

Public Economics

Munich, 30 March – 1 April 2023

Program

Thursday, 30 March 2023

Parallel Session 1a – Ludwig Erhard Room

Wealth Taxation

Chair: Wojciech Kopczuk

- 12:00 – 12:35 **Behavioral Responses to Estate Taxation: Evidence from Taiwan**
LINDA WU (UCL), Tzu-Ting Yang
Discussant: Jonathan Goupille-Lebret
- 12:35 – 13:10 **Tax Design, Information, and Elasticities: Evidence from the French Wealth Tax**
JONATHAN GOUPILLE-LEBRET (ENS Lyon), Stefanie Stantcheva
Discussant: Linda Wu

Parallel Session 1b – Richard Musgrave Room

Pension and Long-Term Care

Chair: Niklas Potrafke

- 12:00 – 12:35 **The Effect of Pension Wealth on Female Labor Supply before Retirement: Evidence from Germany**
GIULIA GIUPPONI (Bocconi University), Elisabeth Artmann, Nicola Fuchs-Schündeln
Discussant: Marie-Louise Leroux
- 12:35 – 13:10 **At Home Versus in a Nursing Home: Marginal Utility and Long-Term Care Choices**
MARIE-LOUISE LEROUX (ESG-Université du Québec à Montréal), Bertrand Achou, Philippe De Donder, Franca Glenzer, Minjoon Lee
Discussant: Giulia Giupponi

- 13:10 – 14:10 Lunch

Parallel Session 2a – Ludwig Erhard Room

Offshore Tax Evasion

Chair: Giulia Giupponi

- 14:10 – 14:45 **The Market for Tax Havens**
SEBASTIEN LAFFITTE (ECARES - Université Libre de Bruxelles)
Discussant: Andreas Økland
- 14:45 – 15:20 **So Close and Yet so Far: The Ability of Mandatory Disclosure Rules to Crack Down on Offshore Tax Evasion**
MOHAMMED MARDAN (NHH), Elisa Casi, Rohit Reddy Muddasani
Discussant: Sebastien Lafitte
- 15:20 – 15:55 **Homes Incorporated: Offshore Ownership of Real Estate in the U.K.**
JAKOB MIETHE (LMU Munich), Niels Johannesen, Daniel Weishaar
Discussant: Mohammed Mardan
- 15:55 – 16:30 **Who Owns Offshore Real Estate? Evidence from Dubai**
ANDREAS ØKLAND (Norwegian University of Life Sciences), Annette Alstadsæter, Bluebery Planterose, Gabriel Zucman
Discussant: Jakob Miethe

Parallel Session 2b – Richard Musgrave Room

Migration and Mobility

Chair: Mathias Dolls

- 14:10 – 14:45 **Do Commuting Subsidies Drive Workers to Better Jobs?**
David R. Agrawal, Elke Jahn, ECKHARD JANEBA (University of Mannheim)
Discussant: Johannes Stroebel
- 14:45 – 15:20 **Mobile Internet Access and the Desire to Emigrate**
PANU POUTVAARA (ifo Institute), Joop Adema, Cevat Aksoy
Discussant: Eckhard Janeba
- 15:20 – 15:55 **Immigration and Nationalism in the Long Run**
STEPHAN A. SCHNEIDER (ETH Zurich), Valentin Lang
Discussant: Panu Poutvaara
- 15:55 – 16:30 **The Social Integration of International Migrants: Evidence from the Networks of Syrians in Germany**
JOHANNES STROEBEL (NYU Stern)
Discussant: Stephan A. Schneider
- 18:00 Richard Musgrave Lecture

CESifo **AREA CONFERENCES**

Friday, 31 March 2023

Plenary Session, Ludwig Erhard Room

Distinguished CESifo Affiliate Award Candidates

Chair: Claus T. Kreiner

- 9:00 – 9:45 **Automation and Public Policy Preferences**
COLOMBE LADREIT (Bocconi University)
- 9:45 – 10:30 **Does Taxing Business Owners Affect Employees? Evidence from a Change in the Top Marginal Tax Rate**
MAX RISCH (Carnegie Mellon University)
- 10:30 – 11:15 **Measuring Preferences for Local Governments**
DAVID SCHÖNHOLZER (Stockholm University)
- 11:15 – 11:45 Coffee Break

Parallel Session 3a – Ludwig Erhard Room

Capital and Energy Taxation

Chair: Thiess Buettner

- 11:45 – 12:20 **Incidence and Avoidance Effects of Spatial Fuel Tax Differentials: Evidence using Regional Tax Variation in Spain**
ANDER IRAIZOZ OLAETXEA (Paris School of Economics), José María Labeaga
Discussant: Antoine Levy
- 12:20 – 12:55 **The Tax Elasticity of Capital Gains: Evidence from Millions of Housing Sales**
ANTOINE LEVY (Berkeley Haas)
Discussant: Ander Iraizoz Olaetxea

Parallel Session 3b – Richard Musgrave Room

Family Policy

Chair: Marie-Louise Leroux

- 11:45 – 12:20 **The Division of Parental Leave: Empirical Evidence and Policy Design**
JAKOB SØGAARD (University of Copenhagen and CEBI), Thomas Jørgensen
Discussant: Michal Soltes
- 12:20 – 12:55 **Parental Allowance Increase and Labour Supply: Evidence from Czech Reform**
MICHAL ŠOLTÉS (Charles University), Jakub Grossmann, Filip Pertold
Discussant: Jakob Søgard
- 12:55 – 14:00 Lunch Break

Plenary Session, Ludwig Erhard Room

Keynote Lecture

Chair: Claus Kreiner

- 14:00– 15:00 **Maximizing Social Welfare: A Unified Approach Using the Marginal Value of Public Funds**
NATHAN HENDREN (Harvard University)
- 15:00 – 15:20 Break

Parallel Session 4a – Ludwig Erhard Room

Firm Taxation

Chair: Mohammed Mardan

- 15:20 – 15:55 **Effective Tax Rates and Firm Size**
Anne Brockmeyer, Pierre Bachas, Roel Dom, CAMILLE SEMELET (ifo Institute)
Discussant: Mathieu Parenti
- 15:55 – 16:30 **Tax Policy, Investment and Profit-Shifting**
IREM GUCERI (University of Oxford), Katarzyna Bilicka, Michael Devereux
Discussant: Camille Semelet
- 16:30 – 17:05 **Poland’s Special Economic Zones: Effects on Regional Economic Development**
BORYANA MADZHAROVA (FAU Erlangen-Nuremberg), Jan Hanousek
Discussant: Irem Guceri
- 17:05 – 17:40 **Multinational Enterprises and International Tax Shifting: Evidence from Shutting Down the Mauritius Route to India**
MATHIEU PARENTI (ECARES - Université Libre de Bruxelles), Josh De Lyon, Swati Dhingra
Discussant: Boryana Madzharova

Parallel Session 4b – Richard Musgrave Room

Attitudes and Perceptions

Chair: Erwin Ooghe

- 15:20 – 15:55 **Affecting Public Support for Economic Policies - Evidence From a Survey Experiment About Rent Control in Germany**
MATHIAS DOLLS (ifo Institute), Paul Schüle, Lisa Windsteiger
Discussant: Marcel Preuss
- 15:55 – 16:30 **Attitudes Towards Private and Public Debt - Does Language Matter?**
Andreas Peichl (ifo Institute), LISA WINDSTEIGER, Mathias Dolls
Discussant: Morten Støstad

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- 16:30 – 17:05 **Inequality of Opportunity and Income Redistribution**
MARCEL PREUSS (Cornell University), German Reyes, Jason Somerville, Joy Wu
Discussant: Mathias Dolls
- 17:05 – 17:40 **The Consequences of Inequality: Beliefs and Redistributive Preferences**
MORTEN N. STØSTAD (Paris School of Economics), Max Lobeck
Discussant: Andreas Peichl
- 19:30 Conference Dinner at Restaurant Laurin

Saturday, 1 April 2023

Parallel Session 5a – Ludwig Erhard Room

Commodity Taxation

Chair: Felix Bierbrauer

- 9:50 – 10:25 **Redistribution through reduced VAT Rates: The Case of the Tampon Tax**
THIESS BUETTNER (FAU Erlangen-Nuremberg), Frank Hechtner, Boryana Madzharova
Open discussion

Parallel Session 5b – Richard Musgrave Room

Old Age and Pension Policy

Chair: Håkan Selin

- 9:15 – 9:50 **Aging and Productivity: Causal Evidence and Transmission Mechanisms**
NIKLAS POTRAFKE (ifo Institute), Klaus Gründler
Discussant: Rachel Scarfe
- 9:50 – 10:25 **The Impact of Automatic Enrolment into Pensions on Wages: Theory and Evidence**
RACHEL SCARFE (University of Edinburgh), Daniel Schaefer, Tomasz Sulka
Discussant: Niklas Potrafke
- 10:25 – 10:45 Coffee Break

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Parallel Session 6a – Ludwig Erhard Room

Theory of Taxation and Rent Seeking

Chair: Panu Poutvaara

- 10:45 – 11:20 **The Taxation of Couples**
FELIX BIERBRAUER (University of Cologne), Andreas Peichl, Pierre Boyer, Daniel Weishaar
Discussant: Erwin Ooghe
- 11:20 – 11:55 **Fair Earnings Tax Reforms**
ERWIN OOGHE (KU Leuven), Erik Schokkaert, Hannes Serruys
Discussant: Felix Bierbrauer

Parallel Session 6b – Richard Musgrave Room

Behavioral Public Economics

Chair: Jonathan Goupille-Lebret

- 10:45 – 11:20 **Judging Nudging: Toward an Understanding of the Welfare Effects of Nudges Versus Taxes**
MATTHIAS RODEMEIER (Bocconi University), John List, Gregory Sun, Sutanuka Roy
Discussant: Egon Tripodi
- 11:20 – 11:55 **Explaining Benefit Take-Up Behavior – The Role of Incentives and Habits**
HÅKAN SELIN (IFAU), Olof Rosenqvist
Discussant: Matthias Rodemeier
- 11:55 – 12:30 **Who Wants Social Recognition? Experimental Evidence from Blood Donors**
EGON TRIPODI (Hertie School), Lorenz Goette
Discussant: Hakan Selin

12:30 Lunch

End of Conference