

PROGRAMME

THURSDAY, 24 APRIL 2014

Parallel Session 1a

RICHARD MUSGRAVE ROOM

Redistribution & Migration

- 10:05 – 10:40 **Immigration, Search Frictions and Redistribution: A Quantitative Welfare Analysis**
Michele Battisti, Gabriel Felbermayr, Giovanni Peri and PANU POUTVAARA (University of Munich and Ifo Institute)
Discussant: Christina Gathmann
- 10:40 – 11:15 **Returns to Citizenship? Evidence from Germany's Recent Immigration Reforms**
CHRISTINA GATHMANN (University of Heidelberg) and Nicolas Keller
Discussant: Silke Übelmesser
- 11:15 – 11:50 **Student and Graduate Migration and its Effect on the Financing of Higher Education**
Tina Haußen and SILKE UEBELMESSER (University of Jena)
Discussant: Panu Poutvaara

Parallel Session 1b

LUDWIG ERHARD ROOM

Optimal Taxation

- 09:30 – 10:05 **How Harmful Is It to Tax Mobile Capital?**
VIDAR CHRISTIANSEN (University of Oslo)
Discussant: Bas Jacobs
- 10:05 – 10:40 **Optimal Inefficient Production**
BAS JACOBS (Erasmus University Rotterdam)
Discussant: Ray Rees
- 10:40 – 11:15 **Optimal Dual Income Taxation**
Patricia Apps and RAY REES (University of Munich)
Discussant: Julien Daubanes

11:15 – 11:50 **Optimum Commodity Taxation with a Non-Renewable Resource**
JULIEN DAUBANES (ETH Zurich) and Pierre Lasserre
Discussant: Vidar Christiansen

11:50 **Coffee Break**

Parallel Session 2a
LUDWIG ERHARD ROOM
Centralization and Decentralization

12:05 – 12:40 **Government Decentralization as a Commitment**
MARK GRADSTEIN (Ben Gurion University)
Discussant: Jenny Simon

12:40 – 13:15 **Centralized Fiscal Spending by Supranational Unions**
JENNY SIMON (Stockholm Institute of Transition Economics) and Justin M. Valasek
Discussant: Mark Gradstein

Parallel Session 2b
RICHARD MUSGRAVE ROOM
Taxation I

12:05 – 12:40 **Payroll Taxes, Social Insurance and Business Cycles**
MICHAEL BURDA (Humboldt University Berlin) and Mark Weder
Discussant: Florian Morath

12:40 – 13:15 **The Taxation of Bilateral Trade with Endogenous Information**
Tri Vi Dang and FLORIAN MORATH (Max Planck Institute for Tax Law and Public Finance)
Discussant: Michael Burda

13:15 – 14:25 **Lunch**

Parallel Session 3a
RICHARD MUSGRAVE ROOM
Evidence on Taxation

14:25 – 15:00 **Extrinsic vs. Intrinsic Motivations for Tax Compliance. Evidence from a Field Experiment in Germany**
NADJA DWENGER (Max Planck Institute for Tax Law and Public Finance) Henrik Kleven, Imran Rasul and Johannes Rincke
Discussant: Gaetan Nicodeme

24–26 April

15:00 – 15:35 **Effective Corporate Taxation, Tax Incidence and Tax Reforms: Evidence of OECD Countries**
GAETAN NICODEME (Université Libre de Bruxelles), Salvador Barrios and Antonio Jesús Sanchez Fuentes
Discussant: Nadja Dwenger

15:35 – 16:10 **Unwilling, Unable or Unaware to Respond? Decomposing Behavioral Responses to Tax Incentives**
TUOMAS KOSONEN (Government Institute for Economic Research VATT) and Tuomas Matikka
Discussant: Kurt Schmidheiny

16:10 – 16:45 **Behavioral Responses to Local Tax Rates: Quasi-Experimental Evidence from a Foreigners' Tax Scheme in Switzerland**
KURT SCHMIDHEINY (University of Basel) and Michaela Slotwinski
Discussant: Tuomas Kosonen

Parallel Session 3b
LUDWIG ERHARD ROOM
Corporate Taxation

14:25 – 15:00 **Learning and International Policy Diffusion - The Case of Corporate Tax Policy**
JOHANNES BECKER (University of Muenster) and Ronald B. Davies
Discussant: Andreas Haufler

15:00 – 15:35 **An Economic Rationale for Controlled-Foreign-Corporation Rules**
ANDREAS HAUFLER (University of Munich), Mohammed Mardan and Dirk Schindler
Discussant: Michael Stimmelmayer

15:35 – 16:10 **The Role of Toeholds and Capital Gain Taxes for Corporate Acquisition Strategies**
MICHAEL STIMMELMAYER (ETH Zurich), Federica Libertini and Antonio Russo
Discussant: Dirk Schindler

16:10 – 16:45 **Capital Taxation and Imperfect Competition: ACE vs. CBIT**
Kurt R. Brekke, Armando J.G. Pires, DIRK SCHINDLER (Norwegian School of Economics) and Guttorm Schjelderup
Discussant: Johannes Becker

18:00 **Richard Musgrave Lecture (James Hines) & Dinner**

FRIDAY, 25 APRIL 2014

Plenary Session 4 LUDWIG ERHARD ROOM

Award Candidates I

- 10:05 – 10:40 **Optimal Taxation when People do not Maximize Well-being**
AART GERRITSEN (Max Planck Institute for Tax Law and Public Finance)
- 10:40 – 11:15 **Designing Efficient Education and Tax Policies**
SEBASTIAN FINDEISEN (University of Mannheim) & Dominik Sachs (University of Cologne)
- 11:15 – 11:30 **Coffee Break**

Award Candidates II

- 11:30 – 12:05 **Over-Caution of Large Committees of Experts**
JUSTIN MATTIAS VALASEK (WZB Berlin Social Science Center), *Rune Midjord and Tomás Rodríguez Barraquer*
- 12:05 – 12:40 **The Elasticity of Taxable Income and Income-shifting Between Tax Bases: What is “Real” and What is Not?**
JARKKO HARJU (Government Institute for Economic Research VATT) and Tuomas Mattika
- 12:40 **Lunch**

Keynote Lecture

- 13:50 – 15:00 **Taxation and Development**
HENRIK KLEVEN (London School of Economics)
- 15:00 – 15:15 **Coffee Break**

Parallel Session 5a

LUDWIG ERHARD ROOM

Political Economy

- 15:15 – 15:50 **Just Hire your Spouse: Empirical Evidence from a New Type of Political Favouritism**
Björn Kauder and NIKLAS POTRAFKE (Ifo Institute)
Discussant: Albert Solé-Ollé
- 15:50 – 16:25 **Do Corruption Scandals Erode Trust in Government? Evidence from a Matched Sample of Local Governments**
ALBERT SOLÉ-OLLÉ (University of Barcelona) and Pilar Sorribas-Navarro
Discussant: Philippe De Donder
- 16:25 – 17:00 **An Allegory of the Political Influence of the Top 1%**
PHILIPPE DE DONDER (Toulouse School of Economics) and John E. Roemer
Discussant: Momi Dahan
- 17:00 – 17:35 **The Regulation of Political Finance and Corruption**
Avi Ben-Bassat and MOMI DAHAN (Hebrew University)
Discussant: Niklas Potrafke

Parallel Session 5b

RICHARD MUSGRAVE ROOM

Public Sector and Public Goods

- 15:15 – 15:50 **Security Gradient and National Defence – The Optimal Choice between a Draft Army and a Professional Army**
VESA KANNIAINEN (University Helsinki) and Staffan Ringbom
Discussant: Paul Schweinzer
- 15:50 – 16:25 **Consuming your Way to Efficiency: Public Goods Provision through Non-Distortionary Tax Lotteries**
Thomas Giebe and PAUL SCHWEINZER (University of York)
Discussant: Vesa Kannianen
- 16:25 – 17:00 **Competition for Natural Resources and the Hold-Up Problem**
Carsten Hefeker and SEBASTIAN KESSING (University of Siegen)
Discussant: Marco Sahm

17:00 – 17:35 **Advance-Purchase Financing of Projects with Few Buyers**
MARCO SAHM (TU Munich)
Discussant: Sebastian Kessing

19:30 **Conference Dinner and Award Presentation of the Distinguished CESifo Affiliate Prize**

SATURDAY, 26 APRIL 2014

Parallel Session 6a
RICHARD MUSGRAVE ROOM
Regional Public Finance I

09:30 – 10:05 **Teams Punish Less**
MARCEL THUM (TU Dresden), Heike Auerswald, Carsten Schmidt and Gaute Torsvik
Discussant: Marko Koethenbuerger

10:05 – 10:40 **Do Political Parties Curb Pork-Barrel Spending? Municipality-Level Evidence from Germany**
MARKO KOETHENBUERGER (ETH Zurich)
Discussant: Maximilian von Ehrlich

10:40 – 11:15 **The Persistent Effects of Regional Policy: Evidence from the West-German Zonenrandgebiet**
MAXIMILIAN VON EHRLICH (University of Bern) and Tobias Seidel
Discussant: Marcel Thum

Parallel Session 6b
LUDWIG ERHARD ROOM
Taxation II

09:30 – 10:05 **Household Bargaining and the Design of Couples' Income Taxation**
HELMUTH CREMER (Toulouse School of Economics), Jean-Marie Lozachmeur, Dario Maldonado and Kerstin Roeder
Discussant: Hans Fehr

10:05 – 10:40 **Reforming Family Taxation in Germany - Labor Supply vs. Insurance Effects**
HANS FEHR (University of Wuerzburg), Manuel Kallweit and Fabian Kindermann
Discussant: Matthias Wrede

10:40 – 11:15 **Fair Inheritance Taxation in the Presence of Tax Planning**
MATTHIAS WREDE (University of Erlangen-Nuremberg)
Discussant: Helmuth Cremer

11:15 – 11:30 **Coffee Break**

Parallel Session 7a
RICHARD MUSGRAVE ROOM
Regional Public Finance II

11:30 – 12:05 **Tax Policy, Benchmarking and the Comparative Evaluation of Policy**
THIESS BÜTTNER (University of Nuremberg Erlangen) and Axel v. Schwerin
Discussant: Bev Dahlby

12:05 – 12:40 **The Stimulative Effects of Intergovernmental Grants and the Marginal Cost of Public Funds**
BEV DAHLBY (University of Calgary) and Ergete Ferede
Discussant: Thiess Büttner

Parallel Session 7b
LUDWIG ERHARD ROOM
Health and Welfare

11:30 – 12:05 **Optimal Health and Pension Policy with Biologically Founded Human Ageing**
VOLKER GROSSMANN (University of Fribourg) and Holger Strulik
Discussant: Ngo van Long

12:05 – 12:40 **The MBR Intertemporal Choice Criterion and Rawls' just Savings Principle**
NGO VAN LONG (McGill University) Charles Figuières and Mabel Tidball
Discussant: Volker Grossmann

12:40 **Light lunch and End of the Conference**