lambert; University of Oregon
Thor O. Thoresen; Statistics Norway
Erlend E. Bo; Statistics Norway
Presented by: Erlend Bo, Statistics Norway
Discussant: Jeffrey Hoopes, University of Michigan

**Extending the EU Savings Directive**
[slides]
By Marcel Gerard; Université catholique de Louvain, FUCaM and CESifo
Lucia Granelli; Université catholique de Louvain
Presented by: Lucia Granelli, Université catholique de Louvain
Discussant: Lars Kunze, TU Dortmund

**Alternative Corporate Payout Responses to Dividend Tax Rate Changes: An Examination of Special Dividends and Intertemporal Shifting of Regular Dividends**
By Michelle Hanlon; Sloan School of Management, MIT
Jeffrey Hoopes; University of Michigan
Presented by: Jeffrey Hoopes, University of Michigan
Discussant: Erlend Bo, Statistics Norway

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**Session ID 77: Fiscal policy in Africa**

Session Chair: Akpan Ekpo, WAIFEM
Session type: contributed
Date: August 11, 2011
Time: 9:00 - 11:00

**Does the system of allocation of intergovernmental transfers in Senegal eliminate politically motivated targeting?**
By Emilie Caldeira; CERDI-CNRS, University of Auvergne, Economics Dept.
Presented by: Emilie CALDEIRA, CERDI
Discussant: Akpan Ekpo, WAIFEM

**Fiscal performance and sustainability of local government in South Africa**
By Niek J Schoeman; University of Pretoria
Presented by: Niek Schoeman, University of Pretoria
Discussant: Emilie CALDEIRA, CERDI

**The State in an Oil-Export Economy: Policy Options for Nigeria’s Sustained Development**
By Akpan H. Ekpo; West African Institute for Financial and Economic Management (WAIFEM), Nigeria
Session ID 78: Taxation/regulation of banks

Session Chair: Ruud de Mooij, IMF
Session type: contributed
Date: August 11, 2011
Time: 9:00 - 11:00

Bank Bailouts, International Linkages and Cooperation
By Friederike Niepmann; European University Institute
Tim Schmidt-Eisenlohr; University of Oxford, Centre for Business Taxation
Presented by: Tim Schmidt-Eisenlohr, University of Oxford
Discussant: Nadjeschda Arnold, Center For Economic Studies

Equity and Efficiency in Rationed Labor Markets
By Aart Gerritsen; Erasmus University Rotterdam and Tinbergen Institute
Presented by: Aart Gerritsen, Erasmus University Rotterdam
Discussant: M. Rehavi, University of British Columbia

How should Financial Intermediation be taxed?
By Ben Lockwood; university of Warwick
Presented by: Benjamin Lockwood, Warwick
Discussant: Ruud de Mooij, IMF

Debt, taxes and banks
[slides]
By Ruud de Mooij; International Monetary Fund
Michael Keen; IMF
Presented by: Ruud de Mooij, IMF
Discussant: Benjamin Lockwood, Warwick

Session ID 79: Value added tax

Session Chair: Christina Elschner, University of Mannheim
Session type: contributed
Date: August 11, 2011
Time: 9:00 - 11:00

Restaurants' VAT cut: Cheaper lunch and more service?
By Jarkko Harju; VATT
Tuomas Kosonen; VATT
Presented by: Jarkko Harju, Government Institute for Economic Research
Discussant: Eric Toder, Urban Institute

The Intertemporal Substitution and Income Effects of a VAT Rate Increase: Evidence from Japan
By David Cashin; University of Michigan
Takashi Unayama; Kobe University
  Presented by: David Cashin, University of Michigan
  Discussant: Christina Elschner, University of Mannheim

Methodology for Distributing a VAT
[slides]
By Eric Toder; Urban Institute
James Nunns; Urban Institute
Joseph Rosenberg; Urban Institute
  Presented by: Eric Toder, Urban Institute
  Discussant: Jarkko Harju, Government Institute for Economic Research

The Salience of Taxes in Private Savings Decisions: Empirical Evidence from Germany
By Christina Elschner; University of Mannheim
  Presented by: Christina Elschner, University of Mannheim
  Discussant: David Cashin, University of Michigan

Session ID 80: Tax compliance
Session Chair: James Alm, Tulane University
Session type: contributed
Date: August 11, 2011
Time: 9:00 - 11:00

An Empirical Analysis of the Ethical Reasoning Process of Tax Practitioners
[slides]
By Dr. Elaine Doyle; Kemmy Business School, University of Limerick, Limerick, Ireland
Professor Jane Frecknall Hughes; The Open University Business School, Walton Hall, Milton Keynes, MK7 6AA, England
Dr. Barbara Summers; Leeds University Business School, Maurice Keyworth Building, University of Leeds, Leeds, LS2 9JT, England
  Presented by: Jane Frecknall Hughes, The Open University
  Discussant: James Alm, Tulane University

Financial Statement Incentives and Benefits of Voluntary Real-Time Tax Audits
[slides]
By Paul J. Beck; University of Illinois at Urbana-Champaign
Petro Lisowsky; University of Illinois at Urbana-Champaign
  Presented by: Petro Lisowsky, University of Illinois Urbana-Champaign
Discussant: Jane Frecknall Hughes, The Open University

Cross-border Shopping, Non-compliance, and State Tax Collections: Evidence from eBay Transactions
By James Alm; Tulane University
Mikhail I. Melnik; Niagara University

Presented by: James Alm, Tulane University
Discussant: Petro Lisowsky, University of Illinois Urbana-Champaign

Session ID 81: Tax and multinationals
Session Chair: Douglas Shackelford, UNC Kenan-Flagler Business Schol
Session type: contributed
Date: August 11, 2011
Time: 9:00 - 11:00

How do taxes affect cross-border acquisitions?
By Wiji Arulampalam; University of Warwick
Michael P. Devereux; Oxford University Centre for Business Taxation
Federica Liberini; University of Warwick

Presented by: Michael Devereux, Oxford University
Discussant: Douglas Shackelford, UNC Kenan-Flagler Business Schol

Optimal Income Taxation of International Mergers & Acquisitions
By Martin Ruf; Mannheim University

Presented by: Martin Ruf, Mannheim University
Discussant: Gunther Markwardt, TU Dresden

Taxes and the Clustering of Foreign Subsidiaries
By Scott D. Dyreng; Duke University
Bradley P. Lindsey; College of William & Mary
Kevin S. Markle; Dartmouth College
Douglas A. Shackelford; University of North Carolina and NBER

Presented by: Douglas Shackelford, UNC Kenan-Flagler Business Schol
Discussant: Michael Devereux, Oxford University

Session ID 82: Differential taxation
Session Chair: Harry Tsang, University of North Dakota
Session type: contributed
Date: August 11, 2011
Time: 9:00 - 11:00

Optimal Mixed Taxation in the Presence of Relative Consumption Concerns
By Paul Eckerstorfer; University of Linz  
Presented by: Paul Eckerstorfer, University of Linz  
Discussant: Abigail Payne, McMaster University

**Health and distributional effects of differentiated food taxation**

By Kaisa Kotakorpi; University of Tampere  
Tommi Härkänen; National Institute for Health and Welfare  
Pirjo Pietinen; National Institute for Health and Welfare  
Heli Reinivuo; National Institute for Health and Welfare  
Ilpo Suoniemi; Labour Institute for Economic Research  
Jukka Pirttilä, University of Tampere  
Presented by: Ilpo Suoniemi, Labour Institute for Economic Research  
Discussant: Harry Tsang, University of North Dakota

**Diversity and Charitable Donations**

By Andreoni, James; UCSD  
Payne, A. Abigail; McMaster University  
Smith, Justin; U of Manitoba  
Presented by: Abigail Payne, McMaster University  
Discussant: Paul Eckerstorfer, University of Linz

**Optimal Taxation and Junk Food**

By Firouz Gahvari; University of Illinois at Urbana-Champaign  
Harry Tsang; University of North Dakota  
Presented by: Harry Tsang, University of North Dakota  
Discussant: Ilpo Suoniemi, Labour Institute for Economic Research

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**Session ID 84: Political economy**

Session Chair: Marcelin Joanis, Université de Sherbrooke  
Session type: contributed  
Date: August 11, 2011  
Time: 9:00 - 11:00

**Lame Ducks and Divided Government: How Voters Control the Unaccountable**

By Mark Schelker; University of St. Gallen  
Presented by: Mark Schelker, University of St. Gallen  
Discussant: Marcelin Joanis, Université de Sherbrooke

**The Political Economy of Fiscal Decentralization: Evidence from the Canadian Federation**

By Mario Jametti; University of Lugano  
Marcelin Joanis; University of Sherbrooke
Presented by: Marcelin Joanis, Université de Sherbrooke

76 sessions, 258 papers, and 0 presentations with no associated papers

Index of Participants

Legend: C=chair, P=Presenter, D=Discussant

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