

11th Norwegian-German Seminar on Public Economics

Munich, 6 – 7 December 2019

Program

Friday, 6 December 2019

09:20 – 09:30 Welcome and Opening

Plenary Session 1 – Policy and Labor Market Responses (Ludwig Erhard Room)

09:30 – 10:00 **Mental Accounting and Incentive Structures: The Case for Indirect Wage Subsidies**

TOMER BLUMKIN (Ben Gurion University), Haim Pinhas, and Ro'i Zultan
Discussant: Ingrid Sjursen

10:00 – 10:30 **Alternatives to Paying Child Benefit to the Rich: Means Testing or Higher Tax?**

Patricia Apps, Ray Rees, Thor O.Thoresen, and TRINE ENGH VATTØ (Statistics Norway and OFS)
Discussant: Jörg Pätzold

10:30 – 11:00 **Health of Elderly Parents and their Children's Labor Supply**

Wolfgang Frimmel, Martin Halla, JÖRG PÄTZOLD (University of Salzburg), Julia Schmieder
Discussant: Astrid Kunze

11:00 – 11:30 **Unintended Consequences of Gender Quotas on Boards**

ASTRID KUNZE (NHH Norwegian School of Economics) and Katrin Scharfenkamp
Discussant: Trine Engh Vattø

11:30 – 12:00 **Coffee Break**

Plenary Session 2 – International Taxation: Theory (Ludwig Erhard Room)

12:00 – 12:30 **Tax Havens and Welfare in Non-Haven Countries in a Dynamic World**

ZARKO KALAMOV (TU Berlin)
Discussant: Karl Schulz

12:30 – 13:00 **The Impact of Economic (Dis)integration on Tax and Trade Policies**
 Eckhard Janeba and KARL SCHULZ (University of Mannheim)
 Discussant: Andreas Haufler

13:00 – 14:00 **Lunch**

Parallel Sessions 3

**3 A: Aspects in Optimal Taxation
 (Ludwig Erhard Room)**

**3 B: Public Good Provision and Voting
 (Richard Musgrave Room)**

14:00 – 14:30 **Use it or Lose it: Efficiency Gains from Wealth Taxation**
 Fatih Guvenen, Gueorgui Kambourov, Burhanettin Kuruscu, SERGIO OCAMPO-DIAZ (University of Oslo and University of Minnesota), and Daphne Chen
 Discussant: Mehmet Ayaz

A Global Map of Amenities: Public Goods, Ethnic Divisions and Decentralization
 ANDRÉ SEIDEL (University of Bergen)
 Discussant: Klaus Gründler

14:30 – 15:00 **Efficient Taxation of Fuel and Road Use**
 GEIR BJERTNÆS (Statistics Norway)
 Discussant: Zarko Kalamov

Public Good Overprovision by a Manipulative Provider
 Gorkem Celik, Dongsoo Shin, and ROLAND STRAUSZ (Humboldt University Berlin)
 Discussant: Justin Valasek

15:00 – 15:30 **Optimal Taxation and the Equal-Sacrifice Social Welfare Function**
 Kristoffer Berg, and PAOLO PIACQUADIO (University of Oslo and OFS)
 Discussant: Tomer Blumkin

The Theoretical Case for Direct Democracy
 Rune Midjord, Tomás Rodríguez Barraquer, and JUSTIN VALASEK (WZB Berlin and NHH Norwegian School of Economics)
 Discussant: Roland Strausz

15:30 – 16:00 **Coffee Break**

**Plenary Session 4 – Local Public Finance and Expenditures
 (Ludwig Erhard Room)**

16:00 – 16:30 **School Spending and Extension of the Youth Voting Franchise: Evidence from an Experiment in Norway**
 Ole Henning Nyhus and BJARNE STRØM (Norwegian University of Science and Technology)
 Discussant: Davud Rostam-Afschar

16:30 – 17:00 **Fiscal Stimulus and Intratemporal Consumption Spending: Evidence from a 5 Billion Euro Experiment**
 Gregor Pfeifer, DAVUD ROSTAM-AFSCHAR (University of Hohenheim), and Lukas Treber
 Discussant: Bjarne Strøm

19:30 **Conference Dinner**

Saturday, 7 December 2019

**Plenary Session 5 – Tax Audits and Enforcement
(Ludwig Erhard Room)**

- 09:30 – 10:00 **Behavioral Responses to Tax Audits: Between Deterrence and Approval**
Shafik Hebous, ZHIYANG JIA (Statistics Norway and OFS), Knut Løyland, Thor O. Thoresen, and Arnstein Øvrum
Discussant: Drahomir Klimsa
- 10:00 – 10:30 **The Irrelevance of Threshold-Dependent Tax Enforcement for the Size Distribution of Firms**
DRAHOMIR KLIMSA (University of Augsburg), and Robert Ullmann
Discussant: Rainer Niemann
- 10:30 – 11:00 **The Customer is King: Evidence on VAT Compliance in Tanzania**
Odd-Helge Fjeldstad, Cecilia Kagoma, Ephraim Mdee, INGRID SJURSEN (SNF Centre for Applied Research and NoCeT), and Vincent Somville
Discussant: Yulia Kuchumova
- 11:00 – 11:30 **Tax Debt Collection Enforcement: When Does Suspension of a Driver's License Help?**
YULIA KUCHUMOVA (Higher School of Economics St. Petersburg)
Discussant: Jia Yhizang
- 11:30 – 12:30 **Lunch**

**Plenary Session 6 – Elasticity of Tax Bases
(Ludwig Erhard Room)**

- 12:30 – 13:00 **The Effect of a Tax Exemption of Retained Profits on Firm's Equity - Evidence from Croatia**
RAINER NIEMANN (University of Graz), Silke Rüniger, and Peter Schmidt
Discussant: Katrine Marie Tofthøj
- 13:00 – 13:30 **Estimating the Elasticity of Taxable Income: New Insights and a New Approach**
KATRINE MARIE JAKOBSEN (University of Copenhagen), and Jakob Egholt Søggaard
Discussant: Evelina Gavrilova-Zoutman
- 13:30 – 14:00 **So, What Have We Learned about the Labor Market?**
EVELINA GAVRILOVA-ZOUTMAN (NHH Norwegian School of Economics and NoCeT), Floris Zoutman, Arnt-Ove Hopland, and Jarle Møen
Discussant: Thor Olav Thoresen
- 14:00 – 14:30 **Coffee Break**

**Plenary Session 7 – Accountability and Responsibility of Economic Choices
(Ludwig Erhard Room)**

- 14:30 – 15:00 **Who Bears the Burden of Real Estate Transfer Taxes? Evidence from the German Housing Market**
Mathias Dolls, Clemens Fuest, Carla Krolage, and FLORIAN NEUMEIER (ifo Institute Munich)
Discussant: Rafael Barbosa
- 15:00 – 15:30 **Tax Land or Housing? Distributional Effects of Property Taxation in Germany**
RAFAEL BARBOSA (European University Institute Florence), and Simon Skipka
Discussant: Michael Stimmelmayer
- 15:30 – 16:00 **Party Effects on Residential Property Tax: Progressivity and Level of Taxation**
LARS-ERIK BORGE (Norwegian University of Science and Technology), and Luka Marcinko
Discussant: Florian Neumeier

End of Conference