

# Public Economics

Munich, 21 March – 23 March 2024

## Program

### Thursday, 21 March 2024

#### Parallel Session 1a – Ludwig Erhard Room

##### Methods

Chair: Stefan Pollinger

- 12:00 – 12:35      **Measuring the Value of Disability Insurance from Take-Up Decisions**  
ANDREAS HALLER (NHH), Stefan Staubli  
*Discussant: Stefan Pollinger*
- 12:35 – 13:10      **Kinks Know More: Policy Evaluation Beyond Bunching with an Application to Solar Subsidies**  
STEFAN POLLINGER (Sciences Po)  
*Discussant: Andreas Haller*

#### Parallel Session 1b – Peggy and Richard Musgrave Room

##### Theory of Welfare and Taxation

Chair: Eytan Sheshinski

- 12:00 – 12:35      **Taxing Corporate or Shareholder Income: A Sufficient-Statistics Approach**  
KRISTOFFER BERG (University of Oxford)  
*Discussant: Eytan Sheshinski*
- 12:35 – 13:10      **Optimal Paternalism in a Population with Bounded Rationality: with Focus on Discrete Choice**  
EYTAN SHESHINSKI (Hebrew University of Jerusalem), Charles Manski  
*Discussant: Kristoffer Berg*

13:10 – 14:10      **Lunch**

#### Parallel Session 2a – Ludwig Erhard Room

##### Historical Public Finance

Chair: Marko Koethenbueger

- 14:10 – 14:45      **Taxes and Revolutions**  
TOMMASO GIOMMONI (ETH Zurich), Gabriel Loumeau  
*Discussant: Annali Casanueva Artis*

- 14:45 – 15:20 **Building Capacity in the Public Administration: Evidence from German Reunification**  
Nadja Dwenger, ANNA GUMPERT (University of Tuebingen)  
*Discussant: Tommaso Giommoni*
- 15:20 – 15:55 **Putting the Physiocrats Through Their Paces: Is Property Taxation Better for Long-Term Development?**  
MARKO KOETHENBUERGER (ETH Zurich), Gabriel Loumeau, Tommaso Giommoni  
*Discussant: Anna Gumpert*

## Parallel Session 2b – Peggy and Richard Musgrave Room

### Social Security and Pensions

Chair: Arthur Seibold

- 14:10 – 14:45 **Perception and Salience of Public Pension Contribution Incentives: Evidence from Voluntary Contributions**  
ANDER IRAIZOZ (Oxford University Centre for Business Taxation)  
*Discussant: Arthurt Seibold*
- 14:45 – 15:20 **The Impact of Social Security Eligibility and Pension Wealth on Retirement**  
JOHAN SÆVERUD (University of Copenhagen)  
*Discussant: Ander Iraizoz*
- 15:20 – 15:55 **The Social Spillover of Pension Reform**  
Emre Oral, Simon Rabaté, ARTHUR SEIBOLD (University of Mannheim)  
*Discussant: Johan Sæverud*
- 18:00 **Richard Musgrave Lecture**

## Friday, 22 March 2024

### Plenary Session, Ludwig Erhard Room

#### Distinguished CESifo Affiliate Award Candidates

Chair: Claus Thustrup Kreiner

- 9:00 – 9:40 **The Compliance Effects of the Automatic Exchange of Information: Evidence from the Swiss Tax Amnesty**  
ENEA BASELGIA (ETH Zurich)
- 9:40 – 10:20 **Payroll Tax Reductions for Minimum Wage Workers: Relative Labor Cost or Cash Windfall Effects?**  
SOPHIE COTTET (University of Stavanger)
- 10:20 – 11:00 **Who Should Get Money? Estimating Welfare Weights in the U.S.**  
FRANCESCO CAPOZZA (WZB and Berlin School of Economics)
- 11:00 – 11:25 **Coffee Break**

**Parallel Session 3a – Ludwig Erhard Room****Experimental Public Economics**

Chair: Sarah Necker

- 11:25 – 12:00      **Who's Afraid of Policy Experiments?**  
Robert Dur, and ARJAN NON (Erasmus University Rotterdam)  
*Discussant: Sarah Necker*
- 12:00 – 12:35      **Incentives for Consumers to Act as Tax Auditors: (When) Are they effective?**  
Lilith Burgstaller, Annabelle Doerr, SARAH NECKER (ifo Institute)  
*Discussant: Arjan Non*

**Parallel Session 3b – Peggy and Richard Musgrave Room****Regulation**

Chair: Antoine Levy

- 11:25 – 12:00      **Taxi Market Deregulation: Effects on Market Outcomes, Tax Evasion and Crime**  
Jarkko Harju, Ida Kankaanranta, KAISA KOTAKORPI (Tampere University)  
*Discussant: Antoine Levy*
- 12:00 – 12:35      **Regulating housing quality: evidence from France**  
ANTOINE LEVY (UC Berkeley Haas)  
*Discussant: Kaisa Kotakorpi*

12:35 – 13:30      **Lunch Break**

**Plenary Session, Ludwig Erhard Room****Keynote Lecture**

Chair: Claus Thustrup Kreiner

- 13:30 – 14:30      **Tax Havens**  
NIELS JOHANNESSEN (Oxford University)

14:30 – 15:00      **Coffee Break**

**Parallel Session 4a – Ludwig Erhard Room****Household Income and Taxation**

Chair: Arun Advani

- 15:00 – 15:35      **The Long-Run Effects of Individual Debt Relief**  
JONAS MAIBOM (Aarhus University), Gustaf Bruze, Alexander Kjær Hilslov  
*Discussant: Arun Advani*

- 15:35 – 16:10      **Payments Under the Table: employer-employee collusion in Brazil**  
JAVIER FEINMANN (UC Berkeley), Roberto Hsu Rocha, Maximiliano Lauletta  
*Discussant: Jonas Maibom*
- 16:10 – 16:45      **Meritocratic Labor Income Taxation**  
MORTEN HÅVARSTEIN (University of Oslo), Kristoffer Berg, Magnus Stubhaug  
*Discussant: Javier Feinmann*
- 16:45 – 17:20      **Taxation and Migration by the Super-Rich**  
ARUN ADVANI (University of Warwick), David Burgherr, Andy Summers  
*Discussant: Morten Håvarstein*

#### **Parallel Session 4b – Peggy and Richard Musgrave Room**

##### **Firm Taxation**

Chair: Marina Dodlova

- 15:00 – 15:35      **Corporate Income Taxation and Small Firms' Responses**  
THÉO VALENTIN (ENSAE Paris)  
*Discussant: Marina Dodlova*
- 15:35 – 16:10      **Payroll Taxes, Incidence and Input Choices of Firms**  
Youssef Benzarti, Jarkko Harju, SAMI JYSMÄ (Tampere University)  
*Discussant: Théo Valentin*
- 16:10 – 16:45      **The Firm as a Tax Shelter: Micro Evidence and Aggregate Implications of Consumption Through the Firm**  
DAVID LEITE (Paris School of Economics)  
*Discussant: Sami Jysmä*
- 16:45 – 17:20      **Mobile Technologies and Firm Formalization: Evidence from Uganda**  
MARINA DODLOVA (University of Muenster), Krisztina Kis-Katos, Anna Kochanova, Olivia Wirth  
*Discussant: David Leite*
- 20:00                **Conference Dinner at Restaurant Laurin**

**Saturday, 23 March 2024**

**Parallel Session 5a – Ludwig Erhard Room**

**Political Economy**

Chair: Luisa Dörr

- 9:00 – 9:35      **From Elected to Appointed: The Economic Consequences of Local Authoritarian Takeovers**  
MUSTAFA KABA (Max Planck Institute), Serkant Adiguzel, Murat Koyuncu  
*Discussant: Luisa Dörr*
- 9:35 – 10:10    **Economic Voting in Electoral Precincts: Evidence from Germany's 400 Largest Cities**  
LUIZA DÖRR (ifo Institute), Klaus Gruendler, Philipp Heil, Niklas Potrafke, Marcel Schlepper  
*Discussant: Mustafa Kaba*

**Parallel Session 5b – Peggy and Richard Musgrave Room**

**Wealth Taxation**

Chair: Floris Zoutman

- 9:00 – 9:35      **Wealth Taxation and Portfolio Allocation**  
SÉGAL LE GUERN HERRY (Sciences Po)  
*Discussant: Floris Zoutman*
- 9:35 – 10:10    **Wealth Taxation: The Key to Unlocking Capital Gains**  
Guttorm Schjelderup, FLORIS ZOUTMAN (NHH Norwegian School of Economics)  
*Discussant: Ségal Le Guern Herry*
- 10:10 – 10:30    **Coffee Break**

**Parallel Session 6a – Ludwig Erhard Room**

**International Taxation**

Chair: Andreas Haufler

- 10:30 – 11:05    **Lost in Information: National Implementation of Global Tax Agreements**  
Annette Alstadsæter, Elisa Casi, JAKOB MIETHE (LMU Munich), Barbara Stage  
*Discussant: Andreas Haufler*
- 11:05 – 11:40    **Could Country-by-Country Reporting Increase Profit Shifting?**  
RUBY DOELEMEN (WU Vienna), Dominika Langenmayr, Dirk Schindler  
*Discussant: Jakob Mieth*

11:40 – 12:15      **A Global Minimum Tax for Large Firms only: Implications for Tax Competition**  
ANDREAS HAUFLER (LMU Munich) and Hayato Kato  
*Discussant: Ruby Doeleman*

**Parallel Session 6b – Peggy and Richard Musgrave Room**

**Tax Evasion and Avoidance**

Chair: Isabel Micó-Millán

10:30 – 11:05      **Inverting the Chain? VAT Collection Regimes and Tax Compliance**  
DAVIDE CIPULLO (Università Cattolica del Sacro Cuore), Duccio Gamannossi  
degl'Innocenti, Marco Le Moglie, Filippo Passerini  
*Discussant: Isabel Micó-Millán*

11:05 – 11:40      **Avoiding Evasion: Effects of the Automatic Exchange of Information**  
Eva Davoine, Ségal Le Guern Herry, WOUTER LEENDERS (University of California,  
Berkeley)  
*Discussant: Davide Cipullo*

11:40 – 12:15      **Tax Avoidance Through Business Assets: Evidence from the Spanish  
Inheritance Tax**  
ISABEL MICÓ-MILLÁN (Bank of Spain)  
*Discussant: Wouter Leenders*

**12:15                      Lunch**

**End of Conference**