

2013 IIPF Congress

Taormina/Sicily, Italy

August 21, 2013

- 12:00 to 14:00 Meeting of IIPF Executive Committee
- 14:00 to 17:30 Meeting of IIPF Board of Management
- 17:00 to 19:00 Registration for congress participants
- 19:00 to 21:00 Dinner for IIPF Board of Management and guests

August 22, 2013

- 08:00 to 09:00 Registration for congress participants
- 09:00 to 10:00 [Opening Ceremony](#)
- 10:00 to 11:00 [Keynote Lecture I](#), Diodoro, Plenaria
- 11:00 to 11:30 Coffee Break
- 11:30 to 13:00 [Working Group Session A](#)
- 13:00 to 14:00 Lunch
- 14:00 to 16:00 [Working Group Session B](#)
- 16:00 to 16:30 Coffee Break

- 16:30 to 17:30 [Keynote Lecture II](#)
- 17:30 to 18:45 [General Assembly of IIPF Members](#)
- 19:00 to 20:00 Welcome Reception

August 23, 2013

- 09:00 to 11:00 [Working Group Session C](#)
- 11:00 to 11:30 Coffee Break
- 11:30 to 12:30 [Keynote Lecture III](#)
- 12:30 to 20:30 Excursion: Bus tour to Mount Etna (with packed Lunch)

August 24, 2013

- 09:00 to 11:00 [Working Group Session D](#)
- 11:00 to 11:30 Coffee Break
- 11:30 to 13:00 [Working Group Session E](#)
- 13:00 to 14:00 Lunch
- 14:00 to 15:00 [Keynote Lecture IV](#)
- 15:00 to 15:30 Coffee Break
- 15:30 to 17:30 [Working Group Session F](#)

17:30 to 19:30 Break

19:30 to 22:00 Conference Dinner

August 25, 2013

09:00 to 11:00 [Working Group Session G](#)

11:00 to 11:30 Coffee Break

11:30 to 12:30 [Keynote Lecture V](#)

12:30 to 13:30 [Closing and Award Ceremony](#)

13:30 to 14:00 Lunch (to go)

Program Notes and Index of Sessions

[Opening Ceremony](#)

August 22, 2013 09:00 to 10:00

[Keynote Lecture I](#)

Diodoro, Plenaria

August 22, 2013 10:00 to 11:00

[Keynote Lecture I: State and Capital in Economic Development](#)

[Working Group Session A](#)

August 22, 2013 11:30 to 13:00

[Market Imperfection and Coordination](#), Diodoro, Belvedere

[Optimal taxation: labour markets, income, and consumption](#), Diodoro, Plenaria

[Issues in Growth Economics](#), Diodoro, Sala A

[Salience in Taxation](#), Diodoro, Sala B

[Taxation and Labour Markets](#), Diodoro, Sala C

[\(Social\) Interactions and Group Formation](#), Diodoro, Sala D
[Decentralized education: is it a problem?](#), Diodoro, Fumoir
[Taxation with Multinationals Profit Shifting and the Tobin Tax](#), Archivio, Sala 3
[Budget and Revenue Forecasting](#), San Pietro, Pirandello
[Consumption Taxes](#), Archivio, Sala 4
[International aspects of climate change](#), Archivio, Sala 1
[Taxes, Shocks and Stabilizers](#), Archivio, Sala 2

Working Group Session B

August 22, 2013 14:00 to 16:00

[Government Indebtedness and Fiscal Consolidation](#), Diodoro, Plenaria
[Optimal Taxation](#), Diodoro, Sala C
[Behavioural Responses to Taxes \(1\)](#), Diodoro, Belvedere
[Education and Public Policies](#), Diodoro, Sala A
[Fiscal Policies in a Global World](#), Diodoro, Sala B
[Fiscal federalism and political institutions](#), Diodoro, Sala D
[Behavioural and Cultural Economics](#), Diodoro, Fumoir
[Health Care and Public Policy](#), Archivio, Sala 3
[Jurisdiction Size, Direct Democracy, and Local Public Finance](#), San Pietro, Pirandello
[Political Economy of Elections](#), Archivio, Sala 4
[Taxation of Labor and Inheritance](#), Archivio, Sala 1
[Natural resources and environment](#), Archivio, Sala 2

Keynote Lecture II

August 22, 2013 16:30 to 17:30

[Keynote Lecture II: Lessons on Fiscal Federalism from OECD countries](#)

General Assembly of IIPF Members

August 22, 2013 17:30 to 18:45

Working Group Session C

August 23, 2013 09:00 to 11:00

[Fiscal Policy in the European Union](#), Diodoro, Plenaria
[Family decision-making](#), Diodoro, Belvedere
[Behavioural Responses to Taxes \(2\)](#), Diodoro, Sala A
[Capital Income Tax Theory](#), Diodoro, Sala B
[Fiscal Policies in Economic Unions](#), Diodoro, Sala C
[Analytical issues for fiscal federalism](#), Archivio, Sala 2
[Dimensions of Corruption](#), Archivio, Sala 3
[Developments in Business Taxation](#), Diodoro, Fumoir
[Votes, weights and choices in public policies](#), San Pietro, Pirandello
[Incentive Effects of Capital Income Taxes](#), Archivio, Sala 4
[Regional Policy, National Standards and Voter Turnout](#), Archivio, Sala 1
[Deficit, Debt, and Growth](#), Diodoro, Sala D

Keynote Lecture III**August 23, 2013 11:30 to 12:30**[Keynote Lecture III: Can a Country be a Recipient and a Donor of Aid?](#)**Working Group Session D****August 24, 2013 09:00 to 11:00**[Fiscal Consolidation](#), Diodoro, Belvedere[Government Activity between Temptations and Uncertainty](#), Diodoro, Sala A[Public goods and publicly provided private goods](#), Diodoro, Sala B[Estimating the Shadow Economy](#), Diodoro, Sala C[Outcomes of decentralization](#), Diodoro, Sala D[Political Implications of intergovernmental relations](#), Diodoro, Fumoir[New Perspectives on Profit Shifting](#), Archivio, Sala 3[Education and Public Policy](#), San Pietro, Pirandello[Fiscal discipline in decentralization](#), Archivio, Sala 4[Taxation of financial sector and SMEs](#), Archivio, Sala 1[Political Competitiveness and Public Policy](#), Archivio, Sala 2[Efficiency, taxation of firms](#), San Pietro, Sala lettura[BMF-GIZ Special Policy Session \(invited\): "Sustainable public finances: challe..., Diodoro, Plenaria](#)**Working Group Session E****August 24, 2013 11:30 to 13:00**[Tax Compliance and the Shadow Economy](#), Archivio, Sala 3[New Theory of Public Policy](#), Diodoro, Belvedere[Taxes and labour supply](#), Diodoro, Sala A[Taxes, distribution and elite persistence](#), Diodoro, Sala B[Taxation and Retirement](#), Archivio, Sala 2[Using Experiments and Surveys in Fiscal Research](#), Diodoro, Sala D[New Issues in Tax Competition](#), Archivio, Sala 1[Business Taxes: Country Studies](#), Diodoro, Plenaria[\(Un\)Employment and Public Policy](#), San Pietro, Pirandello[Trade and Crossborder Issues](#), Archivio, Sala 4[Political Economy of Redistribution](#), Diodoro, Fumoir[Political Economy of Fiscal Policy](#), Diodoro, Sala C[Taxation of Income and Capital](#), San Pietro, Sala lettura**Keynote Lecture IV****August 24, 2013 14:00 to 15:00**[Keynote Lecture IV: Informality and Public Finance](#)**Working Group Session F**

August 24, 2013 15:30 to 17:30[Macroeconomic Effects of Fiscal Policy](#), Diodoro, Plenaria[Empirical labour](#), Diodoro, Belvedere[Empirical Analysis of Individual Compliance Behavior](#), Diodoro, Sala A[Empirical Analysis of Compliance Decisions](#), Diodoro, Sala B[Social Norms and Donor Complexities](#), Diodoro, Sala D[On the theory and practice of intergovernmental transfers](#), Diodoro, Sala C[Regulations, Laws, and Firms](#), Diodoro, Fumoir[Social Security and Long-Term Care](#), Archivio, Sala 3[Territorial dimension of local public goods](#), San Pietro, Pirandello[corporate profit shifting](#), Archivio, Sala 4[Frictions and Political Equilibria](#), Archivio, Sala 1[Fiscal Policy, Economic Growth, and Expenditure Composition](#), Archivio, Sala 2**Working Group Session G****August 25, 2013 09:00 to 11:00**[Public Debt and Money](#), San Pietro, Pirandello[Consumption Taxes](#), Diodoro, Belvedere[Defense Economics and Theory of Compliance](#), Diodoro, Sala A[Emerging issues in decentralized governance](#), Diodoro, Sala B[Tax Evasion and Money Laundering](#), Diodoro, Sala C[Designing Optimal Tax Structures](#), Diodoro, Sala D[Issues in International Taxation](#), Diodoro, Fumoir[Local Public Finance](#), Archivio, Sala 3[Corporate Taxation](#), Diodoro, Plenaria[Public Policy and Subnational Operations](#), Archivio, Sala 4[Government Size, Public Investment, Labor Market, and Growth](#), Archivio, Sala 1[Environmental and climate economics](#), Archivio, Sala 2**Keynote Lecture V****August 25, 2013 11:30 to 12:30**[Keynote Lecture V: Economic Development, Leadership Change, and Democratization](#)**Closing and Award Ceremony****August 25, 2013 12:30 to 13:30**

Summary of All Sessions

Session ID code	Date/Time	Type	Title	Papers
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109	August 22, 2013 10:00-11:00	panel	Keynote Lecture I: State and Capital in Economic Development	
10	August 22, 2013 11:30-13:00	contributed	Market Imperfection and Coordination	3
19	August 22, 2013 11:30-13:00	contributed	Optimal taxation: labour markets, income, and consumption	3
22	August 22, 2013 11:30-13:00	contributed	Issues in Growth Economics	3
26	August 22, 2013 11:30-13:00	contributed	Salience in Taxation	3
33	August 22, 2013 11:30-13:00	contributed	Taxation and Labour Markets	3
51	August 22, 2013 11:30-13:00	contributed	(Social) Interactions and Group Formation	3
67	August 22, 2013 11:30-13:00	contributed	Decentralized education: is it a problem?	3
75	August 22, 2013 11:30-13:00	contributed	Taxation with Multinationals Profit Shifting and the Tobin Tax	3
77	August 22, 2013 11:30-13:00	contributed	Budget and Revenue Forecasting	3
83	August 22, 2013 11:30-13:00	contributed	Consumption Taxes	3
107	August 22, 2013 11:30-13:00	contributed	Taxes, Shocks and Stabilizers	3
105	August 22, 2013 11:30-13:00	contributed	International aspects of climate change	3
1	August 22, 2013 14:00-16:00	contributed	Government Indebtedness and Fiscal Consolidation	3
13	August 22, 2013 14:00-16:00	contributed	Optimal Taxation	4

24	August 22, 2013 14:00-16:00	contributed	Behavioural Responses to Taxes (1)	4
42	August 22, 2013 14:00-16:00	contributed	Fiscal federalism and political institutions	4
35	August 22, 2013 14:00-16:00	contributed	Education and Public Policies	4
36	August 22, 2013 14:00-16:00	contributed	Fiscal Policies in a Global World	3
48	August 22, 2013 14:00-16:00	contributed	Behavioural and Cultural Economics	4
61	August 22, 2013 14:00-16:00	contributed	Health Care and Public Policy	3
71	August 22, 2013 14:00-16:00	contributed	Jurisdiction Size, Direct Democracy, and Local Public Finance	4
86	August 22, 2013 14:00-16:00	contributed	Political Economy of Elections	4
95	August 22, 2013 14:00-16:00	contributed	Taxation of Labor and Inheritance	4
106	August 22, 2013 14:00-16:00	contributed	Natural resources and environment	4
110	August 22, 2013 16:30-17:30	panel	Keynote Lecture II: Lessons on Fiscal Federalism from OECD countries	0
2	August 23, 2013 9:00-11:00	contributed	Fiscal Policy in the European Union	4
15	August 23, 2013 9:00-11:00	contributed	Family decision-making	4
25	August 23, 2013 9:00-11:00	contributed	Behavioural Responses to Taxes (2)	4
32	August 23, 2013 9:00-11:00	contributed	Capital Income Tax Theory	4

38	August 23, 2013 9:00-11:00	contributed	Fiscal Policies in Economic Unions	3
43	August 23, 2013 9:00-11:00	contributed	Analytical issues for fiscal federalism	4
49	August 23, 2013 9:00-11:00	contributed	Dimensions of Corruption	4
56	August 23, 2013 9:00-11:00	contributed	Developments in Business Taxation	4
64	August 23, 2013 9:00-11:00	contributed	Votes, weights and choices in public policies	4
92	August 23, 2013 9:00-11:00	contributed	Regional Policy, National Standards and Voter Turnout	3
76	August 23, 2013 9:00-11:00	contributed	Incentive Effects of Capital Income Taxes	4
99	August 23, 2013 9:00-11:00	contributed	Deficit, Debt, and Growth	4
111	August 23, 2013 11:30-12:30	panel	Keynote Lecture III: Can a Country be a Recipient and a Donor of Aid?	0
3	August 24, 2013 9:00-11:00	contributed	Fiscal Consolidation	3
4	August 24, 2013 9:00-11:00	contributed	Government Activity between Temptations and Uncertainty	3
16	August 24, 2013 9:00-11:00	contributed	Public goods and publicly provided private goods	4
27	August 24, 2013 9:00-11:00	contributed	Estimating the Shadow Economy	4
44	August 24, 2013 9:00-11:00	contributed	Outcomes of decentralization	4
47	August 24, 2013 9:00-11:00	contributed	Political Implications of intergovernmental relations	4

55	August 24, 2013 9:00-11:00	contributed	New Perspectives on Profit Shifting	3
60	August 24, 2013 9:00-11:00	contributed	Education and Public Policy	4
65	August 24, 2013 9:00-11:00	contributed	Fiscal discipline in decentralization	3
79	August 24, 2013 9:00-11:00	contributed	Taxation of financial sector and SMEs	3
88	August 24, 2013 9:00-11:00	contributed	Political Competitiveness and Public Policy	3
96	August 24, 2013 9:00-11:00	contributed	Efficiency, taxation of firms	3
108	August 24, 2013 9:00-11:00	invited	BMF-GIZ Special Policy Session (invited): “Sustainable public finances: challenges ahead”	0
6	August 24, 2013 11:30-13:00	contributed	Tax Compliance and the Shadow Economy	3
12	August 24, 2013 11:30-13:00	contributed	New Theory of Public Policy	3
20	August 24, 2013 11:30-13:00	contributed	Taxes and labour supply	3
21	August 24, 2013 11:30-13:00	contributed	Taxes,distribution and elite persistence	3
23	August 24, 2013 11:30-13:00	contributed	Taxation and Retirement	3
28	August 24, 2013 11:30-13:00	contributed	Using Experiments and Surveys in Fiscal Research	3
37	August 24, 2013 11:30-13:00	contributed	New Issues in Tax Competition	3
57	August 24, 2013 11:30-13:00	contributed	Business Taxes: Country Studies	3

62	August 24, 2013 11:30-13:00	contributed	(Un)Employment and Public Policy	3
81	August 24, 2013 11:30-13:00	contributed	Trade and Crossborder Issues	2
85	August 24, 2013 11:30-13:00	contributed	Political Economy of Redistribution	3
87	August 24, 2013 11:30-13:00	contributed	Political Economy of Fiscal Policy	4
94	August 24, 2013 11:30-13:00	contributed	Taxation of Income and Capital	3
112	August 24, 2013 14:00-15:00	panel	Keynote Lecture IV: Informality and Public Finance	0
8	August 24, 2013 15:30-17:30	contributed	Macroeconomic Effects of Fiscal Policy	4
17	August 24, 2013 15:30-17:30	contributed	Empirical labour	4
30	August 24, 2013 15:30-17:30	contributed	Empirical Analysis of Individual Compliance Behavior	4
31	August 24, 2013 15:30-17:30	contributed	Empirical Analysis of Compliance Decisions	3
39	August 24, 2013 15:30-17:30	contributed	Social Norms and Donor Complexities	4
45	August 24, 2013 15:30-17:30	contributed	On the theory and practice of intergovernmental transfers	4
52	August 24, 2013 15:30-17:30	contributed	Regulations, Laws, and Firms	4
58	August 24, 2013 15:30-17:30	contributed	Social Security and Long-Term Care	3
66	August 24, 2013 15:30-17:30	contributed	Territorial dimension of local public goods	4

82	August 24, 2013 15:30-17:30	contributed	corporate profit shifting	4
89	August 24, 2013 15:30-17:30	contributed	Frictions and Political Equilibria	4
102	August 24, 2013 15:30-17:30	contributed	Fiscal Policy, Economic Growth, and Expenditure Composition	3
9	August 25, 2013 9:00-11:00	contributed	Public Debt and Money	3
14	August 25, 2013 9:00-11:00	contributed	Consumption Taxes	3
40	August 25, 2013 9:00-11:00	contributed	Defense Economics and Theory of Compliance	4
46	August 25, 2013 9:00-11:00	contributed	Emerging issues in decentralized governance	4
50	August 25, 2013 9:00-11:00	contributed	Tax Evasion and Money Laundering	4
53	August 25, 2013 9:00-11:00	contributed	Designing Optimal Tax Structures	4
54	August 25, 2013 9:00-11:00	contributed	Issues in International Taxation	4
70	August 25, 2013 9:00-11:00	contributed	Local Public Finance	4
84	August 25, 2013 9:00-11:00	contributed	Corporate Taxation	4
93	August 25, 2013 9:00-11:00	contributed	Public Policy and Subnational Operations	4
103	August 25, 2013 9:00-11:00	contributed	Environmental and climate economics	4
101	August 25, 2013 9:00-11:00	contributed	Government Size, Public Investment, Labor Market, and Growth	4

113	August 25, 2013 11:30-12:30	panel	Keynote Lecture V: Economic Development, Leadership Change, and Democratization	0
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91 sessions, 298 papers, and 5 presentations with no associated papers

2013 IIPF Congress

Detailed List of Sessions

Session ID 109: [Keynote Lecture I: State and Capital in Economic Development](#)
August 22, 2013 10:00 to 11:00

Session Chair: [Michael Devereux](#), Oxford University

Session type: panel

State and Capital in Economic Development

Presented by:

[Pranab Bardhan](#), University of California

Session ID 10: [Market Imperfection and Coordination](#)
August 22, 2013 11:30 to 13:00

Session Chair: [Sabine Aresin](#), MPI for Tax Law and Public Finance

Session type: contributed

[Implementing Tax Coordination and Harmonization: A Solution à la Schelling](#) [\[slides\]](#)

By Gregoire Rota-Graziosi; IMF

Presented by: [Gregoire Rota-Graziosi](#), IMF

Discussant: [Sabine Aresin](#), MPI for Tax Law and Public Finance

[Cross Border Abatement and its Welfare Effects](#)

By Sabine Aresin; MPI for Tax Law and Public Finance

Presented by: [Sabine Aresin](#), MPI for Tax Law and Public Finance

Discussant: [Johannes Becker](#), University of Münster

[Bidding for Firms with Unknown Characteristics](#)

By Johannes Becker; University of Münster

Andrea Schneider; University of Münster

Presented by: [Johannes Becker](#), University of Münster

Discussant: [Gregoire Rota-Graziosi](#), IMF

Session ID 19: [Optimal taxation: labour markets, income, and consumption](#)

August 22, 2013 11:30 to 13:00

Session Chair: [Vidar Christiansen](#), University of Oslo

Session type: contributed

[Subsidizing Health-Conscious Behavior Now or Later](#)

By Kamila Danilowicz; Georg-August Universität Göttingen

ROBERT SCHWAGER; Universität Göttingen

Presented by: [ROBERT SCHWAGER](#), Universität Göttingen

Discussant: [laura varela-candamio](#), University of A Coruña

[Public production: Aspects of centralised and decentralised wage setting.](#)

[\[slides\]](#)

By Sören Blomquist; Uppsala University

Vidar Christiansen; University of Oslo

Presented by: [Vidar Christiansen](#), University of Oslo

Discussant: [ROBERT SCHWAGER](#), Universität Göttingen

[Discretionary income tax method as a reform for the Personal Income Tax: an analysis for the Spanish case](#)

By laura varela-candamio; University of A Coruña

Jesús López Rodríguez; Universidad de La Coruña

Andres Faiña; University of A Coruña

Presented by: [laura varela-candamio](#), University of A Coruña

Discussant: [Vidar Christiansen](#), University of Oslo

Session ID 22: [Issues in Growth Economics](#)

August 22, 2013 11:30 to 13:00

Session Chair: [Taran Faehn](#), Statistics Norway

Session type: contributed

[Changes instead of levels? Reassessment of the relationship between inequality and subsequent growth using top income shares data](#)

By Elina Tuominen; University of Tampere

Presented by: [Elina Tuominen](#), University of Tampere

Discussant: [Taran Faehn](#), Statistics Norway

[“Innovative and absorptive capacity effects of education in a small, open economy”](#)

By Brita Bye; Statistics Norway

Taran Faehn; Statistics Norway

Presented by: [Taran Faehn](#), Statistics Norway

Discussant: [Deockhyun Ryu](#), Chung-Ang University

[The robustness of population-weighted individual income distribution dynamics](#)

By Deockhyun Ryu; Chung-Ang University

Presented by: [Deockhyun Ryu](#), Chung-Ang University

Discussant: [Elina Tuominen](#), University of Tampere

Session ID 26: [Salience in Taxation](#)

August 22, 2013 11:30 to 13:00

Session Chair: [Denvil Duncan](#), Indiana University

Session type: contributed

[Complexity, salience and income tax filing behaviour: Evidence from a natural experiment](#)

By Kaisa Kotakorpi; University of Tampere

Jani-Petri Laamanen; University of Tampere

Presented by: [Jani-Petri Laamanen](#), University of Tampere

Discussant: [Tuomas Kosonen](#), VATT, Government institute for economic research

[Property Tax Salience and Payment Delinquency](#)

[\[slides\]](#)

By Sebastien Bradley; Drexel University, LeBow College of Business

Presented by: [Sebastien Bradley](#), Drexel University, LeBow College of Business

Discussant: [Denvil Duncan](#), Indiana University

[Experimental Evidence on the Relationship between Tax Evasion Opportunities and Labor Supply](#)

By Philipp Doerrenberg; University of Cologne, IZA

Denvil Duncan; Indiana University

Presented by: [Philipp Doerrenberg](#), University of Cologne, IZA

Discussant: [Sebastien Bradley](#), Drexel University, LeBow College of Business

Session ID 33: [Taxation and Labour Markets](#)

August 22, 2013 11:30 to 13:00

Session Chair: [Enlison Mattos](#), Fundacao Getulio Vargas

Session type: contributed

[Discrete Choice Labor Supply Models and Wage Exogeneity](#)

By Max Löffler; Institute for the Study of Labor (IZA)

Andreas Peichl; IZA - Institute for the Study of Labor

Sebastian Sieglösch; IZA

Presented by: [Max Löffler](#), Institute for the Study of Labor (IZA)

Discussant: [Shun-ichiro Bessho](#), Keio University

[Should the Japanese Tax System Be More Progressive? An Evaluation Using Simulated SMCFs Based on the Discrete Choice Model of Labor Supply](#)

By Shun-ichiro Bessho; Keio University

Masayoshi Hayashi; University of Tokyo

Presented by: [Shun-ichiro Bessho](#), Keio University

Discussant: [Enlison Mattos](#), Fundacao Getulio Vargas

[Cash-cum-in-kind transfers and income tax function](#)

[\[slides\]](#)

By Enlison Mattos; Fundacao Getulio Vargas

Rafael Terra; University of Brasilia

Presented by: [Enlison Mattos](#), Fundacao Getulio Vargas

Discussant: [Max Löffler](#), Institute for the Study of Labor (IZA)

[Session ID 51: \(Social\) Interactions and Group Formation](#)

August 22, 2013 11:30 to 13:00

Session Chair: [Isidoro Mazza](#), University of Catania

Session type: contributed

[Endogenous group formation in experimental contests](#)

By Luisa Herbst; Max Planck Institute for Tax Law and Public Finance

Kai Konrad; Max Planck Institute for Tax Law and Pub

Florian Morath; Max Planck Institute for Tax Law and Public Finance

Presented by: [Luisa Herbst](#), Max Planck Institute for Tax Law and Public Finance

Discussant: [Magnus Hoffmann](#), Technische Universität Berlin

[Intention-Based Fairness Preferences in Two-Player Contests](#)

By Magnus Hoffmann; Technische Universität Berlin

Martin Kolmar; University of St. Gallen

Presented by: [Magnus Hoffmann](#), Technische Universität Berlin

Discussant: [Isidoro Mazza](#), University of Catania

[The effect of social interaction and cultural consumption on voting turnout](#)

By Marco Martorana; University of Catania

Isidoro Mazza; University of Catania

Presented by: [Isidoro Mazza](#), University of Catania

Discussant: [Luisa Herbst](#), Max Planck Institute for Tax Law and Public Finance

Session ID 67: [Decentralized education: is it a problem?](#)

August 22, 2013 11:30 to 13:00

Session Chair: [Bjoern Kauder](#), ifo Institute

Session type: contributed

[Does distance matter? Tuition Fees and Enrollment of First-Year Students at German Public Universities](#)
[\[slides\]](#)

By Kerstin Bruckmeier; Institute for Employment Research

Georg-Benedikt Fischer; Karlsruhe Institute of Technology (KIT)

Berthold Wigger; Karlsruhe Institute of Technology

Presented by: [Georg-Benedikt Fischer](#), Karlsruhe Institute of Technology (KIT)

Discussant: [Kerstin Schneider](#), University of Wuppertal

[Tuition fees and government ideology: Evidence from the German states](#)

By Bjoern Kauder; ifo Institute

Niklas Potrafke; University of Munich, ifo Institute

Presented by: [Bjoern Kauder](#), ifo Institute

Discussant: [Georg-Benedikt Fischer](#), Karlsruhe Institute of Technology (KIT)

[Much Ado about Nothing? The role of primary school catchment areas for ethnic school segregation. Evidence from policy reforms.](#)

[\[slides\]](#)

By Kerstin Schneider; University of Wuppertal

Presented by: [Kerstin Schneider](#), University of Wuppertal

Discussant: [Bjoern Kauder](#), ifo Institute

Session ID 75: [Taxation with Multinationals Profit Shifting and the Tobin Tax](#)

August 22, 2013 11:30 to 13:00

Session Chair: [Dirk Schindler](#), Norwegian School of Economics

Session type: contributed

[International Debt Shifting: Do Multinationals Shift Internal or External Debt?](#)

By Jarle Møen; Norwegian School of Economics

Dirk Schindler; Norwegian School of Economics

Guttorm Schjelderup; Norwegian School of Economics and Business

Julia Bakke; NHH

Presented by: [Dirk Schindler](#), Norwegian School of Economics

Discussant: [Hiroyuki Ono](#), Toyo University

[Tax avoidance as a driver of mergers & acquisitions?](#)

By Martin Ruf; Tübingen University

Presented by: [Martin Ruf](#), Tübingen University

Discussant: [Dirk Schindler](#), Norwegian School of Economics

[Re-evaluating the Tobin Tax](#)

By Hiroyuki Ono; Toyo University

Presented by: [Hiroyuki Ono](#), Toyo University

Discussant: [Martin Ruf](#), Tübingen University

Session ID 77: [Budget and Revenue Forecasting](#)

August 22, 2013 11:30 to 13:00

Session Chair: [Leon Bettendorf](#), CPB

Session type: contributed

[How do financial institutions forecast sovereign spreads?](#)

By Jacopo Cimadomo; European Central Bank

Presented by: [Jacopo Cimadomo](#), European Central Bank

Discussant: [Leon Bettendorf](#), CPB

[Are tax elasticities stable in The Netherlands?](#)

[\[slides\]](#)

By Leon Bettendorf; CPB

Duncan Limbergen; CPB

Presented by: [Leon Bettendorf](#), CPB

Discussant: [Katarzyna Bilicka](#), Oxford University

[Asymmetric behaviour of corporate tax revenues in the business cycle](#)

[\[slides\]](#)

By Katarzyna Bilicka; Oxford University

Presented by: [Katarzyna Bilicka](#), Oxford University

Discussant: [Jacopo Cimadomo](#), European Central Bank

Session ID 83: [Consumption Taxes](#)

August 22, 2013 11:30 to 13:00

Session Chair: [Mario Jametti](#), University of Lugano

Session type: contributed

[VAT-reduction and Firm-level Price responses](#)

By Jarkko Harju; Government Institute for Economic Research

Tuomas Kosonen; VATT, Government institute for economic research

Oskar Nordström Skans; IFAU

Presented by: [Jarkko Harju](#), Government Institute for Economic Research

Discussant: [Mario Jametti](#), University of Lugano

[Optimal commodity taxes for Norway with cross-border shopping](#)

[\[slides\]](#)

By Odd Erik Nygård; Statistics Norway

Presented by: [Odd Erik Nygård](#), Statistics Norway

Discussant: [Jarkko Harju](#), Government Institute for Economic Research

[The Power to Pass Taxes on - Tax Incidence in the Canadian Retail Gasoline Market](#)

By Mario Jametti; University of Lugano

Agustin Redonda; University of Lugano

Presented by: [Mario Jametti](#), University of Lugano

Discussant: [Odd Erik Nygård](#), Statistics Norway

Session ID 107: [Taxes, Shocks and Stabilizers](#)

August 22, 2013 11:30 to 13:00

Session Chair: [Norman Gemmell](#), Victoria University of Wellington

Session type: contributed

[does the tax policy affect credit spreads? evidence from the u.s. and u.k.](#)

[\[slides\]](#)

By Kan Ji; Tilburg University

Zongxin Qian; Renmin University of China

Presented by: [Zongxin Qian](#), Renmin University of China

Discussant: [Elin Halvorsen](#), Statistics Norway

[The growth effects of tax rates in the OECD](#)

By Norman Gemmell; Victoria University of Wellington

Richard Kneller; University of Nottingham

Ismael Sanz; Universidad Rey Juan Carlos

Presented by: [Norman Gemmell](#), Victoria University of Wellington

Discussant: [Zongxin Qian](#), Renmin University of China

[Income taxes as automatic stabilization after the Norwegian 2006 tax reform](#)

By Ådne Cappelen; Statistics Norway

Andreas Fagereng; Statistics Norway

Elin Halvorsen; Statistics Norway

Presented by: [Elin Halvorsen](#), Statistics Norway

Discussant: [Norman Gemmell](#), Victoria University of Wellington

Session ID 105: [International aspects of climate change](#)

August 22, 2013 11:30 to 13:00

Session Chair: [Sinikka Hamalainen](#), University of Tampere

Session type: contributed

[Climate Policy Negotiations with Incomplete Information](#)

[\[slides\]](#)

By Kai Konrad; Max Planck Institute for Tax Law and Pub
Marcel Thum; Dresden University of Technology

Presented by: [Marcel Thum](#), Dresden University of Technology

Discussant: [Emilson Silva](#), University of Alberta

[Technology transfers for climate change](#)

By May Elsayyad; Max Planck Institute for Tax Law and Public Finance
Florian Morath; Max Planck Institute for Tax Law and Public Finance

Presented by: [Florian Morath](#), Max Planck Institute for Tax Law and Public Finance

Discussant: [Marcel Thum](#), Dresden University of Technology

[Coalition-Proof Hub-and-Spoke and Multilateral Green Technology International Agreements](#)

By Emilson Silva; University of Alberta
Chikara Yamaguchi; Hiroshima Shudo University

Presented by: [Emilson Silva](#), University of Alberta

Discussant: [Florian Morath](#), Max Planck Institute for Tax Law and Public Finance

[Session ID 1: Government Indebtedness and Fiscal Consolidation](#)

August 22, 2013 14:00 to 16:00

Session Chair: [Marc-Daniel Moessinger](#), ZEW Mannheim

Session type: contributed

[Sovereign Bond Market Reactions to Fiscal Rules and No-Bailout Clauses – The Swiss Experience](#)

By Lars Feld; University of Freiburg
Alexander Kalb; left academia
Marc-Daniel Moessinger; ZEW Mannheim
Steffen Osterloh; ZEW

Presented by: [Marc-Daniel Moessinger](#), ZEW Mannheim

Discussant: [Yehuda Porath](#), Bank of Israel

[Will the German Debt Brake Succeed? Survey Evidence from State Politicians](#)

By Friedrich Heinemann; ZEW
Eckhard Janeba; University of Mannheim
Christoph Schröder; ZEW Mannheim
Frank Streif; ZEW

Presented by: [Frank Streif](#), ZEW

Discussant: [Luca Agnello](#), University of Palermo

[What determines the duration of a fiscal consolidation program?](#)

By Luca Agnello; University of Palermo

Vitor Castro; University of Coimbra

Ricardo Sousa; University of Minho, NIPE, London School of Economics and FMG

Presented by: [Luca Agnello](#), University of Palermo

Discussant: [Marc-Daniel Moessinger](#), ZEW Mannheim

Session ID 13: [Optimal Taxation](#)

August 22, 2013 14:00 to 16:00

Session Chair: [Motohiro Sato](#), Hitotsubashi University

Session type: contributed

[Efficient Labor and Capital Income Taxation over the Life Cycle](#)

[slides]

By Sebastian Findeisen; University of Zurich

Dominik Sachs; Universität Konstanz

Presented by: [Dominik Sachs](#), Universität Konstanz

Discussant: [Carlos da Costa](#), Fundação Getulio Vargas

[Taxes, Wedges and Aggregate Uncertainty: A Mirrleesian Approach.](#)

By Carlos da Costa; Fundação Getulio Vargas

Presented by: [Carlos da Costa](#), Fundação Getulio Vargas

Discussant: [Matti Tuomala](#), University of Tampere

[Optimal Redistribution and Optimal Monitoring of Labor Effort](#)

By Floris Zoutman; Erasmus University/Tinbergen Institute

Bas Jacobs; Erasmus School of Economics, Erasmus University Rotterdam

Presented by: [Bas Jacobs](#), Erasmus School of Economics, Erasmus University Rotterdam

Discussant: [Dominik Sachs](#), Universität Konstanz

[Tagging and taxing: Revisited](#)

[slides]

By Ravi Kanbur; Cornell University

Matti Tuomala; University of Tampere

Presented by: [Matti Tuomala](#), University of Tampere

Discussant: [Bas Jacobs](#), Erasmus School of Economics, Erasmus University Rotterdam

Session ID 24: [Behavioural Responses to Taxes \(1\)](#)

August 22, 2013 14:00 to 16:00

Session Chair: [Christopher Heady](#), University of Kent

Session type: contributed

[Does Tax Planning Always Reduce the Government's Ability to Tax the Rich?](#)

[\[slides\]](#)

By Christopher Heady; University of Kent

Presented by: [Christopher Heady](#), University of Kent

Discussant: [Henk-Wim de Boer](#), CPB Netherlands Bureau for Economic Policy Analysis

[The Response of Taxpayers to Different Tax Incentives](#)

By Tuomas Kosonen; VATT, Government institute for economic research

Tuomas Matikka; Government Institute for Economic Research VATT

Presented by: [Tuomas Kosonen](#), VATT, Government institute for economic research

Discussant: [Christopher Heady](#), University of Kent

[The Elasticity of Taxable Income in the Netherlands](#)

By Maaïke Stoel; Erasmus University Rotterdam

Egbert Jongen; CPB

Presented by: [Maaïke Stoel](#), Erasmus University Rotterdam

Discussant: [Tuomas Kosonen](#), VATT, Government institute for economic research

[Comparing effectiveness of fiscal stimuli for working parents](#)

By Henk-Wim de Boer; CPB Netherlands Bureau for Economic Policy Analysis

Presented by: [Henk-Wim de Boer](#), CPB Netherlands Bureau for Economic Policy Analysis

Discussant: [Maaïke Stoel](#), Erasmus University Rotterdam

Session ID 42: [Fiscal federalism and political institutions](#)

August 22, 2013 14:00 to 16:00

Session Chair: [Timothy Goodspeed](#), Hunter College and Graduate Center, CUNY

Session type: contributed

[Corruption, Accountability, and Decentralization: Theory and Evidence from Mexico](#)

By Timothy Goodspeed; Hunter College and Graduate Center, CUNY

Presented by: [Timothy Goodspeed](#), Hunter College and Graduate Center, CUNY

Discussant: [Massimiliano Piacenza](#), University of Torino

[Explaining the interregional distribution of fiscal transfers in Belgium](#)

[\[slides\]](#)

By Geert Jennes; KULeuven

Damiaan Persyn; Faculty of Economics and Business, K.U.Leuven

Presented by: [Geert Jennes](#), KULeuven

Discussant: [Lisa Grazzini](#), University of Florence

[Does Fiscal Decentralization always Provide Effective Incentives? Evidence from the Behavior of Local Governments in Southern Italy](#)

[slides]

By Sergio Beraldo; University of Napoli "Federico II"

Massimiliano Piacenza; University of Torino

Gilberto Turati; University of Torino

Presented by: [Massimiliano Piacenza](#), University of Torino

Discussant: [Geert Jennes](#), KULeuven

[Federalism with Bicameralism](#)

By Lisa Grazzini; University of Florence

Alessandro Petretto; University of Florence

Presented by: [Lisa Grazzini](#), University of Florence

Discussant: [Timothy Goodspeed](#), Hunter College and Graduate Center, CUNY

Session ID 35: [Education and Public Policies](#)

August 22, 2013 14:00 to 16:00

Session Chair: [Seokjin Woo](#), Myongji University

Session type: contributed

[Estimating Benefits from University-Level Diversity](#)

[slides]

By Barbara Wolfe; University of Wisconsin

Jason Fletcher; Yale University

Presented by: [Barbara Wolfe](#), University of Wisconsin - Madison

Discussant: [Volker Meier](#), University of Munich

[Teachers vs. parental choice and the tracking distribution of students: a natural experiment](#)

By Marlies Kimura; University of Rostock

Presented by: [Marlies Kimura](#), University of Rostock

Discussant: [Nicole Hair](#), University of Wisconsin - Madison

[Socioeconomic Differences and Academic Achievement: Insights from the Developing Brain](#)

[slides]

By Nicole Hair; University of Wisconsin - Madison

Jamie Hanson; University of Wisconsin - Madison

Seth Pollak; University of Wisconsin - Madison

Barbara Wolfe; University of Wisconsin

Presented by: [Nicole Hair](#), University of Wisconsin - Madison

Discussant: [Marlies Kimura](#), University of Rostock

[Optimal higher education enrollment and productivity externalities in a two-sector model](#)

By Volker Meier; University of Munich
Ioana Schiopu; ESADE Business School

Presented by: [Volker Meier](#), University of Munich

Discussant: [Barbara Wolfe](#), University of Wisconsin - Madison

Session ID 36: [Fiscal Policies in a Global World](#)

August 22, 2013 14:00 to 16:00

Session Chair: [Peter Egger](#), ETH Zurich

Session type: contributed

[Unobserved Profit Shifting and the Tax Elasticity of FDI](#)

By Peter Egger; ETH Zurich

Presented by: [Peter Egger](#), ETH Zurich

Discussant: [Shafik Hebous](#), Goethe University Frankfurt

[Has Globalization Affected Collective Bargaining? An Empirical Test, 1980-2009](#)

By Zohal Hessami; University of Konstanz

Thushyanthan Baskaran; University of Goettingen

Presented by: [Zohal Hessami](#), University of Konstanz

Discussant: [Peter Egger](#), ETH Zurich

[Does Fiscal Devaluation Work? Firm-Level Evidence](#)

By Shafik Hebous; Goethe University Frankfurt

Presented by: [Shafik Hebous](#), Goethe University Frankfurt

Discussant: [Zohal Hessami](#), University of Konstanz

Session ID 48: [Behavioural and Cultural Economics](#)

August 22, 2013 14:00 to 16:00

Session Chair: [Alois Stutzer](#), University of Basel

Session type: contributed

[Smoking Bans, Cigarette Prices and Life Satisfaction](#)

By Reto Odermatt; University of Basel

Alois Stutzer; University of Basel

Presented by: [Alois Stutzer](#), University of Basel

Discussant: [Bianka Hempel](#), Chemnitz University of Technology

[Differences between women and men in pro-social behavior: Evidence from German survey data](#)

By Marcus Dittrich; Chemnitz University of Technology

Bianka Hempel; Chemnitz University of Technology

Presented by: [Bianka Hempel](#), Chemnitz University of Technology

Discussant: [Federica Teppa](#), De Nederlandsche Bank

[Does Unesco inscription affect the performance of tourism destinations? A regional perspective](#)

By Tiziana Cuccia; University of Catania

Calogero Guccio; University of Catania

Ilde Rizzo; University of Catania

Presented by: [Tiziana Cuccia](#), University of Catania

Discussant: [Alois Stutzer](#), University of Basel

[Are Retirement Decisions Vulnerable to Framing Effects? Empirical Evidence from NL and the US](#)

By Federica Teppa; De Nederlandsche Bank

Maarten Van Rooij; De Nederlandsche Bank

Presented by: [Federica Teppa](#), De Nederlandsche Bank

Discussant: [Tiziana Cuccia](#), University of Catania

Session ID 61: [Health Care and Public Policy](#)

August 22, 2013 14:00 to 16:00

Session Chair: [Giuliano Masiero](#), University of Bergamo

Session type: contributed

[Readmission and Hospital Quality under Prospective Payment System](#)

[\[slides\]](#)

By Domenico Lisi; University of Catania

Calogero Guccio; University of Catania

Giacomo Pignataro; University of Catania

Presented by: [Domenico Lisi](#), University of Catania

[Implications of global budget payment system on nursing home costs](#)

By Giuliano Masiero; University of Bergamo

Laura Di Giorgio; Università della Svizzera Italiana

Massimo Filippini; University of Lugano

Presented by: [Giuliano Masiero](#), University of Bergamo

Discussant: [Domenico Lisi](#), University of Catania

[Does Free Vaccination Improve Immunization Coverage of Poor Babies?](#)

By Akihiro Kawase; Toyo University

Presented by: [Akihiro Kawase](#), Toyo University

Session ID 71: [Jurisdiction Size, Direct Democracy, and Local Public Finance](#)

August 22, 2013 14:00 to 16:00

Session Chair: [Lars Feld](#), University of Freiburg

Session type: contributed

[Does local council size affect land development expenditure? Quasi-experimental evidence from Japanese municipal data](#)

By Haruaki Hirota; Nagoya Univeristy of Commerce and Busine

Hideo Yunoue; University of Hyogo

Presented by: [Haruaki Hirota](#), Nagoya Univeristy of Commerce and Busine

Discussant: [Zareh Asatryan](#), ZEW Mannheim

[Local Representation and Strategic Voting: Evidence from Electoral Boundary Reforms](#)

[\[slides\]](#)

By Tuukka Saarimaa; Government Institute for Economic Research VATT

Janne Tukiainen; Government Institute for Economic Research VATT

Presented by: [Janne Tukiainen](#), Government Institute for Economic Research

Discussant: [Haruaki Hirota](#), Nagoya Univeristy of Commerce and Busine

[How to Tame two Leviathans? Revisiting the Effect of Direct Democracy on Local Public Expenditure](#)

By Mario Jametti; University of Lugano

Presented by: [Mario Jametti](#), University of Lugano

Discussant: [Janne Tukiainen](#), Government Institute for Economic Research

[Direct Democracy and Local Public Finances under Cooperative Federalism](#)

By Zareh Asatryan; ZEW Mannheim

Thushyanthan Baskaran; University of Goettingen

Theocharis Grigoriadis; Free University of Berlin

Friedrich Heinemann; ZEW

Presented by: [Zareh Asatryan](#), ZEW Mannheim

Discussant: [Mario Jametti](#), University of Lugano

Session ID 86: [Political Economy of Elections](#)

August 22, 2013 14:00 to 16:00

Session Chair: [SHIGEKI KUNIEDA](#), Hitotsubashi University

Session type: contributed

[How do Female Preferences Influence Political Decisions by Female and Male Representatives?](#)

By David Stadelmann; University of Bayreuth

Marco Portmann; University of Fribourg

Reiner Eichenberger; University of Fribourg

Presented by: [David Stadelmann](#), University of Bayreuth

Discussant: [Jenni Jaakkola](#), University of Turku

[Why Are Magical Economic Policies Chosen?](#)

[\[slides\]](#)

By SHIGEKI KUNIEDA; Hitotsubashi University

Presented by: [SHIGEKI KUNIEDA](#), Hitotsubashi University

Discussant: [Hannes Kammerer](#), University of Mannheim

[Lobbying for Subsidies with Heterogeneous Firms](#)

By Hannes Kammerer; University of Mannheim

Presented by: [Hannes Kammerer](#), University of Mannheim

Discussant: [SHIGEKI KUNIEDA](#), Hitotsubashi University

[Minor parties and policy outcomes - evidence from European green parties and environmental policies](#)

By Jenni Jaakkola; University of Turku

Presented by: [Jenni Jaakkola](#), University of Turku

Discussant: [David Stadelmann](#), University of Bayreuth

Session ID 95: [Taxation of Labor and Inheritance](#)

August 22, 2013 14:00 to 16:00

Session Chair: [Johann Brunner](#), Johannes Kepler University Linz

Session type: contributed

[The optimal inheritance tax in the presence of investment in education](#)

[\[slides\]](#)

By Michel Strawczynski; Hebrew University of Jerusalem

Presented by: [Michel Strawczynski](#), Hebrew University of Jerusalem

[Taxation of Inherited Wealth and Bequests. An Empirical Investigation](#)

By Paola Profeta; Università Bocconi

Simona Scabrosetti; University of Pavia

Stanley Winer; Carleton University

Presented by: [Paola Profeta](#), Università Bocconi

Discussant: [Christoph Schinke](#), ifo Institute

[Optimal taxation of labor income and bequests in the steady-state](#)

By Johann Brunner; Johannes Kepler University Linz

Susanne Pech; Johannes Kepler University Linz

Presented by: [Johann Brunner](#), Johannes Kepler University Linz

Discussant: [Michel Strawczynski](#), Hebrew University of Jerusalem

[The importance of inheritance in Germany in the 2000s](#)

By Christoph Schinke; ifo Institute

Presented by: [Christoph Schinke](#), ifo Institute

Discussant: [Johann Brunner](#), Johannes Kepler University Linz

Session ID 106: [Natural resources and environment](#)**August 22, 2013 14:00 to 16:00**Session Chair: [Jeffrey Petchey](#), Curtin University

Session type: contributed

[State Capacities and Natural Resources](#)

By Timothy Besley; London School of Economics

Anders Jensen; London School of Economics

Torsten Persson; Institute for International Economic Studies Stockholm University

Presented by: [Anders Jensen](#), London School of EconomicsDiscussant: [Nikos Tsakiris](#), University of Ioannina**[Insufficient Fiscal Capacity may ruin the Efficiency Properties of GHG Cap and Trade](#)**

By Jørgen Andersen; BI Norwegian Business School

Mads Greaker; Statistics Norway

Presented by: [Jørgen Andersen](#), BI Norwegian Business SchoolDiscussant: [Jeffrey Petchey](#), Curtin University**[Which Emissions Control Policies under Factor Mobility and Public Goods?](#)**

By Nikos Tsakiris; University of Ioannina

Michael Michael; University of Cyprus

Panos Hatzipanayotou; Athens University of Economics and Business

Presented by: [Nikos Tsakiris](#), University of IoanninaDiscussant: [Anders Jensen](#), London School of Economics**[EFFICIENT ENVIRONMENTAL STANDARDS WITH IMPERFECT COMPETITION AND STRATEGIC BEHAVIOR](#)****[\[slides\]](#)**

By Jeffrey Petchey; Curtin University

Presented by: [Jeffrey Petchey](#), Curtin UniversityDiscussant: [Jørgen Andersen](#), BI Norwegian Business School**Session ID 110: [Keynote Lecture II: Lessons on Fiscal Federalism from OECD countries](#)****August 22, 2013 16:30 to 17:30**Session Chair: [Alfons Weichenrieder](#), Goethe University, Frankfurt

Session type: panel

Lessons on Fiscal Federalism from OECD countries

Presented by:

[Robin Boadway](#), Queen's University

Session ID 2: [Fiscal Policy in the European Union](#)**August 23, 2013 9:00 to 11:00**Session Chair: [Alfons Weichenrieder](#), Goethe University, Frankfurt

Session type: contributed

[Euro Membership and Fiscal Reaction Functions](#)

By Alfons Weichenrieder; Goethe University, Frankfurt

Jochen Zimmer; Goethe University, Frankfurt

Presented by: [Alfons Weichenrieder](#), Goethe University, FrankfurtDiscussant: [gabriella legrenzi](#), Keele University**[Oil and vinegar. A fiscal theory of the euro crisis](#)**

By Charles Blankart; Humboldt-University

Presented by: [Charles Blankart](#), Humboldt-UniversityDiscussant: [Javier Perez](#), Bank of Spain**[Public debt monitoring and implicit debt thresholds: an application for the case of Spain](#)**

By Javier Perez; Bank of Spain

Presented by: [Javier Perez](#), Bank of SpainDiscussant: [Charles Blankart](#), Humboldt-University**[Are the GIPS Public Finances Sustainable? Evidence from Fiscal Reaction Functions with State-Varying Thresholds.](#)**

By gabriella legrenzi; Keele University

Presented by: [gabriella legrenzi](#), Keele UniversityDiscussant: [Alfons Weichenrieder](#), Goethe University, Frankfurt**Session ID 15: [Family decision-making](#)****August 23, 2013 9:00 to 11:00**Session Chair: [Panu Poutvaara](#), University of Munich and Ifo Institute

Session type: contributed

[Beyond Ramsey: Gender-Based Taxation with Non-Cooperative Couples](#)

By Volker Meier; University of Munich

Helmut Rainer; ifo Institute for Economic Research

Presented by: [Volker Meier](#), University of MunichDiscussant: [Stefan Witte](#), Saarland University**[Long-term care and lazy rotten kids](#)****[\[slides\]](#)**

By Helmuth Cremer; University of Toulouse
Kerstin Roeder; LMU, Munich

Presented by: [Helmuth Cremer](#), University of Toulouse

Discussant: [Panu Poutvaara](#), University of Munich and Ifo Institute

[Family Decision-Making on International Migration](#)

[\[slides\]](#)

By Panu Poutvaara; University of Munich and Ifo Institute

Presented by: [Panu Poutvaara](#), University of Munich and Ifo Institute

Discussant: [Volker Meier](#), University of Munich

[Effects of the 2009 Scrappage Premium on German Households' Consumption Patterns](#)

[\[slides\]](#)

By Gregor Pfeifer; Saarland University

Stefan Witte; Saarland University

Presented by: [Stefan Witte](#), Saarland University

Discussant: [Helmuth Cremer](#), University of Toulouse

Session ID 25: [Behavioural Responses to Taxes \(2\)](#)

August 23, 2013 9:00 to 11:00

Session Chair: [David Cashin](#), University of Michigan

Session type: contributed

[Profit Taxation and Firm Performance](#)

By Richard Kneller; University of Nottingham

Florian Misch; Centre for European Economic Research (ZEW), Mannheim

Presented by: [Florian Misch](#), Centre for European Economic Research (Z)

Discussant: [Jing Xing](#), Oxford University

[Corporate Taxation and Financial Strategies Under Asymmetric Information](#)

By Alessandro Fedele; Free University of Bolzano/Bozen

Presented by: [Alessandro Fedele](#), Free University of Bolzano/Bozen

Discussant: [Florian Misch](#), Centre for European Economic Research (Z)

[Characterizing the Intertemporal Substitution Response to a Consumption Tax Increase](#)

By David Cashin; University of Michigan

Presented by: [David Cashin](#), University of Michigan

Discussant: [Sebastian Sieglösch](#), IZA

[Employment Effects of Local Corporate Taxes](#)

By Sebastian Sieglösch; IZA

Presented by: [Sebastian Sieglösch](#), IZA

Discussant: [David Cashin](#), University of Michigan

Session ID 32: [Capital Income Tax Theory](#)

August 23, 2013 9:00 to 11:00

Session Chair: [Andreas Fagereng](#), Statistics Norway

Session type: contributed

[On optimal redistributive capital taxation](#)

By Leslie Reinhorn; University of Durham

Presented by: [Leslie Reinhorn](#), University of Durham

Discussant: [Seppo Kari](#), Government Institute for Economic Resear

[Exemption of normal return and carry forward in a growth model of the firm](#)

[\[slides\]](#)

By Seppo Kari; Government Institute for Economic Resear

Jussi Laitila; University of Helsinki

Presented by: [Seppo Kari](#), Government Institute for Economic Resear

Discussant: [Igor Lukasevich](#), Financial University under the Government of Russian Federation

[Asset Market Participation and Portfolio Choice over the Life-Cycle](#)

By Andreas Fagereng; Statistics Norway

Presented by: [Andreas Fagereng](#), Statistics Norway

Discussant: [Joong-Ho Kook](#), Yokohama City University

[A Study on the Effects of Income Tax in the Presence of Human and Physical Capital](#)

By Joong-Ho Kook; Yokohama City University

Presented by: [Joong-Ho Kook](#), Yokohama City University

Discussant: [Leslie Reinhorn](#), University of Durham

Session ID 38: [Fiscal Policies in Economic Unions](#)

August 23, 2013 9:00 to 11:00

Session Chair: [Massimo Bordignon](#), Catholic University of Milan

Session type: contributed

[Revenue Reliance and Adjustment Costs](#)

By John Anderson; University of Nebraska

Presented by: [John Anderson](#), University of Nebraska

Discussant: [Massimo Bordignon](#), Catholic University of Milan

[LABOUR MOBILITY AND FISCAL POLICY IN A CURRENCY UNION](#)

By Massimo Bordignon; Catholic University of Milan

Presented by: [Massimo Bordignon](#), Catholic University of Milan

Discussant: [Benny Schneider](#), University of Siegen

[Regional Investment and Individual Redistribution in a Federation](#)

[\[slides\]](#)

By Sebastian Kessing; University of Siegen

Benny Schneider; University of Siegen

Presented by: [Benny Schneider](#), University of Siegen

Discussant: [John Anderson](#), University of Nebraska

Session ID 43: [Analytical issues for fiscal federalism](#)

August 23, 2013 9:00 to 11:00

Session Chair: [Motohiro Sato](#), Hitotsubashi University

Session type: contributed

[How Much Should We Trust Regression-Kink-Design Estimates?](#)

[\[slides\]](#)

By Michihito Ando; Uppsala University

Presented by: [Michihito Ando](#), Uppsala University

Discussant: [Santiago Lago-Peñas](#), Universidade de Vigo / REDE / IEB

[Partial Fiscal Decentralization and Public-Sector Heterogeneity: Theory and Evidence from Norway](#)

By Lars-Erik Borge; Norwegian University of Science and Tech

Jan Brueckner; Department of Economics

Jørn Rattsø; Norwegian University of Science and Tech

Presented by: [Lars-Erik Borge](#), Norwegian University of Science and Tech

Discussant: [Enlison Mattos](#), Fundacao Getulio Vargas

[Transfers and marginal cost of public funding: Empirical evidence for local governments in Brazil](#)

[\[slides\]](#)

By Enlison Mattos; Fundacao Getulio Vargas

rafael cardim; Sao Paulo school of Economics - FGV

Ricardo Politi; FGV-EESP

Presented by: [Enlison Mattos](#), Fundacao Getulio Vargas

Discussant: [Michihito Ando](#), Uppsala University

[Fiscal Decentralization in Specific Areas of Government. A Technical Note](#)

By Leonardo Letelier; University of Chile

Jose Saez; University of Granada

Presented by: [Jose Saez](#), University of Granada

[Santiago Lago-Peñas](#), Universidade de Vigo / REDE / IEB

Discussant: [Lars-Erik Borge](#), Norwegian University of Science and Tech

Session ID 49: [Dimensions of Corruption](#)**August 23, 2013 9:00 to 11:00**Session Chair: [Massimo Finocchiaro Castro](#), Mediterranean Univ. of Reggio Calabria

Session type: contributed

[An analysis of the waste effects of corruption on infrastructure provision applying the bootstrapped DEA approach](#)

By Massimo Finocchiaro Castro; Mediterranean Univ. of Reggio Calabria

Calogero Guccio; University of Catania

Ilde Rizzo; University of Catania

Presented by: [Massimo Finocchiaro Castro](#), Mediterranean Univ. of Reggio CalabriaDiscussant: [Michela Mantovani](#), Mediterranean University of Reggio Calabria**[Perception vs. Experience: How to Explain Differences in Corruption Measures?](#)**

By Jerg Gutmann; University of Hamburg

Fabio Padovano; Université Rennes 1

Stefan Voigt; University of Hamburg

Presented by: [Fabio Padovano](#), Université Rennes 1Discussant: [Marco Elías Cisneros Tersitsch](#), ZEF, University of Bonn**[Unintended consequences of anti-corruption strategies: Public fiscal audits and deforestation in the Brazilian Amazon](#)****[\[slides\]](#)**

By Marco Elías Cisneros Tersitsch; ZEF, University of Bonn

Jorge Hargrave; Boston Consulting Group

Krisztina Kis-Katos; University of Freiburg

Presented by: [Marco Elías Cisneros Tersitsch](#), ZEF, University of BonnDiscussant: [Fabio Padovano](#), Université Rennes 1**[LONG RUN AND SHORTER RUN CRIMINAL CYCLES IN THE PUBLIC ECONOMICS OF PUBLIC BADS](#)****[\[slides\]](#)**

By Michele Caputo; Sapienza University

Francesco Forte; Sapienza - University of Rome

Michela Mantovani; Mediterranean University of Reggio Calabria

Presented by: [Michela Mantovani](#), Mediterranean University of Reggio CalabriaDiscussant: [Massimo Finocchiaro Castro](#), Mediterranean Univ. of Reggio Calabria**Session ID 56: [Developments in Business Taxation](#)****August 23, 2013 9:00 to 11:00**Session Chair: [Michael Devereux](#), Oxford University

Session type: contributed

[Industry behaviour and revenue maximizing tax rates](#)

[\[slides\]](#)

By Sophia Delipalla; University of Macedonia

Presented by: [Sophia Delipalla](#), University of Macedonia

Discussant: [Lisa Grazzini](#), University of Florence

[Sharing the burden? Empirical evidence on corporate tax incidence](#)

By Nadja Dwenger; Max Planck Institute for Tax Law and Public Finance

Pia Rattenhuber

Viktor Steiner; Free University of Berlin

Presented by: [Nadja Dwenger](#), Max Planck Institute for Tax Law and Public Finance

Discussant: [Sophia Delipalla](#), University of Macedonia

[Corporate Taxation and Patent Quality](#)

By Christof Ernst; ZEW, Mannheim

Katharina Richter; Centre for European Economic Research

Nadine Riedel; University of Hohenheim

Presented by: [Katharina Richter](#), Centre for European Economic Research

Discussant: [Nadja Dwenger](#), Max Planck Institute for Tax Law and Public Finance

[The taxation of foreign profits: A unified view](#)

By Michael Devereux; Oxford University

Clemens Fuest; Centre for European Economic Research (ZEW) Mannheim

Benjamin Lockwood; Warwick

Presented by: [Clemens Fuest](#), Centre for European Economic Research (ZEW) Mannheim

Discussant: [Jin Hyun](#), Korea Economic Research Institute

[Session ID 64: Votes, weights and choices in public policies](#)

August 23, 2013 9:00 to 11:00

Session Chair: [Alberto Zanardi](#), University of Bologna

Session type: contributed

[Bounded Rationality and Voting Decisions Exploring a 160-Year Period](#)

By David Stadelmann; University of Bayreuth

Benno Torgler; Queensland University of Technology

Presented by: [David Stadelmann](#), University of Bayreuth

Discussant: [Alberto Zanardi](#), University of Bologna

[Complexity in the design of intergovernmental equalization system: the case of expenditure needs indicators in Italy](#)

By Giampaolo Arachi; Università di Lecce

Salvatore Parlato; IFEL

Alberto Zanardi; University of Bologna

Presented by: [Alberto Zanardi](#), University of Bologna

Discussant: [Ernesto Longobardi](#), University of Bari

[Measuring Horizontal Fiscal Imbalances: the case of Italian municipalities](#)

By Giuseppe Di Liddo; Bari University

Ernesto Longobardi; University of Bari

Francesco Porcelli; University of Warwick, Università di Bari

Presented by: [Francesco Porcelli](#), University of Warwick

Discussant: [Willem Sas](#), KULeuven

[Bailouts in a federation: A cooperative legislature at work](#)

By Willem Sas; KULeuven

Presented by: [Willem Sas](#), KULeuven

Discussant: [David Stadelmann](#), University of Bayreuth

Session ID 92: [Regional Policy, National Standards and Voter Turnout](#)

August 23, 2013 9:00 to 11:00

Session Chair: [giorgio brosio](#), università di torino

Session type: contributed

[Regional inequality and internal conflict](#)

By Christian Lessmann; TU Dresden

Presented by: [Christian Lessmann](#), TU Dresden

Discussant: [Linuz Aggeborn](#), Uppsala University

[Varieties of decentralization, institutional complementarities, and economic growth: evidence in OECD countries](#)

By Andrea Filippetti; ISSIRFA-CNR

Agnese Sacchi; Universitas Mercatorum

Presented by: [Agnese Sacchi](#), Universitas Mercatorum

Discussant: [Christian Lessmann](#), TU Dresden

[Voter turnout and the size of government](#)

[\[slides\]](#)

By Linuz Aggeborn; Uppsala University

Presented by: [Linuz Aggeborn](#), Uppsala University

Discussant: [Agnese Sacchi](#), Universitas Mercatorum

Session ID 76: [Incensive Effects of Capital Income Taxes](#)

August 23, 2013 9:00 to 11:00

Session Chair: [Estelle Dauchy](#), New Economic School

Session type: contributed

[Taxation and Precautionary Savings over the Life Cycle](#)

By Davud Rostam-Afschar; Freie Universität Berlin

Jiaxiong Yao; Johns Hopkins University

Presented by: [Davud Rostam-Afschar](#), Freie Universität Berlin

Discussant: [Li Liu](#), University of Oxford

[International R&D Sourcing and Knowledge Spillover: Evidence from OECD Countries](#)

[\[slides\]](#)

By Sophia Chen; University of Michigan

Estelle Dauchy; New Economic School

Presented by: [Estelle Dauchy](#), New Economic School

Discussant: [Jost Heckemeyer](#), University of Mannheim

[The Elasticity of Corporate Taxable Income: New Evidence from UK Tax Records](#)

[\[slides\]](#)

By Michael Devereux; Oxford University

Li Liu; University of Oxford

Simon Loretz; Universität Bayreuth

Presented by: [Li Liu](#), University of Oxford

Discussant: [Estelle Dauchy](#), New Economic School

[Taxation and Corporate Debt: Are Banks Any Different?](#)

By Jost Heckemeyer; University of Mannheim

Rudolf de Mooij; International Monetary Fund

Presented by: [Jost Heckemeyer](#), University of Mannheim

Discussant: [Davud Rostam-Afschar](#), Freie Universität Berlin

Session ID 99: [Deficit, Debt, and Growth](#)

August 23, 2013 9:00 to 11:00

Session Chair: [Maria Grazia Attinasi](#), European Central Bank

Session type: contributed

[The growth impact of discretionary fiscal policy](#)

By Maria Grazia Attinasi; European Central Bank

Alexander Klemm; European Central Bank

Presented by: [Maria Grazia Attinasi](#), European Central Bank

Discussant: [Rodrigo Fuentes](#), Pontificia Universidad Católica de Chile

[A Numerical Evaluation on a Sustainable Size of Primary Deficit in Japan](#)

By Real Arai; Hiroshima University

Junji Ueda; Ministry of Finance Japan

Presented by: [Real Arai](#), Hiroshima University

Discussant: [Yilin Hou](#), Syracuse University

[Government Debt and Economic Growth](#)

By Cesar Calderon; The World Bank

Rodrigo Fuentes; Pontificia Universidad Católica de Chile

Presented by: [Rodrigo Fuentes](#), Pontificia Universidad Católica de Chile

Discussant: [Maria Grazia Attinasi](#), European Central Bank

[A Rule-based Time-consistent Path of Debt Use for Subnational Governments](#)

By Yilin Hou; Syracuse University

Presented by: [Yilin Hou](#), Syracuse University

Discussant: [Real Arai](#), Hiroshima University

[Session ID 111: Keynote Lecture III: Can a Country be a Recipient and a Donor of Aid?](#) **August 23, 2013 11:30 to 12:30**

Session Chair: [Giacomo Pignataro](#), University of Catania

Session type: panel

Can a Country be a Recipient and a Donor of Aid?

Presented by:

[Ravi Kanbur](#), Cornell University

[Session ID 3: Fiscal Consolidation](#)

August 24, 2013 9:00 to 11:00

Session Chair: [Andreas Steiner](#), University of Osnabrueck

Session type: contributed

[The Design of National Fiscal Frameworks and their Budgetary Impact](#)

By Carolin Nerlich; European Central Bank

Wolf Heinrich Reuter; Vienna University of Economics and Business

Presented by: [Wolf Heinrich Reuter](#), Vienna University of Economics and Business

Discussant: [Gianluca Cafiso](#), University of Catania

[A Tale of Two Deficits: Public Budget Balance of Reserve Currency Countries](#)

By Andreas Steiner; University of Osnabrueck

Presented by: [Andreas Steiner](#), University of Osnabrueck

Discussant: [Wolf Heinrich Reuter](#), Vienna University of Economics and Business

[Evidence on Fiscal Consolidations and the Evolution of Public Debt in Europe](#)

By Gianluca Cafiso; University of Catania

Roberto Cellini; University of Catania

Presented by: [Gianluca Cafiso](#), University of Catania

Discussant: [Andreas Steiner](#), University of Osnabrueck

Session ID 4: [Government Activity between Temptations and Uncertainty](#)

August 24, 2013 9:00 to 11:00

Session Chair: [Christian Breuer](#), Ifo Institute

Session type: contributed

[The Retreat of the State from Entrepreneurial Activities: A Convergence Analysis for OECD Countries, 1980-2007](#)

By Stefan Traub; Universität Bremen

Presented by: [Stefan Traub](#), Universität Bremen

Discussant: [Jan-Egbert Sturm](#), ETH Zürich

[Using Real-Time Data to Test for Political Budget Cycles](#)

By Richard Jong-A-Pin; University of Groningen

Jan-Egbert Sturm; ETH Zürich

Jakob de Haan; University of Groningen

Presented by: [Jan-Egbert Sturm](#), ETH Zürich

Discussant: [Christian Breuer](#), Ifo Institute

[On the Uncertainty of Tax Revenue Projections: A Forecast Error Decomposition for New German Data](#)

By Christian Breuer; Ifo Institute

Presented by: [Christian Breuer](#), Ifo Institute

Discussant: [Stefan Traub](#), Universität Bremen

Session ID 16: [Public goods and publicly provided private goods](#)

August 24, 2013 9:00 to 11:00

Session Chair: [Désirée Christofzik](#), University of Siegen

Session type: contributed

[On the Public Provision of Positional Goods](#)

[\[slides\]](#)

By Désirée Christofzik; University of Siegen

Sebastian Kessing; University of Siegen

Presented by: [Désirée Christofzik](#), University of Siegen

Discussant: [Tobias Koenig](#), Humboldt-University Berlin/WZB

[Relative Consumption, Optimal Taxation and Public Provision of Private Goods](#)

By Tobias Koenig; Humboldt-University Berlin/WZB
Tobias Lausen; Leibniz University Hannover

Presented by: [Tobias Koenig](#), Humboldt-University Berlin/WZB

Discussant: [Désirée Christofzik](#), University of Siegen

[Symmetric Equilibria in Voluntarily Separable Repeated Public Good Provision](#)

By Nobue Suzuki; Komazawa Univ.

Presented by: [Nobue Suzuki](#), Komazawa Univ.

Discussant: [Magnus Hoffmann](#), Technische Universität Berlin

[Asymmetric Tax Competition with Public Goods](#)

By Magnus Hoffmann; Technische Universität Berlin
Marco Runkel; University of Technology Berlin

Presented by: [Magnus Hoffmann](#), Technische Universität Berlin

Discussant: [Nobue Suzuki](#), Komazawa Univ.

Session ID 27: [Estimating the Shadow Economy](#)

August 24, 2013 9:00 to 11:00

Session Chair: [Friedrich Schneider](#), University of Linz

Session type: contributed

[INCOME TAX AND THE SHADOW ECONOMY](#)

By Denvil Duncan; Indiana University
Klara Sabirianova Peter; University of North Carolina -Chapel Hill

Presented by: [Denvil Duncan](#), Indiana University

Discussant: [Francesco Porcelli](#), University of Warwick

[Family Ties and Underground Economy](#)

By Mauro Mare; Tuscia University
Antonello Motroni; Mefop, Rome, Italy
Francesco Porcelli; University of Warwick

Presented by: [Mauro Mare](#), Tuscia University

Discussant: [Denvil Duncan](#), Indiana University

[Bridging the Tax Gap: New Estimates of the Tax Gap from Income Underreporting](#)

By Samara Gunter; Colby College

Presented by: [Samara Gunter](#), Colby College

Discussant: [Friedrich Schneider](#), University of Linz

[Size and Development of Tax Evasion in 38 OECD countries: What do we \(not\) know?](#)

[\[slides\]](#)

By Andreas Buehn; Utrecht University
Friedrich Schneider; University of Linz

Presented by: [Friedrich Schneider](#), University of Linz

Discussant: [Samara Gunter](#), Colby College

Session ID 44: [Outcomes of decentralization](#)

August 24, 2013 9:00 to 11:00

Session Chair: [Simin Mozayeni](#), SUNY, new paltz

Session type: contributed

[Fiscal decentralization and economic growth in Korea](#)

By Hyuna Kim; Korea Institute of Public Finance

Presented by: [Hyuna Kim](#), Korea Institute of Public Finance

Discussant: [Simin Mozayeni](#), SUNY, new paltz

[Decentralization, growth and optimal size of government in the Italian regional framework](#)

[\[slides\]](#)

By Cosimo Magazzino; Roma Tre University

Giuseppe Di Liddo; Bari University

Presented by: [Giuseppe Di Liddo](#), Bari University

Discussant: [Hyuna Kim](#), Korea Institute of Public Finance

[FISCAL FEDERALISM AND POVERTY ALLEVIATION: THEORY AND EVIDENCE FROM PAKISTAN](#)

By Manzoor Ahmed; Durham University

Laura Marsiliani; Durham University Business School

Thomas Renstrom; Durham University Business School

Presented by: [Laura Marsiliani](#), Durham University Business School

Discussant: [EERO LEHTO](#), LABOUR INSTITUTE FOR ECONOMIC RES

[The impact of inequality on the municipal income tax in Finland](#)

By EERO LEHTO; LABOUR INSTITUTE FOR ECONOMIC RES

Presented by: [EERO LEHTO](#), LABOUR INSTITUTE FOR ECONOMIC RES

Discussant: [Giuseppe Di Liddo](#), Bari University

Session ID 47: [Political Implications of intergovernmental relations](#)

August 24, 2013 9:00 to 11:00

Session Chair: [Santiago Lago-Peñas](#), Universidade de Vigo / REDE / IEB

Session type: contributed

[Revenue Autonomy Preference in German State Parliaments](#)

[\[slides\]](#)

By Friedrich Heinemann; ZEW
Eckhard Janeba; University of Mannheim
Marc-Daniel Moessinger; ZEW Mannheim
Christoph Schröder; ZEW Mannheim

Presented by: [Christoph Schröder](#), ZEW Mannheim

Discussant: [Akira Yokoyama](#), Chuo University

[On the Size and Determinants of Inter-regional Redistribution in European Countries over the Period 1995-2009](#)

By Santiago Lago-Peñas; Universidade de Vigo / REDE / IEB
Albino Prada; University of Vigo
Alberto Vaquero; University of Vigo

Presented by: [Santiago Lago-Peñas](#), Universidade de Vigo / REDE / IEB

Discussant: [Nowook Park](#), Korea Institute of Public Finance

[Constitutional Rules of Overlapping Taxation among Multi-tiered Governments](#)

By Akira Yokoyama; Chuo University

Presented by: [Akira Yokoyama](#), Chuo University

Discussant: [Santiago Lago-Peñas](#), Universidade de Vigo / REDE / IEB

[Decentralization as an Activator of Distributive Politics](#)

By Nowook Park; Korea Institute of Public Finance

Presented by: [Nowook Park](#), Korea Institute of Public Finance

Discussant: [Christoph Schröder](#), ZEW Mannheim

Session ID 55: [New Perspectives on Profit Shifting](#)

August 24, 2013 9:00 to 11:00

Session Chair: [Dirk Schindler](#), Norwegian School of Economics

Session type: contributed

[CCCTB 4 EU? SA vs. FA w/ FTA](#)

By Ronald Davies; University College, Dublin

Presented by: [Ronald Davies](#), University College, Dublin

Discussant: [Caterina Liesegang](#), TU Berlin

[Heterogeneity in Tax-Motivated Profit Shifting and its Effects on Corporate Investment](#)

By Martin Simmler; DIW Berlin

Presented by: [Martin Simmler](#), DIW Berlin

Discussant: [Ronald Davies](#), University College, Dublin

[Measuring Sales in the Apportionment Formula: Origin vs. Destination Principle](#)

By Caterina Liesegang; TU Berlin

Presented by: [Caterina Liesegang](#), TU Berlin

Discussant: [Martin Simmler](#), DIW Berlin

Session ID 60: [Education and Public Policy](#)

August 24, 2013 9:00 to 11:00

Session Chair: [Helen Ladd](#), Sanford School

Session type: contributed

[Innovation or Education: Distance to Frontier in a Panel of OECD Industries](#)

[\[slides\]](#)

By Elina Berghäll; Government Institute for Economic Research

Presented by: [Elina Berghäll](#), Government Institute for Economic Research

Discussant: [Helen Ladd](#), Sanford School

[Sweden's School Choice Reform and Equality of Opportunity](#)

[\[slides\]](#)

By Karin Edmark; IFN

Markus Frölich; University of Mannheim

Presented by: [Karin Edmark](#), IFN

Discussant: [Elina Berghäll](#), Government Institute for Economic Research

[From Birth to School: Early Childhood Initiatives and Third Grade Outcomes in North Carolina](#)

By Helen Ladd; Sanford School

Presented by: [Helen Ladd](#), Sanford School

Discussant: [Robert Fenge](#), University of Rostock

[Quality of Education and the Number of Students - A General-Equilibrium Analysis](#)

By Gabrielle Demange; Paris School of Economics

Robert Fenge; University of Rostock

Silke Uebelmesser; University of Jena

Presented by: [Robert Fenge](#), University of Rostock

Discussant: [Karin Edmark](#), IFN

Session ID 65: [Fiscal discipline in decentralization](#)

August 24, 2013 9:00 to 11:00

Session Chair: [Pietro Tommasino](#), Bank of Italy

Session type: contributed

[Assist or desist? Conditional bailouts and fiscal discipline in local governments](#)

By Jens Dietrichson; Lund University

Lina Maria Ellegård; Lund University

Presented by: [Lina Maria Ellegård](#), Lund University

Discussant: [Pietro Tommasino](#), Bank of Italy

[Pure or wake-up-call contagion? Another look at the EMU sovereign debt crisis](#)

By Pietro Tommasino; Bank of Italy

Raffaella Giordano; Bank of Italy

Presented by: [Pietro Tommasino](#), Bank of Italy

Discussant: [Lawrence Walters](#), Brigham Young University

[Promoting fiscal discipline and economic growth: The positive role of taxing land and improvements](#)

By Gary Cornia; Brigham Young U

Lawrence Walters; Brigham Young University

Presented by: [Lawrence Walters](#), Brigham Young University

Discussant: [Lina Maria Ellegård](#), Lund University

Session ID 79: [Taxation of financial sector and SMEs](#)

August 24, 2013 9:00 to 11:00

Session Chair: [Michael Devereux](#), Oxford University

Session type: contributed

[Can taxes tame the banks? Capital structure responses to the post-crisis bank levies](#)

By Michael Devereux; Oxford University

Niels Johannesen; University of Copenhagen

John Vella; Oxford University

Presented by: [Michael Devereux](#), Oxford University

Discussant: [Maximilian von Ehrlich](#), ETH Zurich

[The Taxation of Bonuses and its Effect on Executive Compensation and Risk Taking - Evidence from the UK Experience](#)

By Maximilian von Ehrlich; ETH Zurich

Doina Radulescu; ETH

Presented by: [Maximilian von Ehrlich](#), ETH Zurich

Discussant: [Mohammed Mardan](#), Ludwig-Maximilians-Universität (LMU)

[The effects of thin capitalization rules when firms are financially constrained](#)

By Mohammed Mardan; Ludwig-Maximilians-Universität (LMU)

Presented by: [Mohammed Mardan](#), Ludwig-Maximilians-Universität (LMU)

Discussant: [Giorgia Maffini](#), University of Oxford

Session ID 88: [Political Competitiveness and Public Policy](#)

August 24, 2013 9:00 to 11:00

Session Chair: [Sebastian Thomasius](#), Free University of Berlin

Session type: contributed

[Political Competition, Tax Salience and Accountability. Theory and Some Evidence from Italy](#)

[\[slides\]](#)

By Michela Redoano; University of Warwick

Presented by: [Michela Redoano](#), University of Warwick

Discussant: [Sebastian Thomasius](#), Free University of Berlin

[Political competition and economic performance: A taste of two tales](#)

By Leone Leonida; Queen Mary University of London

Dario Maimone Ansaldo Patti; University of Messina

Pietro Navarra; Università di Messina

Presented by: [Dario Maimone Ansaldo Patti](#), University of Messina

Discussant: [Michela Redoano](#), University of Warwick

[Voters prefer more qualified mayors, but does it matter for public finances? Evidence for Germany](#)

[\[slides\]](#)

By Ronny Freier; DIW Berlin

Sebastian Thomasius; Free University of Berlin

Presented by: [Sebastian Thomasius](#), Free University of Berlin

Discussant: [Dario Maimone Ansaldo Patti](#), University of Messina

Session ID 96: [Efficiency, taxation of firms](#)

August 24, 2013 9:00 to 11:00

Session Chair: [William Gentry](#), Williams College

Session type: contributed

[Capital Gains Taxes and Realizations: Evidence from a Long Panel of State-Level Data](#)

By Jon Bakija; Williams College

William Gentry; Williams College

Presented by: [William Gentry](#), Williams College

Discussant: [Wojciech Kopczuk](#), Columbia University

[Mansion Tax: The Effect of Transfer Taxes on Residential Real Estate Market](#)

By Wojciech Kopczuk; Columbia University

Presented by: [Wojciech Kopczuk](#), Columbia University

Discussant: [William Gentry](#), Williams College

[The Efficiency of Public Administration and Firm Efficiency](#)

By Florian Misch; Centre for European Economic Research (ZEW), Mannheim

Mustafa Yeter; Centre for European Economic Research (ZEW Mannheim)

Presented by: [Mustafa Yeter](#), Centre for European Economic Research (ZEW Mannheim)

Discussant: [Motohiro Sato](#), Hitotsubashi University

Session ID 108: [BMF-GIZ Special Policy Session \(invited\): “Sustainable public finances: challenges ahead”](#)

August 24, 2013 9:00 to 11:00

Session Chair: [David Nguyen-Thanh](#), GIZ

Session type: invited

Discussants:

- 1 [Neil Cole](#), Collaborative Africa Budget Reform Initiative (CABRI)
- 2 [Christian Kastrop](#), German Federal Ministry of Finance
- 3 [Elke Siehl](#), GIZ

Session ID 6: [Tax Compliance and the Shadow Economy](#)

August 24, 2013 11:30 to 13:00

Session Chair: [Tuomas Kosonen](#), VATT, Government institute for economic research

Session type: contributed

[Do honest hairdressers get a haircut? On consumption tax rate and tax evasion](#)

By Tuomas Kosonen; VATT, Government institute for economic research

Jarkko Harju; Government Institute for Economic Research

Olli Ropponen; Government Institute for Economic Research (VATT)

Presented by: [Tuomas Kosonen](#), VATT, Government institute for economic research

Discussant: [Melissa Engel](#), University Erlangen-Nuremberg

[The Friedman rule in a model with nonlinear taxation and income misreporting](#)

By Firouz Gahvari; University of Illinois

Luca Micheletto; University of Milan

Presented by: [Luca Micheletto](#), University of Milan

Discussant: [Tuomas Kosonen](#), VATT, Government institute for economic research

[Higher taxes, more evasion? Evidence from border notches in TV license fees](#)

[\[slides\]](#)

By Melissa Engel; University Erlangen-Nuremberg

Christian Traxler; Philipps-University Marburg

Presented by: [Melissa Engel](#), University Erlangen-Nuremberg

Discussant: [Luca Micheletto](#), University of Milan

Session ID 12: [New Theory of Public Policy](#)

August 24, 2013 11:30 to 13:00

Session Chair: [Tsuyoshi Shinozaki](#), Tohoku-gakuin University

Session type: contributed

[Do Immigrants Make Us Safer? A Model on Crime, Immigration and the Labor Market](#)

By Thomas Bassetti; University of Padua

Luca Corazzini; University of Padua

Darwin Cortes; Universidad del Rosario

Luca Nunziata; University of Padua

Presented by: [Luca Corazzini](#), University of Padua

Discussant: [Tsuyoshi Shinozaki](#), Tohoku-gakuin University

[Asset price targeting government spending and equilibrium indeterminacy in a sticky-price economy](#)

By Kengo Nutahara; Senshu University

Presented by: [Kengo Nutahara](#), University College London and Senshu University

Discussant: [Luca Corazzini](#), University of Padua

[Public debt, lobbying and endogenous redistribution in an overlapping-generations model](#)

By Tsuyoshi Shinozaki; Tohoku-gakuin University

Isidoro Mazza; University of Catania

Minoru Kunizaki; Aichi University

Presented by: [Tsuyoshi Shinozaki](#), Tohoku-gakuin University

Discussant: [Kengo Nutahara](#), University College London and Senshu University

Session ID 20: [Taxes and labour supply](#)

August 24, 2013 11:30 to 13:00

Session Chair: [Jukka Pirttila](#), University of Tampere

Session type: contributed

[Beyond Inequality Accounting: Marital Sorting and Labor Supply in West Germany](#)

By Nico Pestel; Institute for the Study of Labor (IZA)

Presented by: [Nico Pestel](#), Institute for the Study of Labor (IZA)

Discussant: [Jukka Pirttila](#), University of Tampere

[Intensive Margin Responses when Workers are Free to Choose: Evidence from a Dutch Tax Reform](#)

By Egbert Jongen; CPB

Nicole Bosch; CPB

Presented by: [Egbert Jongen](#), CPB

Discussant: [Nico Pestel](#), Institute for the Study of Labor (IZA)

[Estimating labour supply elasticities based on cross-country micro data: A bridge between micro and macro elasticities?](#)

By Markus Jantti; Stockholm University

Jukka Pirttila; University of Tampere

Hakan Selin; Uppsala university

Presented by: [Jukka Pirttila](#), University of Tampere

Discussant: [Egbert Jongen](#), CPB

Session ID 21: [Taxes, distribution and elite persistence](#)

August 24, 2013 11:30 to 13:00

Session Chair: [Fidel Picos Sanchez](#), REDE-University of Vigo

Session type: contributed

[Revealed preferences for redistribution and government elasticity expectations](#)

By Olli Kärkkäinen; University of Tampere

Presented by: [Olli Kärkkäinen](#), University of Tampere

Discussant: [Fidel Picos Sanchez](#), REDE-University of Vigo

[A Generalization of the Pfähler-Lambert Decomposition](#)

By Jorge Onrubia; Complutense University of Madrid

Fidel Picos Sanchez; REDE-University of Vigo

María del Carmen Rodado-Ruiz; Universidad Rey Juan Carlos

Presented by: [Fidel Picos Sanchez](#), REDE-University of Vigo

Discussant: [Alessandro Sommacal](#), Università degli Studi di Verona

[Taxation and parental time allocation under different assumptions on altruism](#)

By Alessandra Casarico; Università Bocconi

Alessandro Sommacal; Università degli Studi di Verona

Presented by: [Alessandro Sommacal](#), Università degli Studi di Verona

Discussant: [Olli Kärkkäinen](#), University of Tampere

Session ID 23: [Taxation and Retirement](#)

August 24, 2013 11:30 to 13:00

Session Chair: [Jim Been](#), Leiden University

Session type: contributed

[Optimal degree of public sector pension plans](#)

By Eduard Ponds; Tilburg university

Presented by: [Eduard Ponds](#), Tilburg university

Discussant: [Andras Simonovits](#), HAS

[Pension Savings Adequacy: an Empirical Analysis](#)

By Jim Been; Leiden University

Koen Caminada; public

Kees Goudswaard; Leiden University

Marieke Knoef; Leiden University and Netspar

Presented by: [Jim Been](#), Leiden University

Discussant: [Eduard Ponds](#), Tilburg university

[Revisiting the critique of nonfinancial defined contribution pension](#)

[\[slides\]](#)

By Andras Simonovits; HAS

Presented by: [Andras Simonovits](#), HAS

Discussant: [Jim Been](#), Leiden University

Session ID 28: [Using Experiments and Surveys in Fiscal Research](#)

August 24, 2013 11:30 to 13:00

Session Chair: [Michael Ahlheim](#), University of Hohenheim

Session type: contributed

[Why do Greeks evade taxes? Some new experimental evidence](#)

By Georgia Kaplanoglou; University of Athens

Vassilis Rapanos; University of Athens

Presented by: [Georgia Kaplanoglou](#), University of Athens

Discussant: [Michael Ahlheim](#), University of Hohenheim

[Eliciting Information on Firm-Level Tax Evasion in Business Surveys](#)

By Thorben Kundt; HSU

Florian Misch; Centre for European Economic Research (ZEW), Mannheim

Birger Nerre; German International Cooperation (GIZ)

Presented by: [Florian Misch](#), Centre for European Economic Research (Z)

Discussant: [Georgia Kaplanoglou](#), University of Athens

[Considering Household Size in Contingent Valuation Studies](#)

By Michael Ahlheim; University of Hohenheim

Friedrich Schneider; University of Linz

Presented by: [Michael Ahlheim](#), University of Hohenheim

Discussant: [Florian Misch](#), Centre for European Economic Research (Z)

Session ID 37: [New Issues in Tax Competition](#)

August 24, 2013 11:30 to 13:00

Session Chair: [Hubert Kempf](#), ENS de Cachan

Session type: contributed

[Capital ownership and leadership in tax competition.](#)

By Hubert Kempf; ENS de Cachan

Gregoire Rota-Graziosi; imf

Presented by: [Hubert Kempf](#), ENS de Cachan

Discussant: [Zarko Kalamov](#), Technische Universitaet Berlin

[Tax Competition as an Automatic Stabilizer During Balance of Payments Crises](#)

By Zarko Kalamov; Technische Universitaet Berlin

Presented by: [Zarko Kalamov](#), Technische Universitaet Berlin

Discussant: [Florian Kuhlmei](#), University of Basel

[Local income taxation and spillover-generating public goods](#)

By Beat Hintermann; University of Basel

Florian Kuhlmei; University of Basel

Presented by: [Florian Kuhlmei](#), University of Basel

Discussant: [Hubert Kempf](#), ENS de Cachan

Session ID 57: [Business Taxes: Country Studies](#)

August 24, 2013 11:30 to 13:00

Session Chair: [Clemens Fuest](#), Centre for European Economic Research (ZEW) Mannheim

Session type: contributed

[Do Higher Corporate Taxes Reduce Wages? Micro Evidence from Germany](#)

By Clemens Fuest; Centre for European Economic Research (ZEW) Mannheim

Andreas Peichl; IZA - Institute for the Study of Labor

Sebastian Siegloch; IZA

Presented by: [Sebastian Siegloch](#), IZA

Discussant: [Andreas Steiner](#), University of Osnabrueck

[Investor Valuations of Japan's Adoption of a Territorial Tax Regime: Quantifying the Direct and Competitive Effects of International Tax Reform](#)

[slides]

By Sebastien Bradley; Drexel University, LeBow College of Business

Estelle Dauchy; New Economic School

Makoto Hasegawa; University of Michigan

Presented by: [Sebastien Bradley](#), Drexel University, LeBow College of Business

Discussant: [Peter Egger](#), ETH Zurich

[Corporation tax in Italy: evidence from tax return data](#)

By Antonella Caiumi; ISTAT

Lorenzo Di Biagio; ISTAT

Marco Rinaldi; ISTAT

Presented by: [Antonella Caiumi](#), ISTAT

Discussant: [Sebastien Bradley](#), Drexel University, LeBow College of Business

Session ID 62: [\(Un\)Employment and Public Policy](#)

August 24, 2013 11:30 to 13:00

Session Chair: [Tomi Kyrrä](#), VATT, University of Helsinki

Session type: contributed

[Employment protection and unemployment benefits: On technology adoption and job creation in a matching model.](#)

By Kjell Erik Lommerud; University of Bergen

Odd Rune Straume; University of Minho

Steinar Vagstad; University of Bergen

Presented by: [Kjell Erik Lommerud](#), University of Bergen

Discussant: [Pieter Vanleenhove](#), KU Leuven

[Maternal Employment: the Impact of Triple Rationing in Childcare in Flanders](#)

[\[slides\]](#)

By Dieter Vandelannoote; CSB

Pieter Vanleenhove; KU Leuven

André Decoster; KULeuven

Joris Ghysels; University of Antwerp

Gerlinde Verbist; University of Antwerp

Presented by: [Pieter Vanleenhove](#), KU Leuven

Discussant: [Tomi Kyyrä](#), VATT, University of Helsinki

[The effect of benefit eligibility requirements on unemployment duration](#)

By Tomi Kyyrä; VATT, University of Helsinki

Hanna Pesola; Government Institute for Economic Research

Presented by: [Tomi Kyyrä](#), VATT, University of Helsinki

Discussant: [Kjell Erik Lommerud](#), University of Bergen

Session ID 81: [Trade and Crossborder Issues](#)

August 24, 2013 11:30 to 13:00

Session Chair: [Giuseppe Sobbrío](#), University of Messina

Session type: contributed

[Free Trade Agreements and Domestic Negotiation with Import-Competing Industry](#)

By Hideki Konishi; Waseda University

Presented by: [Hideki Konishi](#), Waseda University

Discussant: [Elena D'Agostino](#), University of Messina

[Voluntary versus Mandatory Disclosure: The Case of Standard Contracts](#)

By Elena D'Agostino; University of Messina

Giuseppe Sobbrío; University of Messina

Presented by: [Elena D'Agostino](#), University of Messina

Discussant: [Hideki Konishi](#), Waseda University

Session ID 85: [Political Economy of Redistribution](#)**August 24, 2013 11:30 to 13:00**Session Chair: [Sun Go](#), Chung-Ang University

Session type: contributed

[Free Schools in America, 1850-1870: Who Voted for Them, Who Got Them, and Who Paid](#)

By Sun Go; Chung-Ang University

Presented by: [Sun Go](#), Chung-Ang UniversityDiscussant: [Jonas Poulsen](#), Uppsala University[REDISTRIBUTION THROUGH A 'LEAKY BUCKET': A POLITICAL ECONOMY PERSPECTIVE](#)

By Fabio Padovano; Université Rennes 1

Gilberto Turati; University of Torino

Presented by: [Fabio Padovano](#), Université Rennes 1Discussant: [Sun Go](#), Chung-Ang University[After Apartheid: The Effects of ANC Power](#)[\[slides\]](#)

By Jonas Poulsen; Uppsala University

Presented by: [Jonas Poulsen](#), Uppsala UniversityDiscussant: [Fabio Padovano](#), Université Rennes 1**Session ID 87: [Political Economy of Fiscal Policy](#)****August 24, 2013 11:30 to 13:00**Session Chair: [Thushyanthan Baskaran](#), University of Goettingen

Session type: contributed

[Ideology and fiscal policy: quasi-experimental evidence from the German States](#)

By Thushyanthan Baskaran; University of Goettingen

Presented by: [Thushyanthan Baskaran](#), University of GoettingenDiscussant: [Christina Gathmann](#), University of Heidelberg[Divided We Reform? Evidence from US Welfare Policies](#)[\[slides\]](#)

By Andreas Bernecker; University of Mannheim

Presented by: [Andreas Bernecker](#), University of MannheimDiscussant: [Doina Radulescu](#), ETH[The Determinants of the Complexity and Progressivity of Personal Income Tax Systems: A Cross-Country Empirical Analysis](#)

By Doina Radulescu; ETH
Peter Egger; ETH Zurich
Ray Rees; University of Munich

Presented by: [Doina Radulescu](#), ETH

Discussant: [Andreas Bernecker](#), University of Mannheim

[Trial and Error? Policy Experimentation during the US Welfare Reform](#)

By Christina Gathmann; University of Heidelberg
Andreas Bernecker; University of Mannheim

Presented by: [Christina Gathmann](#), University of Heidelberg

Discussant: [Thomas Renstrom](#), Durham University Business School

Session ID 94: [Taxation of Income and Capital](#)

August 24, 2013 11:30 to 13:00

Session Chair: [Julian Alworth](#), European Investment Consulting

Session type: contributed

[Withholding taxes in income tax systems](#)

By Julian Alworth; European Investment Consulting
Giampaolo Arachi; Universita' del Salento

Presented by: [Julian Alworth](#), European Investment Consulting

Discussant: [Katharina Jenderny](#), FU Berlin

[Progression and Dual Income Tax in Germany](#)

By Katharina Jenderny; FU Berlin

Presented by: [Katharina Jenderny](#), FU Berlin

Discussant: [Luciano Greco](#), University of Padua

[Optimal Income Taxation and Public Provision of Productive Inputs](#)

By Thomas Bassetti; University of Padua

Luciano Greco; University of Padua

Presented by: [Luciano Greco](#), University of Padua

Discussant: [Julian Alworth](#), European Investment Consulting

Session ID 112: [Keynote Lecture IV: Informality and Public Finance](#)

August 24, 2013 14:00 to 15:00

Session Chair: [Pietro Navarra](#), Università di Messina

Session type: panel

Informality and Public Finance

Presented by:

[Michael Keen](#), IMF

Session ID 8: [Macroeconomic Effects of Fiscal Policy](#)**August 24, 2013 15:30 to 17:30**Session Chair: [Kazuki Hiraga](#), Keio University

Session type: contributed

[Effects of Fiscal Policy in a Small Open Economy: Case of Croatia](#)[\[slides\]](#)

By Milan Deskar-Skrbic; Arhivanalitika & University of Zagreb

Hrvoje Simovic; University of Zagreb

Presented by: [Hrvoje Simovic](#), University of ZagrebDiscussant: [Estelle Dauchy](#), New Economic School[Was the American Recovery and Reinvestment Act an Economic Stimulus?](#)[\[slides\]](#)

By Barbara Klein; University of Bonn

Klaas Staal; University Bonn

Presented by: [Klaas Staal](#), University BonnDiscussant: [Hrvoje Simovic](#), University of Zagreb[Fiscal Stabilization Rules and Overlapped Generations](#)

By Kazuki Hiraga; Keio University

Presented by: [Kazuki Hiraga](#), Keio UniversityDiscussant: [Klaas Staal](#), University Bonn[The importance of tax revenue volatility for the design of fiscal policy and automatic stabilizers](#)

By Estelle Dauchy; New Economic School

Nathan Seegert; University of Michigan

Presented by: [Estelle Dauchy](#), New Economic SchoolDiscussant: [Kazuki Hiraga](#), Keio University**Session ID 17: [Empirical labour](#)****August 24, 2013 15:30 to 17:30**Session Chair: [Spencer Bastani](#), Uppsala University

Session type: contributed

[Participation Tax Rates: Extending the Measurement Period](#)

By Charlotte Bartels; FU Berlin

Presented by: [Charlotte Bartels](#), FU BerlinDiscussant: [Matz Dahlberg](#), Uppsala University

[After the Cold War: The Effect of Military Base Closures on Individual Labor Market Outcomes](#)

By Matz Dahlberg; Uppsala University

Linna Martén; Uppsala University

Anna Persson; Uppsala University

Presented by: [Matz Dahlberg](#), Uppsala University

Discussant: [Trine Vattø](#), Statistics Norway

[Tax Response Inertia in Labor Supply: Effects of State Dependence in Preferences and Opportunities](#) [\[slides\]](#)

By Zhiyang Jia; Statistics Norway

Trine Vattø; Statistics Norway

Presented by: [Trine Vattø](#), Statistics Norway

Discussant: [Spencer Bastani](#), Uppsala University

Low Income Labor Supply and Labor Force Participation - Theory and evidence from the Swedish housing allowance reform

By Spencer Bastani; Uppsala University

Ylva Moberg; Uppsala University

Håkan Selin; Uppsala University

Presented by: [Spencer Bastani](#), Uppsala University

Discussant: [Seokjin Woo](#), Myongji University

Session ID 30: [Empirical Analysis of Individual Compliance Behavior](#)

August 24, 2013 15:30 to 17:30

Session Chair: [Jin Hyun](#), Korea Economic Research Institute

Session type: contributed

[Tax evasion and measurement error: An econometric analysis of income survey data linked with tax records](#)

By Alari Paulus; University of Essex

Presented by: [Alari Paulus](#), University of Essex

Discussant: [Henry Ohlsson](#), UPPSALA UNIVERSITY

[Taxes on the Internet: Deterrence Effects of Public Disclosure](#)

By Thor O. Thoresen; Research Department

Presented by: [Thor O. Thoresen](#), Statistics Norway

Discussant: [Alari Paulus](#), University of Essex

[Tax compliance and loss aversion](#)

By Per Engström; Uppsala University

Katarina Nordblom; Uppsala University

Henry Ohlsson; UPPSALA UNIVERSITY

Annika Persson; Swedish Tax Agency

Presented by: [Henry Ohlsson](#), UPPSALA UNIVERSITY

Discussant: [Clive Werdt](#), FU Berlin

[Do taxpayers use negative incomes to reduce the tax burden? New evidence from the German taxpayer panel](#)

By Clive Werdt; FU Berlin

Presented by: [Clive Werdt](#), FU Berlin

Discussant: [Thor O. Thoresen](#), Statistics Norway

**Session ID 31: [Empirical Analysis of Compliance Decisions](#)
August 24, 2013 15:30 to 17:30**

Session Chair: [Claudio Agostini](#), Universidad Adolfo Ibañez

Session type: contributed

[Anti-Tax-Avoidance Rules and Multinationals' Tax Haven Demand](#)

By Thiess Buettner; FAU Erlangen Nuremberg

Carolin Holzmann; FAU Erlangen-Nürnberg

Michael Overesch; Goethe University

Ulrich Schreiber; Universität Mannheim, ZEW Mannheim

Presented by: [Carolin Holzmann](#), FAU Erlangen-Nürnberg

Discussant: [Claudio Agostini](#), Universidad Adolfo Ibañez

[Information Trails, Tax Compliance and Development](#)

By Pierre Bachas; University of California, Berkeley

Anders Jensen; London School of Economics

Presented by: [Anders Jensen](#), London School of Economics

Discussant: [Carolin Holzmann](#), FAU Erlangen-Nürnberg

[Tax Enforcement Effects on Diesel Tax Evasion in Chile: Evidence from a Regression Discontinuity Design](#)

By Claudio Agostini; Universidad Adolfo Ibañez

Claudia Martinez; Universidad de Chile

Presented by: [Claudio Agostini](#), Universidad Adolfo Ibañez

Discussant: [Anders Jensen](#), London School of Economics

**Session ID 39: [Social Norms and Donor Complexities](#)
August 24, 2013 15:30 to 17:30**

Session Chair: [Isidoro Mazza](#), University of Catania

Session type: contributed

[Welfare stigma and risk taking in the welfare state](#)
[\[slides\]](#)

By Thomas Eichner; University of Hagen

Daniel Weinreich; University of Hagen

Presented by: [Daniel Weinreich](#), University of Hagen

Discussant: [Leone Leonida](#), Queen Mary University of London

[Corruption and Referee Bias in Football: The case of Calciopoli](#)

By Walter Distaso; Imperial College London

Leone Leonida; Queen Mary University of London

Dario Maimone Ansaldo Patti; University of Messina

Pietro Navarra; Università di Messina

Presented by: [Leone Leonida](#), Queen Mary University of London

Discussant: [Daniel Weinreich](#), University of Hagen

[Donor Altruism and the Transfer Paradox in an Overlapping Generations Model](#)

By Kojun Hamada; Niigata University

Mitsuyoshi Yanagihara; Nagoya University

Presented by: [Mitsuyoshi Yanagihara](#), Nagoya University

Discussant: [Isidoro Mazza](#), University of Catania

[“Better an egg today than a hen tomorrow”. On the implications of deaccess policies on donations to museums](#)

By Luigi Di Gaetano; Italian Competition Authority and University of Catania

Isidoro Mazza; University of Catania

Presented by: [Isidoro Mazza](#), University of Catania

Discussant: [Mitsuyoshi Yanagihara](#), Nagoya University

Session ID 45: [On the theory and practice of intergovernmental transfers](#)

August 24, 2013 15:30 to 17:30

Session Chair: [Ehtisham Ahmad](#), London School of Economics

Session type: contributed

[Equalization with Endogenous Local Public Good Prices and Cost Disabilities](#)

[\[slides\]](#)

By James Petchey; Curtin University

Jeffrey Petchey; Curtin University

Presented by: [Jeffrey Petchey](#), Curtin University

Discussant: [Francesco Porcelli](#), University of Warwick

[Addressing infrastructure gaps with fiscal equalization](#)

By Jorge Martinez-Vazquez; Georgia State University

Andrey Timofeev; Georgia State University

Presented by: [Andrey Timofeev](#), Georgia State University

Discussant: [Markus Reischmann](#), Ifo Institute

Fiscal equalization schemes and fiscal sustainability

By Niklas Potrafke; University of Munich, ifo Institute
Markus Reischmann; Ifo Institute

Presented by: [Markus Reischmann](#), Ifo Institute

Discussant: [Andrey Timofeev](#), Georgia State University

A comprehensive model for the evaluation of standard expenditure needs and standard level of local services

By Francesco Porcelli; University of Warwick
Francesco Vidoli; University of Rome

Presented by: [Francesco Porcelli](#), University of Warwick

Discussant: [Jeffrey Petchey](#), Curtin University

Session ID 52: Regulations, Laws, and Firms

August 24, 2013 15:30 to 17:30

Session Chair: [lawrence martin](#), Michigan State University

Session type: contributed

The effect of foreign acquisitions on performance of firms in Norway.

By Julia Bakke; NHH

Presented by: [Julia Bakke](#), NHH

Discussant: [Giuseppe Di Vita](#), Faculty of Law

Becker vs Pigou in Regulating Punishment-Proof Firms

By lawrence martin; Michigan State University

Presented by: [lawrence martin](#), Michigan State University

Discussant: [Federica Liberini](#), University of Warwick

CENTRALIZATION VERSUS DECENTRALIZATION OF LEGISLATIVE PRODUCTION AND THE EFFECT OF EACH ON THE DURATION OF DISPUTES

By Giuseppe Di Vita; Faculty of Law

Presented by: [Giuseppe Di Vita](#), Faculty of Law

Discussant: [Julia Bakke](#), NHH

Corporate Taxes and the Growth of the Firm

By Federica Liberini; University of Warwick

Presented by: [Federica Liberini](#), University of Warwick

Discussant: [lawrence martin](#), Michigan State University

Session ID 58: Social Security and Long-Term Care

August 24, 2013 15:30 to 17:30

Session Chair: [Paola Profeta](#), Università Bocconi

Session type: contributed

[When the state mirrors the family: the design of pension systems](#)

By Vincenzo Galasso; Università Svizzera Italiana

Paola Profeta; Università Bocconi

Presented by: [Paola Profeta](#), Università Bocconi

Discussant: [Cinzia Di Novi](#), University Ca' Foscari of Venice

[Uncertain altruism and the provision of long term care](#)

[\[slides\]](#)

By Helmuth Cremer; University of Toulouse

Firouz Gahvari; University of Illinois

Pierre Pestieau; Université de Liège

Presented by: [Helmuth Cremer](#), University of Toulouse

Discussant: [Motohiro Sato](#), Hitotsubashi University

[The quality of life of female informal caregivers: from Scandinavia to the Mediterranean Sea](#)

By Cinzia Di Novi; University Ca' Foscari of Venice

Presented by: [Cinzia Di Novi](#), University Ca' Foscari of Venice

Discussant: [Paola Profeta](#), Università Bocconi

Session ID 66: [Territorial dimension of local public goods](#)

August 24, 2013 15:30 to 17:30

Session Chair: [Bieuwe Geertsema](#), University of Groningen

Session type: contributed

[Regional Spillovers in Art Consumption: Evidence from the "Bel Paese"](#)

By Nadia Campaniello; Ceris-CNR

Presented by: [Nadia Campaniello](#), University of Essex

Discussant: [Mika Kortelainen](#), Government Institute for Economic Research

[Cooperation among local governments to deliver public services: a “structural” bivariate response model with fixed effects and endogenous covariate](#)

By Edoardo Di Porto; Sapienza University of Rome

Sonia Paty; CREM (university of Caen) and EQUIPPE (U

Presented by: [Edoardo Di Porto](#), Sapienza University of Rome

Discussant: [Nadia Campaniello](#), University of Essex

[DO MUNICIPAL AMALGAMATIONS AFFECT LOCAL GOVERNMENT SPENDING AND TAXATION?](#)

By Maarten Allers; University of Groningen
Bieuwe Geertsema; University of Groningen

Presented by: [Bieuwe Geertsema](#), University of Groningen

Discussant: [Edoardo Di Porto](#), Sapienza University of Rome

[Do Homeowners Benefit Urban Neighborhoods? Evidence from Housing Prices](#)

By Mika Kortelainen; Government Institute for Economic Research
Tuukka Saarimaa; Government Institute for Economic Research VATT

Presented by: [Mika Kortelainen](#), Government Institute for Economic Research

Discussant: [Bieuwe Geertsema](#), University of Groningen

Session ID 82: [corporate profit shifting](#)

August 24, 2013 15:30 to 17:30

Session Chair: [Simon Loretz](#), Universität Bayreuth

Session type: contributed

[Tax Avoidance of German Multinationals and Implications for Tax Revenue - Evidence from a Propensity Score Matching Approach](#)

By Katharina Finke; Centre for European Economic Research

Presented by: [Katharina Finke](#), Centre for European Economic Research

Discussant: [Lisa Evers](#), Centre for European Economic Research

[Evidence for profit shifting with tax sensitive capital stocks](#)

By Simon Loretz; Universität Bayreuth
Socrates Mokkas; Centre for Business Taxation

Presented by: [Simon Loretz](#), Universität Bayreuth

Discussant: [Hendrik Vrijburg](#), Erasmus University Rotterdam

[Testing the Trade-off Theory for Dutch Small and Medium-Sized Enterprises](#)

By Hendrik Vrijburg; Erasmus University Rotterdam

Presented by: [Hendrik Vrijburg](#), Erasmus University Rotterdam

Discussant: [Katharina Finke](#), Centre for European Economic Research

[Intellectual Property Box regimes and the changing nature of taxation of mobile income](#)

[\[slides\]](#)

By Lisa Evers; Centre for European Economic Research
Helen Miller; Institute for Fiscal Studies
Christoph Spengel; University of Mannheim

Presented by: [Lisa Evers](#), Centre for European Economic Research

Discussant: [Simon Loretz](#), Universität Bayreuth

Session ID 89: [Frictions and Political Equilibria](#)

August 24, 2013 15:30 to 17:30

Session Chair: [R. Emre Aytimur](#), Georg-August-Universität Göttingen

Session type: contributed

[The Citizen-Candidate Model with Imperfect Policy Control](#)

[\[slides\]](#)

By R. Emre Aytimur; Georg-August-Universität Göttingen

Aristotelis Boukouras; University of Edinburgh

ROBERT SCHWAGER; Universität Göttingen

Presented by: [R. Emre Aytimur](#), Georg-August-Universität Göttingen

Discussant: [Tom-Reiel Heggedal](#), Norwegian Business School

[State Capacity and Public Debt: A political economy analysis](#)

[\[slides\]](#)

By Christoph Esslinger; University of Mannheim

Cornelius Müller; University of Mannheim

Presented by: [Cornelius Müller](#), University of Mannheim

Discussant: [Alessandro Fedele](#), Free University of Bolzano/Bozen

[Political Search](#)

By Jørgen Andersen; BI Norwegian Business School

Tom-Reiel Heggedal; Norwegian Business School

Presented by: [Tom-Reiel Heggedal](#), Norwegian Business School

Discussant: [R. Emre Aytimur](#), Georg-August-Universität Göttingen

[Moneycracy](#)

By Alessandro Fedele; Free University of Bolzano/Bozen

Pierpaolo Giannoccolo; Alma Mater Studiorum - University of Bologna

Presented by: [Alessandro Fedele](#), Free University of Bolzano/Bozen

Discussant: [Cornelius Müller](#), University of Mannheim

Session ID 102: [Fiscal Policy, Economic Growth, and Expenditure Composition](#)

August 24, 2013 15:30 to 17:30

Session Chair: [Blanca Moreno-Dodson](#), World Bank

Session type: contributed

[Fiscal Policy and Regional Business Cycle Fluctuations in Japan](#)

By Tomomi Miyazaki; Kobe University

Presented by: [Tomomi Miyazaki](#), Kobe University

Discussant: [Santiago Acosta Ormaechea](#), IMF

[Tax Composition and Growth: A Broad Cross-Country Perspective](#)

By Santiago Acosta Ormaechea; IMF

Jiae Yoo; Johns Hopkins University

Presented by: [Santiago Acosta Ormaechea](#), IMF

Discussant: [Silvia Fedeli](#), Sapienza - University of Rome

[On the long run effects of fiscal deficits and high taxation on GDP growth: An Empirical Research on OECD Countries \(1980-2009\)](#)

By Silvia Fedeli; Sapienza - University of Rome

Francesco Forte; Sapienza - University of Rome

Presented by: [Silvia Fedeli](#), Sapienza - University of Rome

Discussant: [Tomomi Miyazaki](#), Kobe University

Session ID 9: [Public Debt and Money](#)

August 25, 2013 9:00 to 11:00

Session Chairs:

1. [Takero Doi](#), Keio University

2. [Noritaka Maebayashi](#), Osaka University

Session type: contributed

[Macroeconomic Stability and Welfare under Fiscal Discipline in a Small Open Economy](#)

By Noritaka Maebayashi; Osaka University

Presented by: [Noritaka Maebayashi](#), Osaka University

Discussant: [Luca Agnello](#), University of Palermo

[Financial Repression and Public Debt](#)

By Ricardo Sousa; University of Minho, NIPE, London School of Economics and FMG

Luca Agnello; University of Palermo

Presented by: [Luca Agnello](#), University of Palermo

Discussant: [Nadjeschda Arnold](#), Center For Economic Studies

[The Sovereign Default Problem in the Eurozone: An Insurance-Based Approach](#)

By Nadjeschda Arnold; Center For Economic Studies

Presented by: [Nadjeschda Arnold](#), Center For Economic Studies

Discussant: [Noritaka Maebayashi](#), Osaka University

Session ID 14: [Consumption Taxes](#)

August 25, 2013 9:00 to 11:00

Session Chair: [Sijbren Cnossen](#), CPB Netherlands Bureau for Economic Policy Analysis

Session type: contributed

[The taxation of household savings with non-optimal earnings taxes](#)

[\[slides\]](#)

By Kevin Spiritus; KU Leuven

Presented by: [Kevin Spiritus](#), KU Leuven

Discussant: [Eric Sommer](#), Institute for the Study of Labor (IZA)

[Shifting Taxes from Labor to Consumption: Efficient, but Regressive?](#)

By Nico Pestel; Institute for the Study of Labor (IZA)

Eric Sommer; Institute for the Study of Labor (IZA)

Presented by: [Eric Sommer](#), Institute for the Study of Labor (IZA)

Discussant: [Sijbren Cnossen](#), CPB Netherlands Bureau for Economic Policy Analysis

[Can VATs Replace Trade Taxes in Africa?](#)

By Sijbren Cnossen; CPB Netherlands Bureau for Economic Policy Analysis

Leon Bettendorf; CPB

Presented by: [Sijbren Cnossen](#), CPB Netherlands Bureau for Economic Policy Analysis

Discussant: [Kevin Spiritus](#), KU Leuven

Session ID 40: [Defense Economics and Theory of Compliance](#)

August 25, 2013 9:00 to 11:00

Session Chair: [Shintaro Nakagawa](#), Shimonoseki City University

Session type: contributed

[Dual Corporate Tax Evasion](#)

By Katherine Cuff; McMaster University

Steeve Mongrain; Simon Fraser University

Joanne Roberts; University of Calgary

Presented by: [Steeve Mongrain](#), Simon Fraser University

Discussant: [Marcelo Arbex](#), University of Windsor

[Tax evasion: Is this a government fight, or can anyone join?](#)

By Marcelo Arbex; University of Windsor

Enlinson Mattos; Fundacao Getulio Vargas

Presented by: [Marcelo Arbex](#), University of Windsor

Discussant: [Steeve Mongrain](#), Simon Fraser University

[Immigration Policy and Counterterrorism](#)

By Subhayu Bandyopadhyay; Federal Reserve Bank of St. Louis

Todd Sandler; University of Texas at Dallas

Presented by: [Subhayu Bandyopadhyay](#), Federal Reserve Bank of St. Louis

Discussant: [Shintaro Nakagawa](#), Shimonoseki City University

[International Security, Insurance, and Protection: Negative Spillovers within Alliances](#)

By Toshihiro Ihori; University of Tokyo
Martin McGuire; University of California-Irvine
Shintaro Nakagawa; Shimonoseki City University

Presented by: [Shintaro Nakagawa](#), Shimonoseki City University

Discussant: [Subhayu Bandyopadhyay](#), Federal Reserve Bank of St. Louis

Session ID 46: [Emerging issues in decentralized governance](#)

August 25, 2013 9:00 to 11:00

Session Chair: [Lars-Erik Borge](#), Norwegian University of Science and Tech

Session type: contributed

[Fractionalization, Polarization and Local Public Goods: Natural-Experimental Evidence from Japanese City Data](#)

By Takeshi Miyazaki; Kyushu University

Presented by: [Takeshi Miyazaki](#), Kyushu University

Discussant: [Katsuyoshi Nakazawa](#), Toyo university

[Margin of Victory and Crowding Out of Intergovernmental Grants -- Evidence from Taiwan's Lottery Grants](#)

By Shih-Ying Wu; National Tsing Hua University

Presented by: [Shih-Ying Wu](#), National Tsing Hua University

Discussant: [Peter Claeys](#), Universitat de Barcelona

[If you want me to stay, pay](#)

By Peter Claeys; Universitat de Barcelona

Federico Martire; Università di Torino

Presented by: [Peter Claeys](#), Universitat de Barcelona

Discussant: [Shih-Ying Wu](#), National Tsing Hua University

[Does the method adopted for distribution of services by amalgamating municipalities affect expenditure after amalgamation? Evidence from Japan](#)

[\[slides\]](#)

By Katsuyoshi Nakazawa; Toyo university

Tomohisa Miyashita; PHP research institute

Presented by: [Katsuyoshi Nakazawa](#), Toyo university

Discussant: [Takeshi Miyazaki](#), Kyushu University

Session ID 50: [Tax Evasion and Money Laundering](#)

August 25, 2013 9:00 to 11:00

Session Chair: [Carmelo Petraglia](#), University of Basilicata

Session type: contributed

[Tax evasion, social norms and economic growth](#)

By Lars Kunze; TU Dortmund

Carlos Bethencourt; Universidad de La Laguna

Presented by: [Lars Kunze](#), TU Dortmund

Discussant: [André Seidel](#), Dresden University of Technology

[Tax Evasion of Firms, Tax Loopholes and Corruption](#)

By André Seidel; Dresden University of Technology

Marcel Thum; Dresden University of Technology

Presented by: [André Seidel](#), Dresden University of Technology

Discussant: [Lars Kunze](#), TU Dortmund

[Tax compliance under horizontal and vertical equity conditions. An experimental approach](#)

By Massimo Finocchiaro Castro; Mediterranean Univ. of Reggio Calabria

Ilde Rizzo; University of Catania

Presented by: [Massimo Finocchiaro Castro](#), Mediterranean Univ. of Reggio Calabria

Discussant: [Carmelo Petraglia](#), University of Basilicata

[Money Laundering as a Financial Sector Crime A New Approach to Measurement, with an Application to Italy](#)

By Guerino Ardizzi; Banca d'Italia

Carmelo Petraglia; University of Basilicata

Massimiliano Piacenza; University of Torino

Friedrich Schneider; University of Linz

Gilberto Turati; University of Torino

Presented by: [Carmelo Petraglia](#), University of Basilicata

Discussant: [Massimo Finocchiaro Castro](#), Mediterranean Univ. of Reggio Calabria

Session ID 53: [Designing Optimal Tax Structures](#)

August 25, 2013 9:00 to 11:00

Session Chair: [Katherine Cuff](#), McMaster University

Session type: contributed

[Monitoring and Optimal Income Taxation with Involuntary Unemployment](#)

By Robin Boadway; Queen's University

Katherine Cuff; McMaster University

Presented by: [Katherine Cuff](#), McMaster University

Discussant: [Linus Mattauch](#), Mercator Research Institute / TU Berlin

[Hypergeorgism: When is rent taxation as a remedy for insufficient capital accumulation socially optimal?](#)

By Ottmar Edenhofer; Potsdam Institute for Climate Impact Research / MCC

Linus Mattauch; Mercator Research Institute / TU Berlin

Jan Siegmeier; MCC Mercator Research Institute on Global Commons and Climate Change / TU Berlin

Presented by: [Linus Mattauch](#), Mercator Research Institute / TU Berlin

Discussant: [Hongyan Yang](#), Jacobs University Bremen

[Hypergeorgism: When is rent taxation as a remedy for insufficient capital accumulation socially optimal?](#)

By Ottmar Edenhofer; Potsdam Institute for Climate Impact Research / MCC

Linus Mattauch; Mercator Research Institute / TU Berlin

Jan Siegmeier; MCC Mercator Research Institute on Global Commons and Climate Change / TU Berlin

Presented by: [Linus Mattauch](#), Mercator Research Institute / TU Berlin

Discussant: [Hongyan Yang](#), Jacobs University Bremen

[Second-Best Income Taxation with Endogenous Human Capital and Borrowing Constraints](#)

By Bas Jacobs; Erasmus School of Economics, Erasmus University Rotterdam

Hongyan Yang; Jacobs University Bremen

Presented by: [Hongyan Yang](#), Jacobs University Bremen

Discussant: [Katherine Cuff](#), McMaster University

Session ID 54: [Issues in International Taxation](#)

August 25, 2013 9:00 to 11:00

Session Chair: [Ulf Maier](#), LMU München

Session type: contributed

[Regulatory competition in credit markets with capital standards as signals](#)

By Andreas Haufler; University of Munich

Ulf Maier; LMU München

Presented by: [Ulf Maier](#), LMU München

Discussant: [Johannes Pauser](#), Institute for Employment Research (IAB)

[Tax Competition and Double Tax Treaties with Mergers and Acquisitions](#)

[\[slides\]](#)

By Benjamin Siggelkow; University of Hagen

Presented by: [Benjamin Siggelkow](#), University of Hagen

Discussant: [Julian Alworth](#), European Investment Consulting

[The CCCTB option – an experimental study](#)

[\[slides\]](#)

By Andreas Oestreicher; Georg-August-Universität Göttingen

Claudia Keser; Universität Göttingen

Gerrit Kimpel; Georg-August-Universität Göttingen

Presented by: [Andreas Oestreicher](#), Georg-August-Universität Göttingen

Discussant: [Benjamin Siggelkow](#), University of Hagen

[Capital mobility, imperfect labour markets, and the provision of public goods](#)

By Johannes Pauser; Institute for Employment Research (IAB)

Presented by: [Johannes Pauser](#), Institute for Employment Research (IAB)

Discussant: [Johannes Becker](#), University of Münster

Session ID 70: [Local Public Finance](#)

August 25, 2013 9:00 to 11:00

Session Chair: [Fabio Padovano](#), Université Rennes 1

Session type: contributed

[Institutions improving fiscal performance: evidence from Swedish municipalities](#)

By Lina Maria Ellegård; Lund University

Jens Dietrichson; Lund University

Presented by: [Jens Dietrichson](#), Lund University

Discussant: [Tra Tran](#), Sorbonne Business School

[Governments' use of Public Private Partnership: Looking for Hiding Debt or Efficiency](#)

By Marco Buso; University of Padova

Frédéric Marty; University of Nice Sophia-Antipolis

Tra Tran; Sorbonne Business School

Presented by: [Tra Tran](#), Sorbonne Business School

Discussant: [Jens Dietrichson](#), Lund University

[Interactions in local governments' spending decisions: Evidence from Portugal](#)

By Hélia Costa; European University Institute

Linda Veiga; Universidade do Minho and NIPE

Miguel Portela; University of Minho

Presented by: [Linda Veiga](#), Universidade do Minho and NIPE

Discussant: [Benjamin Lockwood](#), Warwick

[Tax More, Employ More? A Regression Discontinuity Analysis of Local Political Parties in the UK](#)

By Benjamin Lockwood; Warwick

Presented by: [Benjamin Lockwood](#), Warwick

Discussant: [Linda Veiga](#), Universidade do Minho and NIPE

Session ID 84: [Corporate Taxation](#)

August 25, 2013 9:00 to 11:00

Session Chair: [Dominika Langenmayr](#), University of Munich

Session type: contributed

[FAT or VAT? The Financial Activities Tax as a Substitute to Imposing Value Added Tax on Financial Services](#)

By Thiess Buettner; FAU Erlangen Nuremberg

Katharina Erbe; FAU Erlangen Nuremberg

Presented by: [Katharina Erbe](#), FAU Erlangen Nuremberg
Discussant: [Thomas Hemmelgarn](#), European Commission

[Taxation and Corporate Risk-Taking](#)

By Dominika Langenmayr; University of Munich
Rebecca Lester; Massachusetts Institute of Technology
Presented by: [Dominika Langenmayr](#), University of Munich
Discussant: [Masaaki Suzuki](#), Kyoto University

[Tax Reforms and the Capital Structure of Banks](#)

By Thomas Hemmelgarn; European Commission
Daniel Teichmann; Goethe University Frankfurt
Presented by: [Daniel Teichmann](#), Goethe University Frankfurt
Discussant: [Katharina Erbe](#), FAU Erlangen Nuremberg

[Corporate Effective Tax Rates in Asian Countries](#)

By Masaaki Suzuki; Kyoto University
Presented by: [Masaaki Suzuki](#), Kyoto University
Discussant: [Dominika Langenmayr](#), University of Munich

Session ID 93: [Public Policy and Subnational Operations](#)

August 25, 2013 9:00 to 11:00

Session Chair: [Ehtisham Ahmad](#), London School of Economics
Session type: contributed

[Public-private contracting under limited commitment](#)

[\[slides\]](#)

By Daniel Danau; University of Caen
Annalisa Vinella; University of Bari
Presented by: [Annalisa Vinella](#), University of Bari
Discussant: [Martin Altemeyer-Bartscher](#), Halle Institute for Economic Research

[Fiscal Policy May Be Harmful When It Is Effective](#)

[\[slides\]](#)

By Yasushi Iwamoto; University of Tokyo
Presented by: [Yasushi Iwamoto](#), University of Tokyo
Discussant: [Floris Zoutman](#), Erasmus University/Tinbergen Institute

[Implementing the second-best allocation: identifying the simplest possible tax system](#)

By Sander Renes; Erasmus University Rotterdam
Floris Zoutman; Erasmus University/Tinbergen Institute
Presented by: [Floris Zoutman](#), Erasmus University/Tinbergen Institute

Discussant: [Yasushi Iwamoto](#), University of Tokyo

[On Inter-jurisdictional Cooperation and Bureaucracy Efficiency](#)

By Martin Altemeyer-Bartscher; Halle Institute for Economic Research

Peter haug; Halle Institute for Economic Research

Presented by: [Martin Altemeyer-Bartscher](#), Halle Institute for Economic Research

Discussant: [Annalisa Vinella](#), University of Bari

Session ID 103: [Environmental and climate economics](#)

August 25, 2013 9:00 to 11:00

Session Chair: [Panos Hatzipanayotou](#), Athens University of Economics and Busin

Session type: contributed

[Biofuel mandate versus favourable taxation of electric cars: The case of Norway](#)

[\[slides\]](#)

By Geir Bjertnæs; Statistics Norway

Presented by: [Geir Bjertnæs](#), Statistics Norway

Discussant: [Lydia Blaschtschak](#), TU Berlin

[Optimal consumption Taxes, Cross-Border Pollution and Economic Integration](#)

By Panos Hatzipanayotou; Athens University of Economics and Busin

Michael Michael; University of Cyprus

Presented by: [Panos Hatzipanayotou](#), Athens University of Economics and Busin

Discussant: [Karl Zimmermann](#), TU Berlin

[On the Externalities of Carbon Taxation](#)

[\[slides\]](#)

By Hendrik Ritter; Otto-von-Guericke-Universität Magdeburg

Karl Zimmermann; TU Berlin

Presented by: [Karl Zimmermann](#), TU Berlin

Discussant: [Sinikka Hamalainen](#), University of Tampere

[Unilateral Environmental Policy and Heterogeneous Firms](#)

By Lydia Blaschtschak; TU Berlin

Presented by: [Lydia Blaschtschak](#), TU Berlin

Discussant: [Geir Bjertnæs](#), Statistics Norway

Session ID 101: [Government Size, Public Investment, Labor Market, and Growth](#)

August 25, 2013 9:00 to 11:00

Session Chair: [Akpan Ekpo](#), WAIFEM

Session type: contributed

[Heterogeneous Effects of European Monetary Integration on Labor Market Institutions](#)

By Zohal Hessami; University of Konstanz

Presented by: [Zohal Hessami](#), University of Konstanz

Discussant: [Akpan Ekpo](#), WAIFEM

[Can a Government Enhance Long-run Growth by Changing the Composition of Public Expenditure?](#)

By Atsuyoshi Morozumi; University of Nottingham

Santiago Acosta Ormaechea; IMF

Presented by: [Atsuyoshi Morozumi](#), University of Nottingham

Discussant: [Zohal Hessami](#), University of Konstanz

[STATE, PUBLIC INVESTMENTS AND ECONOMIC DEVELOPMENT IN WEST AFRICA: EVIDENCE FROM PANEL DATA](#)

[\[slides\]](#)

By Akpan Ekpo; WAIFEM

Presented by: [Akpan Ekpo](#), WAIFEM

Discussant: [Francisco Veiga](#), Universidade do Minho

[Government size and economic development](#)

[\[slides\]](#)

By Susana Martins; Universidade do Minho

Francisco Veiga; Universidade do Minho

Presented by: [Francisco Veiga](#), Universidade do Minho

Discussant: [Atsuyoshi Morozumi](#), University of Nottingham

[Session ID 113: Keynote Lecture V: Economic Development, Leadership Change, and Democratization](#)

August 25, 2013 11:30 to 12:30

Session Chair: [Jorge Martinez-Vazquez](#), Georgia State University

Session type: panel

Economic Development, Leadership Change, and Democratization

Presented by:

[Daniel Treisman](#), UCLA

This program was last updated on 2013-09-12 8:47:49 EDT