

Program

*Presenting Authors are denoted in capital letters | 20-25 min presentation / 5 min formal discussion / 5-10 min general discussion

Thursday, 24 March

Time
(CET)

12:55 Welcome by Claus T. Kreiner

Session 1a

Optimal Taxation I

Chair: Tomer Blumkin

13:00 **How to tax different incomes?**

LAURENCE JACQUET (CY Cergy Paris University) and Etienne Lehmann
Discussant: Antoine Ferey

13:35 **Sufficient Statistics for Nonlinear Tax Systems with Preference Heterogeneity**

ANTOINE FEREY (LMU Munich) Benjamin Lockwood and Dmitry Taubinsky
Discussant: Katherine Cuff

14:10 **A Generalization of the Deaton-Hellwig Results on Uniform Commodity Taxation**

KATHERINE CUFF and Robin Broadway
Discussant: Laurence Jacquet

Session 2a

Corporate Taxation

Chair: Nadine Riedel

15:45 **Investment Revisions after Tax Hikes**

ANDREAS PEICHL (ifo and LMU Munich), Sebastian Link, Paul Schuele, Manuel Menkhoff
Discussant: Francesco Furno

16:20 **The Macroeconomic Effects of Corporate Tax Reforms**

FRANCESCO FURNO (New York University)
Discussant: Paul Kindsgrab

16:55 **The Effects of Corporate Taxes on Business Entry and Exit**

PAUL KINDSGRAB (University of Michigan at Ann Arbor)
Discussant: Andreas Peichl

18:00 Richard Musgrave Lecture (separate Link)

Session 1b

Intergenerational Mobility

Chair: Isabel Martinez

Stairway to Heaven? Selection to Entrepreneurship and Income Mobility

JARKKO HARJU (VATT), Toni Juuti and Tuomas Matikka
Discussant: Sarah Eichmeyer

Parenthood in Poverty

SARAH EICHMEYER (LMU Munich)
Discussant: Aiday Sikhova

Do Parents Propagate Income Inequality among Children? Evidence from Chinese and Swedish Twins

AIDAY SIKHOVA (Ohio State University), Sven Oskarsson and Rafael Ahlskog
Discussant: Jarkko Harju

Session 2b

Inequality Perceptions

Chair: Niklas Potrafke

Preferences for Redistribution, Regional Identities, and Decentralized Taxation

DIRK FOREMNY (University of Barcelona)
Discussant: Ole-Andreas Naess

Political Polarization and Beliefs about Who Benefits from Redistribution under Different Parties in Government

OLE-ANDREAS NAESS (NHH) and Ingar Haaland
Discussant: Dietmar Fehr

Misperceiving Economic Success: Experimental Evidence on Meritocratic Beliefs and Inequality Acceptance

DIETMAR FEHR (University of Heidelberg)
Discussant: Dirk Foremny

Session 1c

Gender Inequality

Chair: Albert Jan Hummel

Optimal Income Taxation and the Motherhood Penalty

Spencer Bastani, SEBASTIAN KESSING (University of Siegen), Vilen Lipatov, Malte Zoubek
Discussant: Helene Maghin

Cracks in the Boards: the Opportunity Cost of Governance Homogeneity

HELENE MAGHIN (KU Leuven)
Discussant: Enrico Rubolino

Taxing the Gender Gap: Labor Market Effects of a Payroll Tax Cut for Women in Italy

ENRICO RUBOLINO (University of Lausanne)
Discussant: Sebastian Kassing

Session 2c

Social Security

Chair: Sebastian Siegloch

Optimal Progressive Pension Systems in a Life-Cycle Model with Heterogeneity in Job Stability

LEANNE NAM (University of Bonn)
Discussant: Johan Sæverud

Communicating Social Security Reform

JOHAN SÆVERUD (University of Copenhagen)
Discussant: Jamie Hentall-MacCuish

Costly Attention and Retirement

JAMIE HENTALL-MACCUISH (UCL)
Discussant: Leanne Nam

Session 3a			Session 3b			Session 3c		
Optimal Taxation II Chair: Katherine Cuff			Public Policy I Chair: Laurence Jacquet			Tax compliance and Tax Incidence Chair: Andreas Peichl		
11:00	Optimal Redistribution in the Presence of Signaling TOMER BLUMKIN (Ben Gurion University of the Negev) Discussant: Hannes Serruys		Do Americans Favor Female or Male Politicians? Evidence from Experimental Elections PANU POUTVAARA (ifo and LMU Munich), Andreas Graefe Discussant: Max Löffler			On the impact of VAT on tax evasion. Evidence from combining an RCT with a quasi-experiment Jarkko Harju, TUOMAS KOSONEN (VATT), Olli Roponen Discussant: Enrico Di Gregorio		
11:35	Fair earnings tax reforms Erwin Ooghe , Erik Schokkaert, HANNES SERRUYS (KU Leuven) Discussant: Esteban Munoz		Fiscal and Economic Effects of Local Austerity MAX LÖFFLER (Maastricht University), Melinda Fremerey and Andreas Lichter Discussant: Gustavo de Souza			Tax Wedges, Financial Frictions and Misallocation Arpad Abraham, Piero Gottardi, Joachim Hubmer, LUKAS MAYR (University of Essex) Discussant: Tuomas Kosonen		
12:10	Taxing Moral Agents ESTEBAN MUÑOZ (Toulouse School of Economics) Discussant: Tomer Blumkin		On the Political and Economic Determinants of Redistribution: Pecuniary Gains, Social Preferences, or Institutions? GUSTAVO DE SOUZA (Stockholm University, IIES) Discussant: Panu Poutvaara			Audit Rule Disclosure and Tax Compliance ENRICO DI GREGORIO (NBER), Matteo Paradisi Discussant: Lukas Mayr		
12:45	Break							
Time	Distinguished CESifo Affiliate Award Session Chair: Claus Kreiner							
13:15	House Price Cycles, Wealth Inequality and Portfolio Reshuffling CLARA MARTINEZ-TOLEDANO (Imperial College)							
13:50	Disastrous Discretion: Ambiguous Decision Situations Foster Political Favoritism STEPHAN A. SCHNEIDER (ETH Zurich) and Sven Kunze							
14:25	Do reduced working hours for elderly workers have health consequences and prolong work careers? TERHI RAVASKA (VATT)							
15:00	Break							
Session 4a			Session 4b			Session 4c		
Dividend Taxation Chair: Ron Davies			Public Policy II Chair: Panu Poutvaara			Social Insurance and Child Policy Chair: Marko Köthenbürger		
15:15	Heterogeneous Responses to Capital Taxes: Evidence from the Introduction of a Dividend Tax KATARZYNA BILICKA (Utah State University), Irem Guceri, Evangelos Koumanakos Discussant: Eddy Zanoutene		Regulating the Sharing Economy: The Impact of Home-Sharing Ordinances on Commercial Airbnb Activity NADINE RIEDEL (University of Muenster) Discussant: Albert Jan Hummel			Privatizing Disability Insurance Arthur Seibold, SEBASTIAN SIEGLOCH (ZEW), Sebastian Seitz Discussant: David Koll		
15:50	Wealth and Income Responses to Dividend Taxation : Evidence from France EDDY ZANOUTENE (Université Paris II - Panthéon Assas), Marie-Noell Lefebvre Discussant: Floris Zoutman		Tax curvature ALBERT JAN HUMMEL (University of Amsterdam) Discussant: Clemence Tricaud			Equity and Efficiency of Childcare Subsidies: A Structural Approach DAVID KOLL (University of Mannheim), Dominik Sachs, Fabian-Stürmer-Heiber, Hélène Turon Discussant: Maria Polyakova		
16:25	Dividend Withholding Tax Arbitrage Across Europe Elisa Casi-Eberhard; Evelina Gavrilova; David Murphy, FLORIS ZOUTMAN Discussant: Katarzyna Bilicka		Gender, Electoral Incentives, and Crisis Response: Evidence from Brazilian Mayors CLEMENCE TRICAUD (UCLA) and Juan Pablo Chauvin Discussant: Nadine Riedel			General Equilibrium Effects of Insurance Expansions: Evidence from Long-Term Care Labor Markets MARIA POLYAKOVA (Stanford University) Discussant: Sebastian Siegloch		
17:00	Break							
Keynote Chair: Claus Kreiner								
17:15	Tax Policy and Employment Behavior JUAN CARLOS SUAREZ SERRATO (Duke University)							
18:15	Presentation of the Distinguished CESifo Affiliate Award							
18:30	Special Event for Speakers							

Saturday, 26 March

Session 5a			Session 5b			Session 5c		
Responses to Taxation			Inequality Formation			Tax competition and Profit Shifting		
Chair: Tuomas Kosonen			Chair: Silke Uebelmesser			Chair: Michael Devereux		
11:00	Taxation with a Grain of Salt: The Long-Term Effect of Taxation on Local Development	TOmmaso Giommoni (ETH Zurich), Gabriel Loumeau	Predistribution vs. Redistribution: Evidence from France and the U.S	Antoine Bozio, Bertrand Garbinty, JONATHAN GOUPILLE-LEBRET (CNRS, ENS de Lyon), Malka Guillot, Thomas Piketty	Discussant: Isabel Martinez	Investing in Tax Avoidance	MICHAEL DEVEREUX (University of Oxford), Katarzyna Bilicka, Irem Guceri	Discussant: Mathieu Parenti
11:35	How Distortive are Turnover Taxes? Evidence from Replacing Turnover Tax	Katarzyna Bilicka and JING XING	Tracking and Taxing the Super-Rich: Insights from Swiss Rich Lists	ISABEL MARTINEZ (ETH Zurich), Enea Baslegia	Discussant: Konstantinos Angelopoulos	Pennies from Haven: Wages and Profit Shifting	RON DAVIES (University College Dublin), Annette Alstadsater, Julie Brun Bjorkheim and Johannes Scheuerer	Discussant: Andreas Haufler
12:10	Till Taxes Keep Us Apart? The Impact of the Marriage Tax on the Marriage Rate	NADIA MYOHL (University of St Gallen)	Pandemic-induced wealth and health inequality and risk exposure	KONSTANTINOS ANGELOPOULOS (University of Glasgow), Spyridon Lazarakis, Rebecca Mancy, Max Schroeder	Discussant: Jonathan Goupille-Lebret	Profit Shifting Frictions and the Geography of Multinational Activity	MATHIEU PARENTI (ECARES Université Libre de Bruxelles), Sébastien Laffitte, Baptiste Souillard, Farid Toubal	Discussant: Michael Devereux
12:45	Break							
Session 6a			Session 6b			Session 6c		
Taxing Multinationals			Beliefs and Migration			Climate and Environmental Policies		
Chair: Andreas Haufler			Chair: Dietmar Fehr			Chair: Floris Zoutman		
13:15	Taxing mobile and overconfident top earners	ANDREAS HAUFLER (LMU Munich), Yukihiro Nishimura	Policy Advice of Economic Experts: Facts or Preferences	Klaus Gründler and NIKLAS POTRAFKE (ifo and LMU Munich)	Discussant: Marko Koethenbuerger	Optimal Climate Policy: Making do with the taxes we have	ELISA BELFIORI (Universidad Torcuato Di Tella) and Armon Rezai	Discussant: Mario Liebensteiner
13:50	Profit Shifting, Employee Pay, and Inequalities: Evidence from US-Listed Companies	BAPTISTE SOUILLARD (University of Brussels)	Income Taxes and Mobility of the Rich: Evidence from US and UK Households in Switzerland	MARKO KOETHENBUERGER (ETH Zurich), Costanza Naguib, Christian Stettler, Michael Stimmelmayr	Discussant: Silke Uebelmesser	Carbon Pricing and Emissions: Causal Effects of Britain's Carbon Tax	MARIO LIEBENSTEINER (FAU Erlangen-Nuremberg)	Discussant: Elena Villar
14:25	Taxes, Profit Shifting, and the Real Activities of MNEs: Evidence from Corporate Tax Notches	VALERIA MERLO (University of Tuebingen), Jacqueline Hansen, Georg Wamser	Biased Beliefs about Immigration and Economic Concerns	Patrick Bareinz, SILKE UEBELMESSER (University of Jena)	Discussant: Niklas Potrafke	The Intended and Unintended Consequences of Taxing Waste	ELENA VILLAR (Catholic University of Milan), Thommaso Colussi and Matteo Romagnoli	Discussant: Elisa Belfiori
15:00	End of Conference							