

# 12<sup>th</sup> Norwegian-German Seminar on Public Sector Economics

Munich, 5 – 6 November 2021

## Hybrid Program (in CET)

Friday, 5 November 2021

09:50 – 10:00 Welcome and Opening

### Plenary Session 1 – Profit-shifting Regulation (Ludwig Erhard Room)

Chair: Dirk Schindler

10:00 – 10:30 **Taxes, Profit Shifting, and the Real Activities of MNEs: Evidence from 898 Corporate Tax Notches**  
JAQUELINE HANSEN (University of Tübingen), Valeria Merlo, and Georg Wamser  
Discussant: Lars Thorvaldsen

10:30 – 11:00 **Bunching with Multiple Response Variables: Estimating Firm Response to Thin Capitalization Rules**  
Martin Eckhoff Andresen and LARS THORVALDSEN (University of Oslo)  
Discussant: Jaqueline Hansen

11:00 – 11:30 Break

### Parallel Sessions 2

#### 2 A: Policy Evaluation (Ludwig Erhard Room) Chair: Øivind A. Nielsen

11:30 – 12:00 **The Effects of Shortening Potential Benefit Duration: Evidence from Regional Cut-Offs and a Policy Reform**  
Ewa Gałęcka-Burdziak, Marek Góra, Jonas Jessen, ROBIN JESSEN (RWI – Leibniz Institute for Economic Research), and Jochen Kluge  
Discussant: Regina T. Riphahn

12:00 – 12:30 **Intergenerational Transmission of Welfare: Evidence from Germany**  
Jennifer Feichtmayer and REGINA T. RIPHAHN (Friedrich-Alexander University Erlangen-Nürnberg)  
Discussant: Andrea Schneider

#### 2 B: Political Economy (Peggy and Richard Musgrave Room) Chair: Jakob Miethe

**Lame Ducks in Parliament**  
Jon H. Fiva and ODA NEDREGÅRD (BI Norwegian Business School)  
Discussant: Zohal Hessami

**Can Young Politicians Influence Policy in a Gerontocracy?**  
Thushyanthan Baskaran, ZOHAL HESSAMI (Ruhr University Bochum), and Sebastian Schirner  
Discussant: Ole Henning Nyhus

12:30 – 13:00	<b>Restrictions of Short-Term Rentals and the Housing Market: Evidence from Quasi-Experimental Variation in Germany</b> Patrick Gauß, Sonja Gensler, Michael Kortenhaus, Nadine Riedel, and ANDREA SCHNEIDER (Jönköping International Business School) Discussant: Robin Jessen	<b>Young Voters and Budget Deficits</b> OLE HENNING NYHUS (NTNU Social Research) and Bjarne Strøm Discussant: Oda Nedregård
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13:00 – 14:00      Lunch

### Parallel Sessions 3

	<b>3 A: Inequality and Optimal Taxation (Ludwig Erhard Room)</b> Chair: Frank Stähler	<b>3 B: Fiscal Federalism (Peggy and Richard Musgrave Room)</b> Chair: Thor Olav Thoresen
14:00 – 14:30	<b>Linear and Non-linear Inequality Measures</b> Rolf Aaberge, Magne Mogstad, and PAOLO G. PIACQUADIO (University of Oslo) Discussant: Bas Jacobs	<b>Tax and Transfer Progressivity at the US State Level</b> JOHANNES FLECK (European University Institute), Jonathan Heathcote, Kjetil Storesletten, and Giovanni L. Violante Discussant: Matthias Wrede
14:30 – 15:00	<b>Optimal Taxation of Capital Income with Heterogeneous Rates of Return</b> Aart Gerritsen, BAS JACOBS (Erasmus University Rotterdam), Alexandra V. Rusu, and Kevin Spiritus Discussant: Emanuel Hansen	<b>Political Alignment and Project Funding</b> Luisa Schneider, Daniela Wech, and MATTHIAS WREDE (Friedrich-Alexander University Erlangen-Nürnberg) Discussant: Lana Krehic
15:00 – 15:30	<b>Pareto-Improving Tax Reforms and the Earned Income Tax Credit</b> Felix J. Bierbrauer, Pierre C. Boyer, and EMANUEL HANSEN (University of Cologne) Discussant: Paolo G. Piacquadio	<b>The Impact of Inequality on Property Taxation in Norway</b> Lars-Erik Borge and LANA KREHIC (NTNU Social Research) Discussant: Johannes Fleck

15:30 – 15:50      Break

### Plenary Session 4 – Use of Administrative Data in Economics Research (Ludwig Erhard Room)

Chair: Marko Köthenbürger

15:50 – 16:20	<b>The (Non-)Use of Administrative Data in German Tax Research</b> ANDREAS PEICHL (ifo Institute and LMU Munich)
16:20 – 16:50	<b>Use of Administrative Data in Norwegian Economics Research: Exemplified by a Discussion of the Norwegian Wealth Tax</b> THOR OLAV THORESEN (Statistics Norway and University of Oslo)

19:30                **Conference Dinner**

**Saturday, 6 November 2021**

**Plenary Session 5 – International Taxation**

**(Ludwig Erhard Room)**

**Chair: Gaute Torsvik**

09:30 – 10:00 **How to Make Multinational Automatic Information Exchange on Financial Account Data Work**

Elisa Casi, JAKOB MIETHE (LMU Munich), and Barbara Stage  
Discussant: Maximilian Todtenhaupt

10:00 – 10:30 **How Do Firms Respond to Foreign Tax Reforms?**

MAXIMILIAN TODTENHAUPT (NHH Norwegian School of Economics)  
Discussant: Jakob Miethe

10:30 – 11:00 **Break**

**Parallel Sessions 6**

**6 A: IPs and Public Policy  
(Ludwig Erhard Room)  
Chair: Regina T. Riphahn**

**6 B: Issues in Taxation  
(Peggy and Richard Musgrave Room)  
Chair: Andrea Schneider**

11:00 – 11:30 **Tax Losses and Ex-Ante Offshore Transfer of Intellectual Property**

Rishi R. Sharma, Joel Slemrod, and  
MICHAEL STIMMELMAYR (University of Bath)  
Discussant: Øivind A. Nilsen

**Progressive Pensions as an Incentive for Labor Force Participation**

FABIAN KINDERMANN (University of Regensburg) and Veronika Püschel  
Discussant: Johannes Becker

11:30 – 12:00 **For Whom the Patent Pays: Firm Behaviour Before, During and After a Patent Application**

ØIVIND A. NILSEN (NHH Norwegian School of Economics), Arvid Raknerud, and Mathias V. Lerum  
Discussant: Alfons J. Weichenrieder

**Second-Best Source-Based Taxation of Multinational Firms**

JOHANNES BECKER (University of Münster)  
Discussant: Frank Stähler

12:00 – 12:30 **Corporate Income Tax, IP Boxes and the Location of R&D**

Pranvera Shehaj and ALFONS J. WEICHENRIEDER (Goethe University Frankfurt)  
Discussant: Michael Stimmelmayer

**The (Non-)Neutrality of Value Added Taxation**

Georg Schneider, FRANK STÄHLER (University of Tübingen), and Georg Thuncke  
Discussant: Fabian Kindermann

12:30 – 13:30 **Lunch**

## Parallel Sessions 7

**7 A: Tax Havens  
(Ludwig Erhard Room)**  
Chair: Maximilian Todtenhaupt

13:30 – 14:00 **Who Gains from Tax Havens?**  
Annette Alstadsæter, JULIE BRUN BJØRKHEIM (Norwegian University of Life Sciences), Ronald B. Davies, and Johannes Scheuerer  
Discussant: Henrik Svensli

14:00 – 14:30 **The Effect of Foreign Activities Located in Tax Havens on Corporate Income Taxes**  
HENRIK SVENSLI (NHH Norwegian School of Economics)  
Discussant: Julie Brun Bjørkheim

**7 B: Revenue Effects of Tax Incentives  
(Peggy and Richard Musgrave Room)**  
Chair: Johannes Becker

**Dividend Withholding Tax Arbitrage Across Europe**  
Elisa Casi, Evelina Gavrilova, David Murphy, and FLORIS ZOUTMAN (NHH Norwegian School of Economics)  
Discussant: Matthias Krapf

**The Corporate Elasticity of Taxable Income: Event Study Evidence from Switzerland**  
MATTHIAS KRAPF (University of Lausanne) and David Staubli  
Discussant: Floris Zoutman

14:30 – 15:00 **Coffee break**

**Plenary Session 8 – Tax Compliance  
(Ludwig Erhard Room)**  
Chair: Alfons J. Weichenrieder

15:00 – 15:30 **Tax Compliance among Managers. Evidence from Randomized Audits**  
THOMAS LANGE (NHH Norwegian School of Economics) and Anne May Melsom  
Discussant: Gaute Torsvik

15:30 – 16:00 **Does Perceived Risk of Future Audits Explain the Behavioral Effects of Tax Enforcement?**  
Andreas Kotsadam, Knut Løyland, Oddbjørn Raaum, GAUTE TORSVIK (University of Oslo), and Arnstein Øvrum  
Discussant: Thomas Lange

**End of Conference**

**\*Slots are 30 minutes: 20 minutes presentation, 5 minutes discussant, 5 minutes general discussion**

### Participants

First Name	Surname	Affiliation	Participation
Johannes	Becker	University of Münster	online
Julie Brun	Bjørkheim	Norwegian University of Life Sciences	Munich
Johannes	Fleck	European University Institute	online
Jaqueline	Hansen	University of Tübingen	Munich
Emanuel	Hansen	University of Cologne	online

Zohal	Hessami	Ruhr University Bochum	online
Bas	Jacobs	Erasmus University Rotterdam	Munich
Robin	Jessen	RWI – Leibniz Institute for Economic Research	online
Fabian	Kindermann	University of Regensburg	Munich
Marko	Köthenbürger	ETH Zurich	Munich
Matthias	Krapf	University of Lausanne	online
Lana	Krehic	NTNU Social Research	online
Thomas	Lange	NHH Norwegian School of Economics	online
Jakob	Miethe	LMU Munich	Munich
Oda	Nedregård	BI Norwegian Business School	online
Øivind A.	Nilsen	NHH Norwegian School of Economics	Munich
Ole Henning	Nyhus	NTNU Social Research	online
Andreas	Peichl	ifo Institut	online
Paolo G.	Piacquadio	University of Oslo	Munich
Regina T.	Riphahn	Friedrich-Alexander University Erlangen-Nürnberg	Munich
Dirk	Schindler	Erasmus University Rotterdam	Munich
Andrea	Schneider	Jönköping International Business School	Munich
Frank	Stähler	University of Tübingen	Munich
Michael	Stimmelmayr	University of Bath	Munich
Henrik	Svensli	NHH Norwegian School of Economics	Munich
Thor Olav	Thoresen	Statistics Norway and University of Oslo	Munich
Lars	Thorvaldsen	University of Oslo	Munich
Maximilian	Todtenhaupt	NHH Norwegian School of Economics	Munich
Gaute	Torsvik	University of Oslo	Munich
Alfons J.	Weichenrieder	Goethe University Frankfurt	Munich
Matthias	Wrede	Friedrich-Alexander University Erlangen-Nürnberg	online
Floris	Zoutman	NHH Norwegian School of Economics	online