

Program

*Presenting Authors are denoted in capital letters

		Tuesday, 8th December		
		Session 1 Welcome Distinguished CESifo Affiliate Prize Session Chair: Claus T. Kreiner		
12:30	12:40	Welcome by Clemens Fuest and Claus Kreiner		
12:40	13:15	Monopsony Power, Income Taxation and Welfare ALBERT JAN HUMMEL (University of Amsterdam)		
13:15	13:50	Gender Gaps in Political Careers: Evidence from Competitive Elections DAVIDE CIPULLO (Uppsala University)		
13:50	14:25	Welfare Effects of Pension Reforms ANDREAS HALLER (University of Zurich)		
14:25	14:40	Break		
		Session 2a Public Economics and Education Chair: Panu Poutvaara	Session 2b Optimal Taxation Chair: Nicolas Werquin	Session 2c Tax Compliance Chair: Nadine Riedel
14:40	15:15	Comparing the Quality of Home Care and Formal Child Care with Child Outcomes Jonathan Gruber, Kristiina Huttunen, and TUOMAS KOSONEN (Labor Institute for Economic Research) Discussant: Daniel Waldenström	Optimal Taxation and the Equal-Sacrifice Social Welfare Function Kristoffer Berg and PAOLO G. PIACQUADIO (University of Oslo) open discussion	Forgiveness Seems Divine: Tax Amnesties and Tax Compliance MAXIMILIANO LAULETTA (UC Berkeley) and Felipe Montano Campos Discussant: Michael Smart
15:15	15:50	The Ability Gradient in Tax Responsiveness Spencer Bastani and DANIEL WALDENSTRÖM (IFN Stockholm) open discussion	Pro-Rich Inflation and Optimal Income Taxation Eren Güler and ALFONS WEICHENRIEDER (University of Frankfurt) Discussant: Paolo Piacquadio	Offshore Tax Evasion and Wealth Inequality: Evidence from a Tax Amnesty in the Netherlands WOUTER LEENDERS (University of Zurich), Arjan Lejour, Simon Rabaté, and Maarten van't Riet Discussant: Maximiliano Lauletta VAT Compliance, Trade, and Institutions MICHAEL SMART (University of Toronto) Discussant: Wouter Leenders
16:25	16:40	Break		
		Session 3a Local Public Finance I Chair: Ines Helm	Session 3b Tax Incidence and Compliance Chair Dirk Foremny	Session 3c Taxation and Political Feasibility Chair: Hakan Selin
16:40	17:15	The Effect of Childcare on Parental Earnings Trajectories MATTHIAS KRAPF (University of Lausanne), Anja Roth, and Michaela Slotwinski Discussant: Mike Zabek	Corporate Profit Shifting and the Role of Tax Havens: Evidence from German Country-by-Country Reporting Data Clemens Fuest, Felix Hugger, and FLORIAN NEUMEIER (ifo institute) Discussant: Kaisa Kotakorpi	Identifying the Elasticity of Taxable Income: New Insights and a New Approach KATRINE JAKOBSEN (University of Copenhagen) and Jakob Egholt Sogaard Discussant: Andreas Peichl
17:15	17:50	Locating Public Facilities: Theory and Micro Evidence from Paris GABRIEL LOUMEAU (ETH Zurich) Discussant: Matthias Krapf	Overclaimed Refunds, Undeclared Sales, and Invoice Mills: Nature and Extent of Noncompliance in a Value-Added Tax MAZHAR WASEEM (University of Manchester) Discussant: Florian Neumeier	Housing Insecurity, Homelessness and Populism: Evidence from the UK THIEMO FETZER (University of Warwick), Srinjoy Sen, and Pedro CL Souza Discussant: Katrine Jakobsen
17:50	18:25	Municipal Mergers and Taxes MARKO KÖTHENBÜRGER (ETH Zurich) and Christian Stettler Discussant: Eddy Tam	Firms and Tax Audits: Evidence from Risk-Based Tax Audits in Finland KAISA KOTAKORPI (Tampere University), Jarkko Harju, Tuomas Matikka, and Annika Nivala Discussant: Mazhar Waseem	The Taxation of Couples Felix Bierbrauer, Pierre Boyer, and ANDREAS PEICHL Discussant: Thiemo Fetzer
18:25	19:15	Break		
		Keynote I Chair: Claus T. Kreiner		
19:15	20:15	Use It or Lose It: Efficiency Gains from Wealth Taxation FATIH GUVENEN (University of Minnesota)		
20:15		Networking on wonder.me		

Wednesday, 9th December

		Session 4a		Session 4b		Session 4c	
		Political Economy		Taxes and Income		Social Mobility	
		Chair: Michael Smart		Chair: Andreas Peichl		Chair: Paolo Piacquadio	
13:00	13:35	Corruption under Fiscal Rules TOMMASO GIOMMONI (ETH Zurich) Discussant: Niklas Potrafke	How do Top Earners Respond to Taxation? Evidence from a Tax Reform in Uruguay MARCELO BERGOLO (Udelar-Edecon), Gabriel Burdin, Mauricio De Rosa, Matias Giacobasso, Martin Leites, and Horacio Rueda Discussant: Nicolas Werquin	Getting Beneath the Veil of Intergenerational Mobility - Evidence From Three Cities OREN DANIELI (Tel Aviv University), Tanaya Devi, and Roland Fryer Discussant: Dirk Foremny			
13:35	14:10	Speed Limit Enforcement and Road Safety STEFAN BAUERNSCHUSTER (University of Passau) Discussant: Tommaso Giommoni	Earnings Responses to Even Higher Taxes Dingquan Miao, HAKAN SELIN (University of Uppsala), and Martin Soderström Discussant: Marcelo Bergolo	Uncovering Gatsby Curves Pier-André Bouchard St-Amant, JEAN-DENIS GARON (University of Quebec), and Nicolas Marceau Discussant: Oren Danieli			
14:10	14:35	Do (Green) governments matter? NIKLAS POTRAFKE (LMU Munich and ifo Institute) and Kaspar Wüthrich Discussant: Stefan Bauernschuster	Redistribution with Performance Pay NICOLAS WERQUIN (University of Toulouse), Pawel Doligalski and Abdoulaye Ndiaye Discussant: Hakan Selin	Paraísos Fiscales, Wealth and Mobility David R. Agrawal, DIRK FOREMNY (University of Barcelona), and Clara Martinez-Toledano Discussant: Jean-Denis Garon			
14:45	15:00	Break					
		Session 5a		Session 5b		Session 5c	
		Welfare		Corporate Taxation		Local Public Finance II	
		Chair: Daniel Waldenström		Chair: Kaisa Kotakorpi		Chair: Marko Köthenbürger	
15:00	15:35	Personalized Fundraising: A Field Experiment on Threshold Matching of Donations MAJA ADENA (WZB) and Steffen Huck Discussant: Panu Poutvaara	Cross-Border Effects of R&D Tax Incentives Bodo Knöll, NADINE RIEDEL (University of Münster), Thomas Schwab, Maximilian Todtenhaupt, and Johannes Voget Discussant: Dirk Schindler	Local Ties in Spatial Equilibrium MIKE ZABEK (Federal Reserve Board) Discussant: Gabriel Loumeau			
15:35	16:10	Public Health Insurance and Financial Security: Evidence from the ACA Medicaid Expansion CORTNIE SHUPE (CEBI Copenhagen) Discussant: Amelie Wuppermann	Profit Taxation and Bank Risk Taking MICHAEL KOGLER (University of St. Gallen) Discussant: Nadine Riedel	The Dynamic Response of Municipal Budgets to Revenue Shocks INES HELM (Stockholm University) and Jan Stuhler Discussant: Marko Köthenbürger			
16:10	16:45	Redistributive Politics with Target Specific Beliefs Christina M. Fong and PANU POUTVAARA (LMU Munich and ifo Institute) Discussant: Cortnie Shupe	Income Shifting and Management Incentives Regina Ortman and DIRK SCHINDLER (Erasmus University Rotterdam) Discussant: Michael Kogler	Fell by the wayside: Trade integration and policy choices of local governments Jing Xing and EDDY TAM (Oxford University) Discussant: Ines Helm			
16:45	17:00	Break					
		Keynote II					
		Chair: Claus T. Kreiner					
17:00	18:00	The Design of UI: From Theory to Empirics JOHANNES SPINNEWIJN (London School of Economics)					
18:00	18:10	Presentation of the Distinguished CESifo Affiliate Award					
Networking on wonder.me							