

Program

*Presenting Authors are denoted in capital letters

Wednesday, 24th March

Time

12:55 Welcome by Claus T. Kreiner

	Session 1a	Session 1b	Session 1c
	Inequality Chair: SEBASTIAN SIEGLOCH	Optimal Taxation I Chair: ETIENNE LEHMANN	Evasion, Avoidance and Corruption Chair: THIESS BUETTNER
13:00	Rising Earnings Inequality and Optimal Social Security PAVEL BRENDLER (University of Bonn) Discussant: Tim Krieger	Revealing Inequality Aversion from Tax Policy KRISTOFFER BERG (University of Oslo) Discussant: Emanuel Hansen	Does the Informal Sector Escape the VAT? GIACOMO BRUSCO (University of Tuebingen) and Tejaswi Velayudhan Discussant: Tommaso Giommoni
13:35	Inequality, Life Expectancy, and the Intragenerational Redistribution Puzzle: Some Experimental Evidence TIM KRIEGER (University of Freiburg), Christine Meemann, and Stefan Traub Discussant: Arun Advani	Pareto-improving tax reforms and the Earned Income Tax Credit EMANUEL HANSEN (University of Cologne), Felix Bierbrauer, and Pierre Boyer Discussant: Etienne Lehmann	A Machine Learning Approach to Analyze and Support Anti-Corruption Policy TOMMASO GIOMMONI (ETH Zurich), Elliott Ash and Sergio Galletta Discussant: Mazhar Waseem
14:10	Capital gains and inequality ARUN ADVANI (University of Warwick) and Andy Summers Discussant: Pavel Brendler	Redistributive Income Taxation with Directed Technical Change JONAS LOEBBING (LMU Munich) Discussant: Kristoffer Berg	The Deterrence Value of Tax Audit: Estimates from a Randomized Audit Program MAZHAR WASEEM (University of Manchester), Michael Best, and Jawad Shah Discussant: Giacomo Brusco

14:45 **Break**
Meet other participants in SpacialChat, have a virtual coffee and visit Munich City center in a personal live tour with our personal guide

	Session 2a	Session 2b	Session 2c
	Gender differences and Gender Inequality Chair: VINCENZO GALASSO	International Taxation Chair: RON DAVIES	Public Policy I Chair: DOMINIK SACHS
15:45	Punishment for Intentions or Outcomes: The Role of Gender and Social Norms TIM FRIEHE (University of Marburg) and Simon Dato Discussant: Zohal Hessami	The Tax-Elasticity of Corporate Profits under Formula Apportionment Clemens Fuest, FLORIAN NEUMEIER (ifo Institute), and Daniel Stöhlker Discussant: Eric Bond	Who Benefits from Fiscal Decentralization? A Spatial Equilibrium Approach using Swiss Household Data GABRIEL LOUMEAU (ETH Zurich) and Christian Stettler Discussant: Patrick Moran
16:20	A Leaky Pipeline: Recontest Rates and the Underrepresentation of Women in Politics ZOHAL HESSAMI (Ruhr Universität Bochum) and Thushyanthan Baskaran Discussant: Jakob Søgaard	Can destination-based cash flow taxes arise in equilibrium? Thomas Gresik (Notre Dame) and ERIC BOND (Vanderbilt University) Discussant: Katarzyna Bilicka	Breaking the Commitment Device: The Effect of Home Equity Withdrawal on Consumption, Saving, and Welfare PATRICK MORAN (University of Copenhagen) and Agnes Kovacs Discussant: Jaerim Choi
16:55	Economic Incentives and the Division of Parental Leave JAKOB SØGAARD (University of Copenhagen) and Thomas Jørgensen Discussant: Tim Friehe	Organizational Capacity and Firm Profitability KATARZYNA BILICKA (Utah State University) and Daniela Scur Discussant: Florian Neumeier	Labor Market Effects of a Minimum Wage: Evidence from Ecuadorian Monthly Administrative Data JAERIM CHOI (University of Hawaii at Manoa), Ivan Rivadeneyra, and Kenia Ramirez Discussant: Gabriel Loumeau

18:00 [Richard Musgrave Lecture \(separate Link\)](#)

Thursday, 25th March

Session 3a		Session 3b		Session 3c	
COVID-19		Optimal Taxation II		Political Economy	
Chair: SILKE UEBELMESSER		Chair: EMANUEL HANSEN		Chair: DANIEL RECK	
11:00	What Does Make People Nice: A Common Identity, a Common Interest, a Large Shock? Cevat Giray Aksoy, Antonio Cabrales, MATHIAS DOLLS (ifo Institut), Ruben Durante, and Lisa Windsteiger Discussant: Simone Schüller	Estimating the Laffer Tax Rate on Capital Income: Cross-base Responses Matters Marie-Noëlle Lefebvre, ETIENNE LEHMANN (Université Paris II - Panthéon Assas), and Sicsic Michaël Discussant: Max Löffler	The Effect of Community Size on Electoral Preferences: Evidence from Post-WWII Southern Germany Luciana Fiorini, MICHAEL JETTER (University of Western Australia), Christopher Parmeter, and Christopher Parsons Discussant: Niklas Potrafke		
11:35	Parents under Stress – Evaluating Emergency Childcare Policies during the first COVID-19 Lockdown in Germany SIMONE SCHÜLLER (German Youth Institute (DJJI)) and Hannah Steinberg Discussant: Vincenzo Galasso	The Welfare Effects of Property Taxation Max Löffler and SEBASTIAN SIEGLOCH (ZEW and University of Mannheim) Discussant: Eddy Zanoutene	Read My Lips? Taxes and Elections Clemens Fuest, Klaus Gründler, NIKLAS POTRAFKE (ifo Institute), and Fabian Ruthardt Discussant: Jon H. Fiva		
12:10	COVID-19 Vaccine's Gender Paradox VINCENZO GALASSO (Bocconi University) and Paola Profeta Discussant: Mathias Dolls	Optimal Capital Taxation Under Stochastic Returns To Wealth EDDY ZANOUTENE (Université Paris II - Panthéon Assas) Discussant: Jonas Loebbing	Moral Hazard in Electoral Teams: List Rank and Campaign Effort Gary W. Cox, JON H. FIVA (Norwegian Business School), Daniel M. Smith, and Rune Sørensen Discussant: Michael Jetter		
12:45 Break					
Time Distinguished CESifo Affiliate Award Session					
Chair: CLAUD KREINER					
13:15	Better Alone? Evidence on the Costs of Intermunicipal Cooperation Clemence Tricaud (UCLA Anderson)				
13:50	Redistribution of Return Inequality Karl Schulz (University of Mannheim)				
14:25	Do Taxes on the Top 1% Trickle Down? A Local Labor Markets Approach Paul Kindsgrab (University of Michigan)				
15:00 Break					
Session 4a		Session 4b		Session 4c	
Perceptions about inequality and immigration		Corporate Taxation		Public Policy II	
Chair: NIKLAS POTRAFKE		Chair: ECKHARD JANEBA		Chair: GABRIEL LOUMEAU	
15:15	The Role of Information Provision for Attitudes Towards Immigration: An Experimental Investigation. SILKE UEBELMESSER (Friedrich Schiller University Jena) and Patrick Bareinz Discussant: Kristoffer Balle Hvidberg	Profit shifting and destination-based taxes MANON FRANCOIS (Paris School of Economics) Discussant: Matthias Krapf	Comprehensive or Scheduling Income Taxation? A General Equilibrium Approach with Nonlinear Taxation LAURENCE JACQUET (Cergy Paris University) and Etienne Lehmann Discussant: Nils Wehrhöfer		
15:50	Social Position and Fairness Views KRISTOFFER BALLE HVIDBERG (University of Copenhagen, CEBI), Claus Thustrup Kreiner, and Stefanie Stantcheva Discussant: Dietmar Fehr	The Corporate Elasticity of Taxable Income: Event Study Evidence from Switzerland MATTHIAS KRAPP (University of Lausanne) and David Staubli Discussant: Gabriella Massenz	Direct, Spill-Over and Welfare Effects of Place-Based Policies: Evidence from Investment Subsidies in East Germany NILS WEHRHÖFER (University of Mannheim), Sebastian Sieglösch, and Tobias Etzel Discussant: Neil Thakral		
16:25	Your Place in the World: The Demand for National and Global Redistribution DIETMAR FEHR (University of Heidelberg), Johanna Mollerstrom, and Ricardo Perez-Truglia Discussant: Silke Uebelmesser	Bunching by owners of small corporations: Targeted tax incentives and firm heterogeneity GABRIELLA MASSENZ (Tilburg University) and Nicole Bosch Discussant: Manon Francois	Anticipation and Consumption NEIL THAKRAL (Brown University) and Linh Tô Discussant: Laurence Jacquet		
17:00 Break					
Keynote					
Chair: CLAUD T. KREINER					
17:15	Top Inequality from the Bottom Up OWEN ZIDAR (Princeton)				
18:15	Presentation of the Distinguished CESifo Affiliate Award				

Friday, 26 March

Session 5a		Session 5b		Session 5c	
Behavioral Public Economics and Populism		Taxation, Innovation and R&D Policy		Retirement and Pension Policy	
Chair: JON H. FIVA		Chair: Matthias Krapf		Chair: MATHIAS DOLLS	
11:00	The Welfare Economics of Reference Dependence DANIEL RECK (London School of Economics and Political Science) and Arthur Seibold Discussant: Emilie Sartre	Patent Boxes and the Success Rate of Applications RON DAVIES (University College Dublin) Discussant: Dirk Schindler	Joint Retirement of Couples: Evidence from Discontinuities in Denmark ESTEBAN GARCIA MIRALLES (University of Copenhagen) and Jonathan Leganza Discussant: Johan Gustafsson		
11:35	Toxic Loans and The Rise of Populist Candidacies EMILIE SARTRE (CREST), Gianmarco Daniele, and Paul Vertier Discussant: Zarko Kalamov	Attracting profit shifting or fostering innovation? On patent boxes and R&D subsidies Andreas Haufler and DIRK SCHINDLER (Erasmus School of Economics) Discussant: Sebastian Sieglöch	Age-targeted Income Taxation, Labor Supply and Retirement JOHAN GUSTAFSSON (Umeå University) Discussant: Ander Iraizoz Olaetxea		
12:10	Evaluating Marginal Internalities: a New Approach ZARKO KALAMOV (TU Berlin) Discussant: Daniel Reck	Profit Taxation, R&D Spending and Innovation Sebastian Sieglöch, Ingo Isphording, Andreas Lichter, MAX LÖFFLER (Maastricht University), Felix Pöge, Thu-Van Ngyuen Discussant: Ron Davies	Saving for retirement through the public pension system: Evidence from the self-employed in Spain ANDER IRAIZOZ OLAETXEA (Paris School of Economics (PSE)) Discussant: Esteban Garcia Miralles		
12:45 Break					
Session 6a		Session 6b		Session 6c	
International Labor Mobility		Tax Competition and Tax Incidence		Social Preferences and Policy	
Chair: PANU POUTVAARA		Chair: ANDREAS PEICHL		Chair: LAURENCE JACQUET	
13:15	The Fiscal Effect of Immigration: Reducing Bias in Accounting Estimates MICHAEL CLEMENS (Center for Global Development) Discussant: Eckhard Janeba	Tax Competition Effects of a Minimum Tax Rate: Empirical Evidence from German Municipalities THIESS BUETTNER (FAU Erlangen-Nürnberg) and Max Poehnlein Discussant: Monika Schnitzer	Optimal income taxation in the presence of networks of altruism ANASUYA RAJ (University of Zurich) Discussant: Eugen Dimant		
13:50	Nonlinear Taxation and International Mobility in General Equilibrium ECKHARD JANEBA (University of Mannheim) and Karl Schulz Discussant: Mathilde Munoz	Commodity tax pass-through with incomplete information Felix Montag, Alina Sagimuldina, and MONIKA SCHNITZER (LMU) Discussant: Dario Tortarolo	Hate Trumps Love: The Impact of Political Polarization on Social Preferences EUGEN DIMANT (University of Pennsylvania) Discussant: Raji Jayaraman		
14:25	Labour Posting: Aggregate and Redistributive Effects Of A Novel Mobility Channel MATHILDE MUNOZ (Paris School of Economics) Discussant: Michael Clemens	Wage Effects of Employer-mediated Transfers DARIO TORTAROLO (University of Nottingham) and Santiago Garriga Discussant: Thiess Buettner	Charitable Donations to Natural Disasters: Evidence from an Online Platform RAJI JAYARAMAN (University of Toronto), Michael Kaiser, and Marrit Teirlinck Discussant: Anasuya Raj		
End of Conference					

