

VENICE SUMMER INSTITUTE 2017

Fiscal Competition and Mobility: Theory and Empirics

San Servolo, 16 – 17 June

Programme

Friday, 16th June

08:30 – 08:45 **Welcome & Introduction**

Session 1

Local Income Taxes

08:45 – 09:30 **Who Bears the Burden of Local Income Taxes?**
Markus Brülhart, Jayson Danton, RAPHAËL PARCHET (Università della Svizzera italiana) and Jörg Schläpfer
Discussant: Jan Brueckner

09:30 – 10:15 **Tax-Induced Household Mobility: Evidence from Intra-City Income Tax Variation**
MARCUS ROLLER (University of Basel) and Kurt Schmidheiny
Discussant: Jan Brueckner

10:15 – 10:45 **Coffee Break**

Session 2

Theory of Fiscal Competition

10:45 – 11:30 **Learning to Tax - Interjurisdictional Tax Competition under Incomplete Information**
JOHANNES BECKER (University of Münster) and Ronald B. Davies
Discussant: Alain Trannoy

11:30 – 12:15 **Dynamic fiscal competition: a politico-economic theory**
CALIN ARCALEAN (ESADE)
Discussant: Alain Trannoy

12:15 – 13:45 **Lunch**

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Session 3

Business Taxes

- 13:45 – 14:15 **Is it just Luring Reported Profit? The Case of European Patent Boxes**
MARKO KOETHENBUERGER (ETH Zurich), Federica Liberini and Michael Stimmelmayer
Discussant: Kurt Schmidheiny
- 14:15 – 15:00 **Why the Current Tax Rate Tells You Little: Competing For Mobile and Immobile Firms**
DOMINIKA LANGENMAYR (KU Eichstätt-Ingolstadt) and Martin Simmler
Discussant: Kurt Schmidheiny
- 15:00 – 16:00 **Keynote Lecture I:
From Tax Competition to Regulatory Competition: Which Lessons have we Learned, and What is New?**
ANDREAS HAUFLER
- 16:00 – 16:30 **Coffee Break**

Session 4

Fiscal Policy and Local Markets

- 16:30 – 17:15 **Property Taxation, Housing, and Local Labor Markets: Evidence from German Municipalities**
MAX LÖFFLER (University of Cologne) and Sebastian Siegloch
Discussant: William Hoyt
- 17:15 – 18:00 **Catastrophic Agglomeration: Indirect Evidence from the Tax Sensitivity of Firm Births?**
MARIO JAMETTI (Università della Svizzera Italiana, USI)
Discussant: William Hoyt
- 19:30 **Conference Dinner (on San Servolo)**

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Saturday, 17th June

Session 5

Fiscal Decentralization and Shifting

- 08:30 – 09:15 **Relocation of the Rich: Migration in Response to Top Tax Rate Changes from Spanish Reforms**
David R. Agrawal and DIRK FOREMNY (Universitat de Barcelona)
Discussant: Isabel Martinez
- 09:15 – 10:00 **An estimable model of income redistribution in a federation: Musgrave meets Oates**
Kevin Milligan and MICHAEL SMART (University of Toronto)
Discussant: Isabel Martinez
- 10:00 – 11:00 **Keynote II:
Wealth Taxation and Wealth Inequality**
HENRIK KLEVEN
- 11:00 – 11:30 **Coffee Break**

Session 6

Taxing the Top

- 11:30 - 12:15 **Preferences over Taxation of High Income Individuals: Evidence from Online and Laboratory Experiments**
Dirk Engelmann, ECKHARD JANEBA (University of Mannheim), Lydia Mechtenberg and Nils Wehrhöfer
Discussant: David Agrawal
- 12:15 – 13:00 **The Elasticity of Taxable Wealth: Evidence from Switzerland**
Marius Brülhart, Jonathan Gruber, MATTHIAS KRAPP (Université de Lausanne) and Kurt Schmidheiny
Discussant: David Agrawal

Lunch and End of Workshop