

Public Sector Economics

Munich, 27 – 29 April 2017

Programme

Thursday, 27 April 2017

Session 1 – Plenary Session, Ludwig Erhard Room
Keynote Lecture and Prize Candidates

- 12:00 – 13:00 **Keynote Lecture**
Ending the Ideological Macroeconomic Battles: The Public Finance Approach to Optimal Fiscal Policy
BAS JACOBS (Erasmus University Rotterdam)
- 13:00 – 13:30 **Lunch**
- 13:30 – 14:05 **A Sales Tax is Better at Promoting Healthy Diets than the Fat Tax and the Thin Subsidy**
ZARKO KALAMOV (University of Technology Berlin)
- 14:05 – 14:40 **Universal versus Targeted Preschools: A Mechanism-Design Perspective**
Brant Abbott and DOMINIK SACHS (European University Institute)
- 14:40 – 15:00 **Coffee Break**
- 15:00 – 15:35 **Relocation of the Rich: Migration in Response to Top Tax Rate Changes from Spanish Reforms**
David Agrawal and DIRK FOREMNY (IEB, University of Barcelona)
- 15:35 – 16:10 **Yardstick Competition in Local Business Taxation: Quasi-Experimental Evidence from Portugal**
MARIANA LOPES DA FONSECA (Max Planck Institute for Tax Law and Public Finance)
- 16:10 – 16:45 **Behavioral Responses to Wealth Transfer Taxation: Bunching Evidence from Germany**
ULRICH GLOGOWSKY (University of Munich)
- 18:00 **Richard Musgrave Lecture at the University of Munich followed by dinner at Restaurant Spatenhaus an der Oper (Residenzstr. 12, 80333 Munich)**

Friday, 28 April 2017

Parallel Session 2A, Ludwig Erhard Room
Firms

- 9:15 – 9:50 **Bonus Taxes and International Competition for Bank Managers**
Daniel Gietl and ANDREAS HAUFLE (University of Munich)
Discussant: Dirk Schindler
- 9:50 – 10:25 **Wealth Taxation, Non-Listed Firms, and the Risk of Entrepreneurial Investment**
DIRK SCHINDLER (Norwegian School of Economics)
Discussant: Andreas Haufler

Parallel Session 2B, Richard Musgrave Room
Political Economy

- 9:15 – 9:50 **Dynamic Reform of Public Institutions: A Model of Motivated Agents and Collective Reputation**
JUSTIN VALASEK (WZB Berlin)
Discussant: General discussion
- 9:50 – 10:25 **How Migration Can Change Income Inequality?**
ASSAF RAZIN (University of North Carolina at Chapel Hill) and Efraim Sadka
Discussant: Justin Valasek
- 10:25 – 10:40 **Coffee Break**

Parallel Session 3A, Ludwig Erhard Room
Migration and Political Economy

- 10:40 – 11:15 **Spillover Effects of Stricter Immigration Policies**
Cristina Bratu, MATZ DAHLBERG (Uppsala University) and Mattias Engdahl
Discussant: Michaela Slotwinski
- 11:15 – 11:50 **Democratic Involvement and Immigrants' Compliance with the Law**
MICHAELA SLOTWINSKI (University of Basel), Alois Stutzer, and Cédric Gorinas
Discussant: Niklas Potrafke
- 11:50 – 12:25 **Opening Hours of Polling Stations and Voter Turnout: Evidence from a Natural Experiment**
NIKLAS POTRAFKE (ifo Institute) and Felix Roesel
Discussant: Matz Dahlberg

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Parallel Session 3B, Richard Musgrave Room

Indirect Taxation

- 10:40 – 11:15 **Indirect Taxation of Financial Services**
VIDAR CHRISTIANSEN (University of Oslo)
Discussant: Antonio Russo
- 11:15 – 11:50 **Optimal Paternalism? A New View of the Taxation of Unhealthy Food**
Zarko Kalamov and MARCO RUNKEL (University of Technology Berlin)
Discussant: Vidar Christiansen
- 11:50 – 12:25 **Should We Tax Internet Access Services?**
Anna D'Annunzio, Mohammed Mardan and ANTONIO RUSSO (ETH ZÜRICH)
Discussant: Marco Runkel
- 12:25 – 13:30 **Lunch**

Parallel Session 4A, Ludwig Erhard Room

Tax Avoidance and Tax Compliance

- 13:30 – 14:05 **Missing Miles: Avoidance and Evasion Responses to Car Taxes**
JARKKO HARJU (VATT Institute for Economic Research), Tuomos Kosonen, and
Joel Slemrod
Discussant: Johannes Rincke
- 14:05 – 14:35 **Administrative Efficiency and Tax Compliance**
Tobias Cagala, JOHANNES RINCKE (University of Erlangen-Nuremberg) and
Amanda Tuset Cueva
Discussant: Dominika Langenmayr
- 14:35 – 15:05 **Trading Offshore: Evidence on Banks' Tax Avoidance**
DOMINIKA LANGENMAYR (Catholic University Eichstätt-Ingolstadt) and Franz
Reiter
Discussant: Marko Köthenbürger
- 15:05 – 15:40 **Is it Luring Innovations or Just Profits? The Case of European Patent Boxes**
MARKO KÖTHENBÜRGER (ETH Zürich), Federica Liberini, and Michael
Stimmelmayr
Discussant: Jarkko Harju

Parallel Session 4B, Richard Musgrave Room

Tax Theory I

- 13:30 – 14:05 **Nonlinear Tax Incidence and Optimal Taxation in General Equilibrium**
Dominik Sachs, Aleh Tsyvinski, and NICOLAS WERQUIN (Toulouse School of
Economics)
Discussant: Håkan Selin

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14:05 – 14:35 **Income Creation and/or Income Shifting? The Intensive vs. the Extensive Shifting Margins**
HÅKAN SELIN (IFAU) and Laurent Simula
Discussant: Sebastian Koehne

14:35 – 15:05 **Pareto-Efficient Tax Breaks**
SEBASTIAN KOEHNE (IIES, Stockholm University) and Dominik Sachs
Discussant: Pierre Boyer

15:05 – 15:40 **Politically Feasible Reforms of Non-Linear Tax Systems**
Felix Bierbrauer and PIERRE BOYER (CREST-Ecole Polytechnique)
Discussant: Nicolas Werquin

15:40 – 16:00 **Coffee Break**

Parallel Session 5A, Ludwig Erhard Room **Environmental Policy**

16:00 – 16:35 **Environmental Tax Reform and Income Distribution with Imperfect Heterogeneous Labor Markets**
Diane Aubert and MIREILLE CHIROLEU-ASSOULINE (Paris School of Economics)
Discussant: Charles Mason

16:35 – 17:10 **Public Policy Towards Offshore Oil Spills**
CHARLES MASON (University of Wyoming)
Discussant: Mireille Chiroleu-Assouline

Parallel Session 5B, Richard Musgrave Room **Tax Theory II**

16:00 – 16:35 **How to Use One Instrument to Identify Two Elasticities**
Evelina Gavrilova, FLORIS ZOUTMAN (NHH Norwegian School of Economics) and Arnt-Ove Hopland
Discussant: Michael Stimmelmayer

16:35 – 17:10 **Tax Revenue Losses through Cross-Border Loss Offsets: An Insuperable Hurdle for Implementing Formula Apportionment?**
Mohammed Mardan and MICHAEL STIMMELMAYR (ETH, Zürich)
Discussant: Floris Zoutman

19:00 **Conference dinner (Restaurant Georgenhof, Friedrichstrasse 1, 80801 Munich)**

Parallel Session 6A, Ludwig Erhard Room Real Estate and Fiscal Policy

- 9:15 – 9:50 **Welfare Cost of the Real Estate Transfer Tax**
THIESS BUETTNER (University of Erlangen-Nurnberg)
Discussant: Albert Solé-Ollé
- 9:50 – 10:25 **Housing Booms and Busts and Local Fiscal Policy**
ALBERT SOLÉ-OLLÉ (University of Barcelona) and Elisabet Viladecans-Marsal
Discussant: Thomas Stratmann
- 10:25 – 11:00 **Balanced Budget Rules and Fiscal Outcomes: Evidence from Historical Constitutions**
Zareh Asatryan, César Castellón, and THOMAS STRATMANN (George Mason University)
Discussant: Thies Buettner

Parallel Session 6B, Richard Musgrave Room Public Goods

- 9:15 – 9:50 **Homo Moralis and Mixed-Strategy Equilibrium in a Game of Public Good Provision**
NGO VAN LONG (Mc Gill University)
Discussant: James Malcomson
- 9:50 – 10:25 **Choice and Competition in Public Service Provision**
Timothy Besley and JAMES MALCOMSON (University of Oxford)
Discussant: Tomer Blumkin
- 10:25 – 11:00 **The Signaling Role of Charitable Contributions by Businesses: A Tax Policy Perspective**
TOMER BLUMKIN (Ben-Gurion University), Yoram Margalioth, Efraim Sadka, and Adi Sharoni
Discussant: Ngo Van Long
- 11:00 – 11:15 **Coffee Break**

Parallel Session 7A, Ludwig Erhard Room Taxation

- 11:15 – 11:50 **Inverse Fair Taxation**
Erwin Ooghe and ANDREAS PEICHL (ZEW, University of Mannheim)
Discussant: Sebastian Siegloch
- 11:50 – 12:25 **Employment Effects, Worker Mobility and Local Business Taxes**
SEBASTIAN SIEGLOCH (University of Mannheim)
Discussant: Tuomas Kosonen

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12:25 – 13:00 **What Goes Up May Not Come Down: Asymmetric Incidence of Value- Added Taxes**
Youssef Benzarti, Dorian Carloni, Jarkko Harju, and TUOMAS KOSONEN (Labour Institute for Economic Research)
Discussant: Andreas Peichl

Parallel Session 7B, Richard Musgrave Room **Fiscal Competition**

11:15 – 11:50 **Fiscal Competition and Public Debt**
ECKHARD JANEBA (University of Mannheim) and Maximilian Todtenhaupt
Discussant: Andreas Wagener

11:50 – 12:25 **Laboratory Federalism with Public Funds Sharing**
Ana Ania and ANDREAS WAGENER (University of Hannover)
Discussant: William Hoyt

12:25 – 13:00 **Differential Mobility and the Choice of Tax Base**
WILLIAM HOYT (University of Kentucky)
Discussant: Eckhard Janeba

13:00 **Lunch and end of conference**