



68<sup>th</sup> Annual Congress of the  
International Institute of Public Finance

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**PROGRAM**

This version Aug 14, 2012

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**PUBLIC FINANCE, PUBLIC DEBT  
AND GLOBAL RECOVERY**



**AUGUST 16–19, 2012  
DRESDEN, GERMANY**

Photo: Sylvio Dittrich



**TECHNISCHE  
UNIVERSITÄT  
DRESDEN**

## PROGRAM AT A GLANCE

### THURSDAY 16

08.00

**Registration\***

09.00

**Opening Ceremony**

10.00

**Keynote Lecture I**

“Fiscal policy after the great recession”  
Alberto Alesina  
(Harvard University)

11.00

**COFFEE BREAK**

11.30

**Working Group**

Session A

13.00

**LUNCH**

14.00

**Working Group**

Session B

16.00

**COFFEE BREAK**

16.30

**Keynote Lecture II**

“The changing environment of corporate taxation”  
James R. Hines  
(University of Michigan)

17.30

**General Assembly of IIPF Members**

19.00

**Welcome Reception**

20.00

**GET TOGETHER FOR PHD STUDENTS**

Café B'liebig\*\*

### FRIDAY 17

09.00

**Working Group**

Session C

11.00

**COFFEE BREAK**

11.30

**Keynote Lecture III**

“Weathering the crisis and beyond: perspectives for the Euro area”  
Christoph M. Schmidt  
(RWI Essen)

12.30

**LUNCH (TO GO) & BREAK**

14.00

**EXCURSION**

**Boat Trip to Pillnitz Palace**

Followed by a Barbecue at the Waldschlösschen Brewery & Beergarden

### SATURDAY 18

09.00

**Working Group**

Session D

11.00

**COFFEE BREAK**

11.30

**Working Group**

Session E

13.00

**LUNCH**

14.00

**Keynote Lecture IV**

“Fixing America’s fiscal policies”

Laurence J. Kotlikoff  
(Boston University)

15.00

**COFFEE BREAK**

15.30

**Working Group**

Session F

17.30

**BREAK**

19.30

**CONFERENCE DINNER**

International Congress Center Dresden

### SUNDAY 19

09.00

**Working Group**

Session G

11.00

**COFFEE BREAK**

11.30

**Keynote Lecture V**

“Fiscal policy and migration”  
Assaf Razin  
(Tel Aviv University & Cornell University)

12.30

**Closing and Awards Ceremony**

13.30

**LUNCH (TO GO)**

\* In addition, registration will also be open during all plenary and working group sessions (Thursday to Sunday)

\*\* On your own expenses (no registration required, group meets 8pm at the entrance of the Auditorium Center)



# WELCOME TO DRESDEN

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Dear Participants,

It is a great pleasure to welcome you to the **68<sup>th</sup> Annual Congress of the International Institute of Public Finance (IIPF 2012)** hosted by the Technische Universität Dresden.

**Dresden** – also known as the 'Florence of the North' – has a history of more than 800 years. The city is famous for its splendid arts collections, baroque architecture and exciting cultural life. More than 9.5 million visitors come to Dresden each year. I am confident that you will greatly enjoy the location of this year's congress. The Technische Universität Dresden has its roots in the Royal Saxon Technical School that was founded in 1828. Today it is a university that unites the natural and engineering sciences with the humanities and social sciences, as well as medicine. With more than 36,000 students and 6,500 staff members, TU Dresden is among the largest and best performing universities in Germany. I wish to express my gratitude to the local organizers, Alexander Kemnitz, Georg Milbradt and Marcel Thum, and their team for organizing and hosting this congress.

The 2012 congress will focus on **Public Finance, Public Debt and Global Recovery**. The scientific committee chaired by Jack Mintz and Michael Smart has put together an exciting program. A series of plenary lectures will deliver new insights into questions of sovereign debt and state default from a public finance perspective. The plenary lectures will be given by Alberto Alesina, James R. Hines, Laurence J. Kotlikoff, Assaf Razin and Christoph Schmidt. In addition, there will be more than 80 contributed-paper sessions from all areas of public finance. I am looking forward to stimulating presentations and lively discussions.

On behalf of the IIPF, I would like to thank the sponsors of this Congress for their generous support. Those include the City of Dresden, Deutsche Forschungsgemeinschaft (German Research Foundation), Dr. Quendt Backwaren GmbH, the European Central Bank, the German Federal Ministry of Finance, the German Federal Ministry for Economic Cooperation and Development / Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH, ifo Institute for Economic Research Dresden Branch, Ostsächsische Sparkasse Dresden, Sächsische Aufbaubank SAB and Technische Universität Dresden.

I look forward to meeting with you in Dresden.



Robin Boadway

President, International Institute of Public Finance

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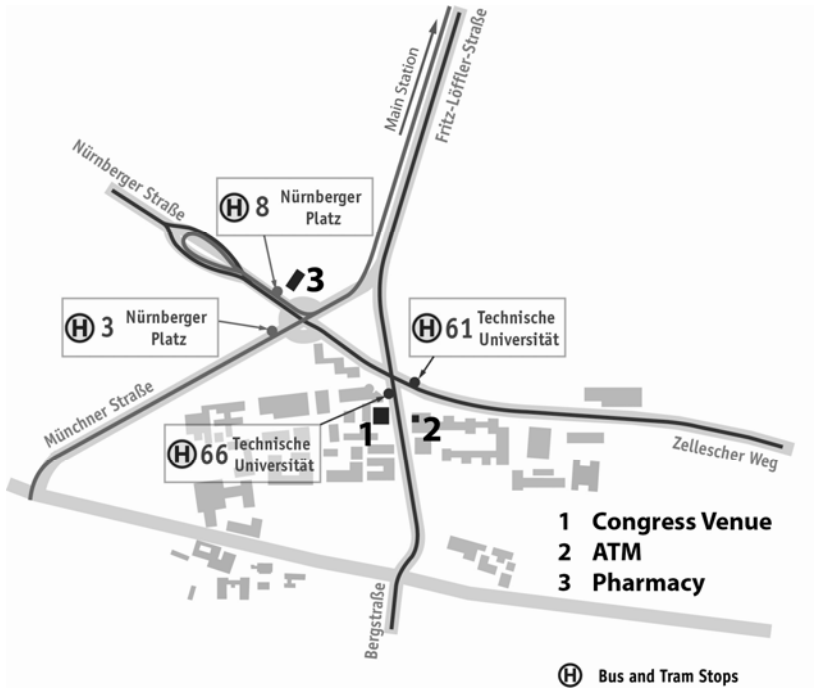
# GENERAL INFORMATION

## CONGRESS VENUE

All sessions of the congress will be held in the Auditorium Center (Hörsaalzentrum) of the TU Dresden (Bergstraße 64, D-01069 Dresden, Germany).

How to reach the congress venue from downtown Dresden:

- From the Main Station: Take the bus no. 66 (direction Coschütz or Mockritz). Get off at the second stop (Technische Universität/Fritz Förster Platz).
- From the city center: Take the tram no. 3 (direction Coschütz) or the tram no. 8 (direction Südvorstadt). Get off at Nürnberger Platz. It is a 5 minute walk to the congress venue



## CREDIT CARDS AND ATM

Credit cards (Visa, Master and American Express) are accepted at most businesses including restaurants and shopping centers. Maestro/EC-cards are commonly accepted. ATMs are located at the arrivals level in the airport, at the main station (exit north and exit east) and in the vicinity of the Congress venue (see map on page 3).

## INTERNET ACCESS AND BUSINESS CENTER

The Auditorium Center is equipped with a secure WiFi. You will receive your personal access information at the Media Check in room E01 of the Auditorium Center. In addition, computers with high-speed internet access are available in room E01 (see map page 60).

## MEALS AND BEVERAGES

The lunches will be served in the lobby of the Auditorium Center. Hot and cold beverages will be at your disposal all day.

## MEDIA CHECK

To ensure that presentation slides (PDF or Power Point) are available in the seminar rooms they have to be submitted to your Conference Maker account (prior to the conference) or to the Media Check desk (during the conference).

The Media Check is located in room E01 (see map page 60). Files need to be handed in at least one hour prior to the session start.

## MEDICAL ASSISTANCE

Please contact the registration desk in room E01 at the Auditorium Center. In case of an emergency, call 112. The pharmacy closest to the Congress venue is marked in the map on page 3.

## NAME BADGE

Your name badge is your admission to all Congress activities including the scientific sessions, lunches and social events. Participants are kindly requested to wear their personal name badge at all conference events. The personal name badge is also valid as a ticket for public transport in Dresden during the conference; the name badge and a valid ID have to be shown in case of an inspection.

## REGISTRATION DESK AND INFORMATION

Registration will take place in room E01 at the Auditorium Center of the TU Dresden (see map page 60). The registration / information desk will be open at the following hours:

- 15.08.2012            17:00 – 18:30
- 16.08.2012            07:30 – 19:00
- 17.08.2012            08:00 – 14:00
- 18.08.2012            08:00 – 17:00
- 19.08.2012            08:00 – 14:00

Contact to registration / information desk (during opening hours):

- Phone: +49 351 463 48812
- Fax: +49 351 463 48814

In case you need support outside business hours, please call +049 160 744 0002 or +49 160 744 0028

## SECRETARIAT OF THE IIPF 2012 CONGRESS

Intercom Dresden GmbH  
Zellescher Weg 3  
01069 Dresden | Deutschland  
Phone: +49 351 3201730  
Fax: +49 351 32017333

## TRANSPORTATION

Dresden offers an excellent public transport infrastructure. The name badge is also valid as a ticket for public transport (city buses, trams) for the duration of the conference. The ticket is not valid for suburban trains (S-Bahn).

The bus stop 'Technische Universität Dresden' is right in front of the Auditorium Center (see map page 3). The next tram stop is 'Nürnberger Platz', 5 min walking distance from the congress venue.

Taxis can be ordered by calling +49 351 211 211. Our staff at the conference secretariat will be glad to assist you.

## SOCIAL EVENTS

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### WELCOME RECEPTION (THURSDAY, AUGUST 16)

The Welcome Reception will take place in the lobby of the Auditorium Center of the TU Dresden from 19:00 to 20:00. Fingerfood and a selection of drinks will be served.

### GET TOGETHER FOR PHD STUDENTS (THURSDAY, AUGUST 16)

The Get Together for PhD Students will take place in the Café B'liebig (see map on page 8). Drinks and food are on your own expense. No registration required. The group meets 20:00 at the entrance of the Auditorium Center.

### EXCURSION (FRIDAY, AUGUST 17)

The half-day excursion starts at 14:00 at the landing no. 3 (Terrassenufer; see map on back cover). The closest tram stops are 'Synagoge' (no. 3, 7, 8) and 'Theaterplatz' (no. 4, 8, 9). Please make sure to be there on time. The motorship "August der Starke" takes us up the river to the Pillnitz Palace where all participants have the opportunity to explore the palace and the park. Additional information material (including a local map) will be provided at arrival. At 17:45 coaches will depart from the Pillnitz parking lot for the Waldschlösschen brewery and beer garden where we will enjoy a traditional barbecue. The excursion ends 20:30 at the Waldschlösschen. You may return to the city center by tram (no. 11, direction Zschernitz via Postplatz) or take an extended stroll along the river Elbe (30-40 minutes).

### CONFERENCE DINNER (SATURDAY, AUGUST 18)

On Saturday evening, all participants are invited to the International Congress Center Dresden for a formal dinner (19.30).

How to reach the International Congress Center Dresden (ICC):

- Tram stop 'Theaterplatz' (no. 4, 8, 9): walk down to the river bank and follow the sidewalk along river westwards (river is on your right side). You will pass the Saxon Landtag and the Maritim Hotel before you reach the ICC (10 minutes).
- Tram stop 'Kongresszentrum' (no. 6, 11): Walk down Devrientstraße (200 metres), which ends right in front of the ICC (2 minutes).

Please find the latest news on the conference homepage: [www.iipf2012.de](http://www.iipf2012.de)



## WHERE THE LOCALS GO OUT

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### OLD TOWN (ALTSTADT)

**Weißer Gasse:** Various cafés and restaurants serving international cuisine (Spanish tapas, Sushi, Dutch, Vietnamese, pizza&pasta, Indian, Irish pub).

**Area around Frauenkirche** (Church of our Lady): Several brew pubs

- **Freiberger Schankhaus** (Neumarkt 8): local beer
- **Augustiner** (An der Frauenkirche 16/17): Bavarian beer
- **Radeberger Spezialausschank** (Terrassenufer 1): local beer

**Alte Meister** (Restaurant, Theaterplatz 1a): The Alte Meister café & restaurant is the museum café of the world-famous gallery of the same name. It is located in the Zwinger and offers a beautiful view of the Semper Opera and the theatre square. The restaurant offers freshly made international cuisine.

### NEW TOWN (NEUSTADT)

**Elbsegler** (Grosse Meissner Str. 15): The beer garden on the banks of the Elbe River offers the famous "Canaletto view" of the Dresden Old Town.

**Königstraße:** Königstraße built in 1731 consists of unbroken rows of baroque patrician houses. Along the street and in the inner courtyards, you will find a large variety of restaurants (Spanish tapas bars, Italian ristorante, Czech beer bar&restaurant, Asian cuisine, South African cuisine, wine bars, Irish pub...).

**Äußere Neustadt** (Hotspot, bars, cafés, restaurants): Dresden's center of alternative culture and student night-life. You will find a large variety of bars. Here is just a small collection of nice places:

- **Bautzner Tor** (Hoyerswerdaer Str. 37): This pub has maintained the atmosphere of a traditional German 'Kneipe' (pub) and serves high-quality beer from a local micro brewery.
- **Raskolnikoff** (Boehmische Str. 34): Recommendable restaurant with an open kitchen where you can watch the chef preparing fresh and tasty food. The menu changes daily and offers mostly seasonal cuisine.
- **Villandry** (Jordanstraße 8): A daily changing menu with Mediterranean dishes in a simple but elegant atmosphere. Reservation recommended (+49 351-899 67 24; essen@villandry.de).
- **Curry&Co** (Louisenstraße 62): Try traditional German fast food. This take-away offers different kinds of sausages (pork, beef, chicken, vegan), which you can combine with different sauces and French fries. Long opening hours!

### UP THE ELBE RIVER

- **Schillergarten** (beer garden, Schillerplatz 9): The beer garden offers a grand view of the "Blaues Wunder" bridge and the hills of Loschwitz across the river.

- **Villa Marie** (Fährgässchen 1): Next to the Schillergarten, Villa Marie offers Mediterranean cuisine in a beautiful old villa at the banks of the river Elbe. The little village across the bridge is a favorite spot for artists and antique dealers. Several nice little cafés and restaurants.
- **Café Clara** (Friedrich-Wieck-Str. 20): Wine bar.
- **La Campagnola** (Friedrich-Wieck-Straße 45): Italian restaurant.

#### CLOSE TO CAMPUS:

Some typical student pubs located in the vicinity of the congress venue:

- **Campus** (Hübnerstrasse 13): Pub.
- **Hübner's** (Nürnberger Strasse 32): Pub.
- **Café B'liebig** (Liebigstraße 24) : Pub.



## OPENING CEREMONY

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**Robin Boadway**

(President of the IIPF)

**Hans Müller-Steinhagen**

(Rector, TU Dresden)

**Ludger Schuknecht**

(Directorate General I, Federal Ministry of Finance, Germany)

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Thursday, August 16<sup>th</sup>, 2012

Auditorium 03, 9:00-10:00

## KEYNOTE LECTURES

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**Alberto Alesina**

(Harvard University)

**Fiscal policy after the great recession**

Chair: Robin Boadway (Queen's University)

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Thursday, August 16<sup>th</sup>, 2012

Auditorium 03, 10:00-11:00

**James R. Hines**

(University of Michigan)

**The changing environment of corporate taxation**

Chair: Michael Devereux (University of Oxford)

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Thursday, August 16<sup>th</sup>, 2012

Auditorium 03, 16:30-17:30

**Christoph M. Schmidt**

(RWI Essen)

**Weathering the crisis and beyond: perspectives for the Euro area**

Chair: Marcel Thum (TU Dresden)

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Friday, August 17<sup>th</sup>, 2012

Auditorium 03, 11:30-12:30

**Laurence J. Kotlikoff**

(Boston University)

**Fixing America's fiscal policies**

Chair: Alfons Weichenrieder (Goethe University Frankfurt)

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Saturday, August 18<sup>th</sup>, 2012

Auditorium 03, 14:00-15:00

**Assaf Razin**

(Tel Aviv University & Cornell University)

**Fiscal policy and migration**

Chair: Jack Mintz (University of Calgary)

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Sunday, August 19<sup>th</sup>, 2012

Auditorium 03, 11:30-12:30

**A01 GIZ Panel: Public Debt and Good Financial Governance****Th, Aug 16**

Chair: Matthias Witt (GIZ)

Room E03, 11:30-13:00

- Moritz Krämer (Standard & Poor's)
- Beate Jochimsen (Berlin School of Economics and Law, DIW)
- Adeniyi Jimmy Adedokun (University of Ibadan, Nigeria)
- Boniface Ngah Epo (University of Yaoundé II, Cameroon)
- Matthias Witt (GIZ)

**A02 Political Economy of Federalism****Th, Aug 16**

Chair: Andrey Timofeev (Georgia State University)

Room E05, 11:30-13:00

**Fiscal federalism and political selection: evidence from Italy**

GILBERTO TURATI (UNIVERSITY OF TORINO); Massimo Bordignon (Catholic University of Milan); Matteo Gamalerio (London School of Economics)

Discussant: Andrey Timofeev (Georgia State University)

**Communication in federal politics: universalism, policy uniformity, and the optimal allocation of fiscal authority**

ANKE KESSLER (SIMON FRASER UNIVERSITY)

Discussant: Eva Mork (University of Uppsala)

**Local tax setting and electoral accountability**

EVA MORK (UNIVERSITY OF UPPSALA); Mattias Nordin (University of Uppsala)

Discussant: Aristotelis Boukouras (University of Edinburgh)

**A03 Foreign Aid and Remittances****Th, Aug 16**

Chair: Chung Mo Koo (Kangwon National University)

Room 101, 11:30-13:00

**Financing development: foreign aid versus loans**

SAJAL LAHIRI (SOUTHERN ILLINOIS UNIVERSITY CARBONDALE); Subhayu Bandyopadhyay (Federal Reserve Bank of St. Louis); Javed Younas (American University of Sharjah)

Discussant: Marcus Drometer (Ifo Institute)

**The impact of foreign aid on institutional quality**

MARCUS DROMETER (IFO INSTITUTE)

Discussant: Sajal Lahiri (Southern Illinois University Carbondale)

**A04 Environmental Economics I****Th, Aug 16**

Chair: Sinikka Hämäläinen (University of Tampere)

Room 103, 11:30-13:00

**Optimal fuel-specific carbon pricing and time dimension of leakage**

FLORIAN HABERMACHER (UNIVERSITY OF ST. GALLEN)

Discussant: Christian Beermann (University of Munich)

**Reassessing the green paradox**

MARK SCHOPF (UNIVERSITY OF PADERBORN); Hendrik Ritter (Otto-von-Guericke-University Magdeburg)

Discussant: Sinikka Hamalainen (University of Tampere)

**Optimal unilateral climate policy in the presence of carbon leakage**

CHRISTIAN BEERMANN (UNIVERSITY OF MUNICH)

Discussant: Mark Schopf (University of Paderborn)

**A05 Health and Public Policy****Th, Aug 16**

Chair: Florian Morath (Max Planck Institute for Tax Law and Public Finance)

Room 105, 11:30-13:00

**Healthy life expectancy, dynamic efficiency, and a pareto-improving subsidy for long-term care**

KAZUTOSHI MIYAZAWA (DOSHISHA UNIVERSITY)

Discussant: Franz Westermaier (Philipps University Marburg)

**An experimental investigation of mixed systems of public and private finance**

KATHERINE CUFF (MCMASTER UNIVERSITY)

Discussant: Florian Morath (Max Planck Institute for Tax Law and Public Finance)

**Impacts of parental health on children's development of personality traits and problem behavior: evidence from parental health shocks**

FRANZ WESTERMAIER (PHILIPPS UNIVERSITY MARBURG); Brant Morefield (Abt Associates); Andrea Muehlenweg

Discussant: Katherine Cuff (McMaster University)

## A06 Fiscal and Monetary Policy

Chair: Javier Perez (Bank of Spain)

Th, Aug 16

Room 108, 11:30-13:00

### Unconventional monetary policy in a model of fiscal-monetary policy interaction

NORITAKA KUDOH (HOKKAIDO UNIVERSITY)

Discussant: Nadjeschda Arnold (University of Munich)

### Pensions, debt and inflation risk in a monetary union

YVONNE ADEMA (ERASMUS UNIVERSITY OF ROTTERDAM)

Discussant: Javier Perez (Bank of Spain)

### Disincentives for governments in a monetary union

NADJESCHDA ARNOLD (UNIVERSITY OF MUNICH)

Discussant: Yvonne Adema (Erasmus University of Rotterdam)

## A07 Public Debt and the Bond Market

Chair: Annelies Hoebeek (University College Ghent)

Th, Aug 16

Room 201, 11:30-13:00

### Fiscal adjustment and the costs of public debt service: evidence from OECD countries

CHRISTOPH A. SCHALTEGGER (UNIVERSITY OF LUCERNE)

Discussant: Annelies Hoebeek (University College Ghent)

### Determining 'financial crowding out' in deregulated regime: empirical evidence on fiscal deficit-interest rate links from India

LEKHA CHAKRABORTY (NATIONAL INSTITUTE OF PUBLIC FINANCE AND POLICY)

Discussant: Luciano Greco (University of Padua)

### Sovereign risk in the Euro area: is it mostly fiscal or financial?

LUCIANO GRECO (UNIVERSITY OF PADUA)

Discussant: Christoph A. Schaltegger (University of Lucerne)

**A08 Public and Private Firms****Th, Aug 16**

Chair: Myung-bae Yeom (Chungnam National University)

Room 204, 11:30-13:00

**Political control of government enterprises: who controls whom?**

JØRN RATTSTØ (NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY)

Discussant: Klaas Staal (University of Bonn)

**Cost efficiency and scale economies of Japanese water utilities**

THEARA HORN (UNIVERSITY OF TOKYO); Hitoshi Saito (Osaka University)

Discussant: Jørn Rattstø (Norwegian University of Science and Technology)

**Privatizations and efficiency**

KLAAS STAAL (UNIVERSITY OF BONN); Ernesto Crivelli (International Monetary Fund)

Discussant: Theara Horn (University of Tokyo)

**A09 Fiscal Policy in General Equilibrium****Th, Aug 16**

Chair: Panu Poutvaara (University of Munich; Ifo Institute)

Room 301, 11:30-13:00

**Public providers, or private providers, of public goods? A dynamic general equilibrium study**

VANGHELIS VASSILATOS (ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS); George Economides (Athens University of Economics and Business); Apostolis Philippopoulos (Athens University of Economics and Business)

Discussant: Panu Poutvaara (University of Munich; Ifo Institute)

**Education and optimal dynamic taxation: the role of income-contingent student loans**

DOMINIK SACHS (UNIVERSITY OF KONSTANZ); Sebastian Findeisen (University of Zurich)

Discussant: Joong-Ho Kook (Yokohama City University)

**Human capital investment and divergence of income**

JOONG-HO KOOK (YOKOHAMA CITY UNIVERSITY)

Discussant: Dominik Sachs (University of Konstanz)

**A10 Resource Revenues**

Chair: Constance Smith (University of Alberta)

**Th, Aug 16**

Room 304, 11:30-13:00

**Local natural resource curse?**

PERNILLE PARMER (NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY); Lars Borge (Norwegian University of Science and Technology); Ragnar Torvik (Norwegian University of Science and Technology)

Discussant: Gunther Markwardt (TU Dresden)

**Natural resource rents and internal conflicts - how decentralization lifts the curse**

GUNTHER MARKWARDT (TU DRESDEN); Christian Lessmann (TU Dresden); Mohammad Reza Farzanegan (Philipps-University Marburg)

Discussant: Constance Smith (University of Alberta)

**A11 Challenges to Redistributive Taxes:**

**Self-Employment, Mobility and Politics**

Chair: Stefan Traub (University of Bremen)

**Th, Aug 16**

Room 401, 11:30-13:00

**An empirical model of tax convexity and self-employment**

JEAN-FRANCOIS WEN (UNIVERSITY OF CALGARY)

Discussant: Stefan Traub (University of Bremen)

**Citizen candidates and voting over incentive-compatible nonlinear income tax schedules**

CRAIG BRETT (MOUNT ALLISON UNIVERSITY); John Weymark (Vanderbilt University)

Discussant: Laurent Simula (University of Uppsala)

**Optimal income tax competition in an economy à la Stiglitz**

LAURENT SIMULA (UNIVERSITY OF UPPSALA); Etienne Lehmann (CREST); Alain Trannoy (EHESS)

Discussant: Craig Brett (Mount Allison University)



**A12 Public and Private Pensions****Th, Aug 16**

Chair: Jan Bonenkamp (CPB Netherlands Bureau for Economic Policy Analysis)

Room 403, 11:30-13:00

**Pension reform and income inequality among the elderly in 15 European countries**

KEES GOUDSWAARD (LEIDEN UNIVERSITY); Jim Been (Leiden University); Koen Caminada (Leiden University)

Discussant: Caicai Du (University of Maastricht)

**Redistribution, retirement and pension reform**

JAN BONENKAMP (CPB NETHERLANDS BUREAU FOR ECONOMIC POLICY ANALYSIS)

Discussant: Koen Caminada (Leiden University)

**The macroeconomic consequences of defined benefit and defined contribution pensions in the context of the financial crisis**

CAICAI DU (UNIVERSITY OF MAASTRICHT)

Discussant: Jan Bonenkamp (CPB Netherlands Bureau for Economic Policy Analysis)

**A13 Taxpayer Response to Income Taxation****Th, Aug 16**

Chair: Vidar Christiansen (University of Oslo)

Room 405, 11:30-13:00

**Bunching and non-bunching at kink points of the Swedish tax schedule**

HAKAN SELIN (UNIVERSITY OF UPPSALA); Spencer Bastani (University of Uppsala)

Discussant: Vidar Christiansen (University of Oslo)

**Elasticity of taxable income and entrepreneurs: does tax avoidance really matter?**

JARKKO HARJU (GOVERNMENT INSTITUTE FOR ECONOMIC RESEARCH); Tuomas Matikka (University of Tampere)

Discussant: Leon Bettendorf (CPB)

**Estimating the labour supply response to the earned income tax credit for single mothers in the Netherlands**

LEON BETTENDORF (CPB); Kees Folmer (CPB); Egbert Jongen (CPB)

Discussant: Hakan Selin (University of Uppsala)

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**B01 Retirement Income Security**

Chair: Helmuth Cremer (University of Toulouse)

**Th, Aug 16**

Room E03, 14:00-16:00

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**Time inconsistency and retirement choice**

SCOTT T. FINDLEY (UTAH STATE UNIVERSITY); Frank Caliendo (Utah State University)

Discussant: Jonas Kolsrud (University of Uppsala)

**Temptation, self-control and the redistributive role of public pensions**

JEAN-DENIS GARON (QUEEN'S UNIVERSITY)

Discussant: Helmuth Cremer (University of Toulouse)

**Precaution versus risk aversion: decomposing the effect of unemployment benefits on saving**

JONAS KOLSRUD (UNIVERSITY OF UPPSALA)

Discussant: Jean-Denis Garon (Queen's University)

**Long-term care policy, myopia and redistribution**

HELMUTH CREMER (UNIVERSITY OF TOULOUSE); Kerstin Roeder (University of Munich)

Discussant: Scott T. Findley (Utah State University)

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**B02 Taxation of Firms**

Chair: Kerstin Schneider (University of Wuppertal)

**Th, Aug 16**

Room E05, 14:00-16:00

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**Should tax policy favor high- or low-productivity firms?**

DOMINIKA LANGENMAYR (UNIVERSITY OF MUNICH); Christian Bauer (University of Munich); Andreas Hauffer (University of Munich)

Discussant: Andrea Schneider (University of Münster)

**Taxation of mobile firms with unknown mobility**

ANDREA SCHNEIDER (UNIVERSITY OF MÜNSTER); Johannes Becker (University of Münster)

Discussant: Yi Zhou (Peking University)

**The impact of tax incentives on economic activity of entrepreneurs**

TUOMAS KOSONEN (VATT); Jarkko Harju (Government Institute for Economic Research)

Discussant: Kerstin Schneider (University of Wuppertal)

**The impact of tax rebates on firm value: evidence from high-tech certificates announcements in China**

YI ZHOU (PEKING UNIVERSITY)

Discussant: Dominika Langenmayr (University of Munich)

**B03 Tax Compliance and Evasion I****Th, Aug 16**

Chair: Philipp Doerrenberg (University of Cologne)

Room 101, 14:00-16:00

**Tax credits response to tax enforcement: evidence from a quasi-experiment in Chile**

CLAUDIO AGOSTINI (UNIVERSITY OF ADOLFO IBAÑEZ); Claudia Martinez (University of Chile)

Discussant: Sascha Hokamp (Brandenburg University of Technology Cottbus)

**Dynamics of tax evasion resulting from agent-heterogeneity, age-effects, and public goods provision - an agent-based simulation**

SASCHA HOKAMP (BRANDENBURG UNIVERSITY OF TECHNOLOGY COTTBUS)

Discussant: Claudio Agostini (University of Adolfo Ibañez)

**Beyond the veil of ignorance: the influence of the direct democracy on the shadow economy**

FRIEDRICH SCHNEIDER (UNIVERSITY OF LINZ)

Discussant: Philipp Doerrenberg (University of Cologne)

**B04 Taxation of the Family****Th, Aug 16**

Chair: Carlos E. da Costa (Graduate School of Economics Getulio Vargas)

Room 103, 14:00-16:00

**Horizontal equity and the taxation of families: an analysis of the U.S. tax and transfer system**

SEBASTIAN EICHFELDER (UNIVERSITY OF WUPPERTAL); Timm Boenke (Freie Universität Berlin)

Discussant: Carlos E. da Costa (Graduate School of Economics Getulio Vargas)

**The intrafamily distributional impact of joint vs. individual taxation when spouses use separate accounts**

ELISABETH GUGL (UNIVERSITY OF VICTORIA)

Discussant: Sebastian Eichfelder (University of Wuppertal)

**Gender-based and couple-based taxation**

SPENCER BASTANI (UNIVERSITY OF UPPSALA)

Discussant: Elisabeth Gugl (University of Victoria)

**Tax filing choices for the household under separable spheres bargaining**

CARLOS E. DA COSTA (GRADUATE SCHOOL OF ECONOMICS GETULIO VARGAS); A. Oliveira (Graduate School of Economics Getulio Vargas)

Discussant: Spencer Bastani (University of Uppsala)

**B05 Decentralization around the World**

Chair: Anke Kessler (Simon Fraser University)

**Th, Aug 16**

Room 105, 14:00-16:00

**The challenge of measuring decentralization**

ANDREY TIMOFEEV (GEORGIA STATE UNIVERSITY); Jorge Martinez-Vazquez (Georgia State University)  
 Discussant: Zareh Asatryan (Centre for European Economic Research)

**Is your government closer to its people? Worldwide indicators on localization and decentralization**

MAKSYM IVANYNA (MICHIGAN STATE UNIVERSITY); Anwar Shah (Southwestern University of Finance & Economics; China and World Bank)  
 Discussant: Yilin Hou (University of Georgia)

**Intergovernmental grant changes over the economic cycle and grantee asymmetric response**

YILIN HOU (UNIVERSITY OF GEORGIA)  
 Discussant: Jorge Martinez-Vazquez (Georgia State University)

**Toward a general theory of revenue assignments**

JORGE MARTINEZ-VAZQUEZ (GEORGIA STATE UNIVERSITY); Cristian Sepulveda (Georgia State University)  
 Discussant: Anke Kessler (Simon Fraser University)

**B06 Optimal Taxation at the Extensive Margin**

Chair: Christian Holzner (University of Munich; Ifo Institute)

**Th, Aug 16**

Room 108, 14:00-16:00

**Optimal participation taxes**

VIDAR CHRISTIANSEN (UNIVERSITY OF OSLO)  
 Discussant: Christian Holzner (University of Munich; Ifo Institute)

**Optimal income taxation and job choice**

ZHEN SONG (CENTRAL UNIVERSITY OF FINANCE AND ECONOMICS); Robin Boadway (Queen's University); Jean-Francois Tremblay (University of Ottawa)  
 Discussant: Laurent Simula (University of Uppsala)

**Income taxation, transfers and labor supply at the extensive margin**

PETER BENCZUR (MAGYAR NEMZETI BANK AND CEU); Gabor Katay (Magyar Nemzeti Bank); Aron Kiss (National Bank of Hungary); Oliver Racz (Magyar Nemzeti Bank)  
 Discussant: Zhen Song (Central University of Finance and Economics)

**Do employed workers search efficiently? Implications for the income tax system**

CHRISTIAN HOLZNER (UNIVERSITY OF MUNICH; IFO INSTITUTE)  
 Discussant: Aart Gerritsen (Erasmus University Rotterdam)

**B07 Fiscal Policy****Th, Aug 16**

Chair: Christoph A. Schaltegger (University of Lucerne)

Room 201, 14:00-16:00

**Fiscal data revisions in Europe**

JAVIER PEREZ (BANK OF SPAIN)

Discussant: Lekha Chakraborty (National Institute of Public Finance and Policy)

**Government efficiency, institutions and the effect of fiscal consolidation on public debt**

ANNELIES HOEBEECK (UNIVERSITY COLLEGE GHENT); Freddy Heylen (Ghent University); Tim Buyse (Ghent University)

Discussant: Christoph A. Schaltegger (University of Lucerne)

**Cyclical adjustment in fiscal rules: panel evidence on real-time bias for EU-15 countries**

GERHARD KEMPKE (DEUTSCHE BUNDESBANK)

Discussant: Luciano Greco (University of Padua)

**Real-time macro monitoring and fiscal policy**

FLORIAN MISCH (ZEW MANNHEIM); Eduardo Ley (World Bank)

Discussant: Gerhard Kempkes (Deutsche Bundesbank)

**B08 Game Theory****Th, Aug 16**

Chair: Kai Konrad (Max Planck Institute for Tax Law and Public Finance)

Room 204, 14:00-16:00

**Agenda setting in the sequential voting on public goods with network externality**

KENGO KUROSAKA (HOKKAIDO UNIVERSITY)

Discussant: Florian Morath (Max Planck Institute for Tax Law and Public Finance)

**Brothers in arms - an experiment on the alliance puzzle**

FLORIAN MORATH (MAX PLANCK INSTITUTE FOR TAX LAW AND PUBLIC FINANCE)

Discussant: Marco Sahm (TU München)

**The contest winner: gifted or venturesome?**

MARCO SAHM (TU MÜNCHEN)

Discussant: Kai Konrad (Max Planck Institute for Tax Law and Public Finance)

**Evolutionarily stable in-group favoritism and out-group spite in intergroup conflict**

KAI KONRAD (MAX PLANCK INSTITUTE FOR TAX LAW AND PUBLIC FINANCE)

Discussant: Kengo Kurosaka (Hokkaido University)

**B09 Taxation and Investment****Th, Aug 16**

Chair: Michael Devereux (University of Oxford)

Room 301, 14:00-16:00

**The tax-adjusted q-theory of corporate investment after accounting for intangible assets: theory and evidence in the US in 1998-2010**

ESTELLE DAUCHY (PEKING UNIVERSITY HSBC BUSINESS SCHOOL)

Discussant: Martin Simmler (DIW Berlin)

**The impact of depreciation savings on investment: evidence from the corporate alternative minimum tax**

JONGSANG PARK (UNIVERSITY OF MICHIGAN)

Discussant: Michael Devereux (University of Oxford)

**How do taxes affect investment when firms face financial constraints?**

MARTIN SIMMLER (DIW BERLIN)

Discussant: Jongsang Park (University of Michigan)

**The influence of interest on net equity and interest rates on tax neutrality**

ALOISIO ALMEIDA (FOUNDATION GETULIO VARGAS NELSON PAES; UFPE)

Discussant: Estelle Dauchy (Peking University HSBC Business School)

**B10 Tax Systems in International Perspective****Th, Aug 16**

Chair: Katharina Jenderny (Freie Universität Berlin)

Room 304, 14:00-16:00

**Disentangling income inequality and the redistributive effect of taxes and transfers in 20 LIS countries over time**

KOEN CAMINADA (LEIDEN UNIVERSITY); Kees Goudswaard (Leiden University)

Discussant: Kan Ji (Tilburg University)

**Tax progression: international and intertemporal comparisons using LIS data**

STEFAN TRAUB (UNIVERSITY OF BREMEN)

Discussant: Katharina Jenderny (Freie Universität Berlin)

**The causes and consequences of the flat income tax**

KAN JI (TILBURG UNIVERSITY); Jenny Ligthart (Tilburg University)

Discussant: Koen Caminada (Leiden University)

**Fiscal devaluation and fiscal consolidation: the vat in troubled times**

RUUD DE MOOIJ (INTERNATIONAL MONETARY FUND)

Discussant: Nihal Bayraktar (Penn State University)

**B11 Political Economy I****Th, Aug 16**

Chair: David Stadelmann (University of Fribourg)

Room 401, 14:00-16:00

**Voting as a signaling device**

ARISTOTELIS BOUKOURAS (UNIVERSITY OF EDINBURGH); R. Emre Aytimur (Georg-August-University Göttingen); Robert Schwager (Georg-August-University Göttingen)

Discussant: David Stadelmann (University of Fribourg)

**A market for connections**

PANU POUTVAARA (UNIVERSITY OF MUNICH; IFO INSTITUTE); Topi Miettinen (Hanken School of Economics)

Discussant: Christian Bruns (University of Goettingen)

**Too little news - collective decision-making and market provision of information**

CHRISTIAN BRUNS (UNIVERSITY OF GOETTINGEN)

Discussant: Panu Poutvaara (University of Munich; Ifo Institute)

**B12 International Taxation I****Th, Aug 16**

Chair: Doina Radulescu (ETH Zurich)

Room 403, 14:00-16:00

**M&A and the taxation of cross border dividends**

UWE SCHEUERING (ZEW MANNHEIM); Lars Feld (University of Freiburg); Martin Ruf (University of Mannheim); Johannes Voget (University of Mannheim)

Discussant: Doina Radulescu (ETH Zurich)

**Effective labor taxation and the international location of headquarters**

DOINA RADULESCU (ETH ZURICH); Peter Egger (ETH Zurich); Nora Strecker (ETH Zurich)

Discussant: Robert Krämer (European Central Bank)

## **B13 African Public Finance**

**Th, Aug 16**

Chair: Timothy Goodspeed (Hunter College and Graduate Center, CUNY)

Room 405, 14:00-16:00

**The dysfunctionality of institutions to render effective and efficient service delivery: country case study of Ethiopian primary education**

TSEGABIRHAN ABAY (ADDIS ABABA UNIVERSITY, ETHIOPIA)

Discussant: Patterson Ekeocha (Policy Analysis & Research Project NASS)

**Assessing fiscal capacity at the local government level in South Africa**

NARA MONKAM (AFRICAN TAX INSTITUTE; UNIVERSITY OF PRETORIA); Margaret Chitiga (Human Sciences Research Council)

Discussant: Christoph Strupat (Ruhr Graduate School in Economics; RWI Essen)

**Determining the optimal size of federal government in Nigeria: an empirical investigation.**

PATTERSON EKEOCHA (POLICY ANALYSIS & RESEARCH PROJECT NASS)

Discussant: Nara Monkam (African Tax Institute; University of Pretoria)

**Effective tax rates in Ghana**

CHRISTOPH STRUPAT (RUHR GRADUATE SCHOOL IN ECONOMICS; RWI ESSEN); David Nguyen-Thanh (GIZ)

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

## **C01 BMF Panel: Redesigning sound public finances**

**Fr, Aug 17**

Chair: Georg Milbradt (TU Dresden)

Room E03, 9:00-11:00

- Christian Kastrop (Deputy Director-General, German Federal Ministry of Finance)
- Stephen Matthews (Chief Tax Economist, OECD)
- Gerhard Steger (Director General Budget, Austrian Ministry of Finance & Chairman Senior Budgetary Officials (SBO) Network)



**C02 Taxation and Capital Structure****Fr, Aug 17**

Chair: Laura Kalambokidis (University of Minnesota)

Room E05, 9:00-11:00

**Taxation and capital structure choice: the role of ownership**

ROBERT KRÄMER (EUROPEAN CENTRAL BANK)

Discussant: Frank Fossen (Freie Universität Berlin)

**Income tax evasion dynamics: evidence from an agent-based econophysics model**

MICHAEL PICKHARDT (BRANDENBURG UNIVERSITY OF TECHNOLOGY COTTBUS); Goetz Seibold (Brandenburg University of Technology Cottbus)

Discussant: Laura Kalambokidis (University of Minnesota)

**Differential taxation and firms' financial leverage - evidence from the introduction of a flat tax on interest income**

FRANK FOSSEN (FREIE UNIVERSITÄT BERLIN); Martin Simmler (DIW Berlin)

Discussant: Uwe Scheuering (ZEW Mannheim)

**C03 Compliance Behaviour****Fr, Aug 17**

Chair: Vangelis Vassilatos (Athens University of Economics and Business)

Room 101, 9:00-11:00

**Nice guys finish last: are people with higher tax morale taxed more heavily?**

PHILIPP DOERRENBERG (UNIVERSITY OF COLOGNE); Denvil Duncan (Indiana University); Clemens Fuest (University of Oxford); Andreas Peichl (IZA)

Discussant: Salmal Qari (Max Planck Institute for Tax Law and Public Finance)

**Customs compliance and the power of imagination**

SALMAI QARI (MAX PLANCK INSTITUTE FOR TAX LAW AND PUBLIC FINANCE); Kai Konrad (Max Planck Institute for Tax Law and Public Finance); Tim Lohse (Berlin School of Economics and Law; Social Science Research Center Berlin (WZB))

Discussant: Vilen Lipatov (Goethe University Frankfurt)

**Economic and societal institutions and the tax system: the case of Greece**

GEORGIA KAPLANOGLU (UNIVERSITY OF ATHENS); Vassilis Rapanos (University of Athens)

Discussant: Vangelis Vassilatos (Athens University of Economics and Business)

**On the compliance dynamics generated by regular social interaction rules**

VILEN LIPATOV (GOETHE UNIVERSITY FRANKFURT)

Discussant: Georgia Kaplanoglou (University of Athens)

## **C04 Decentralization**

**Fr, Aug 17**

Chair: Antti Moisis (Government Institute for Economic Research)

Room 103, 9:00-11:00

### **Is there a local knowledge advantage in federations? Evidence from a natural experiment**

ALEXANDER LIBMAN (FRANKFURT SCHOOL OF FINANCE & MANAGEMENT); Andre Schultz (Frankfurt School of Finance & Management)

Discussant: Antti Moisis (Government Institute for Economic Research)

### **Internalization of externalities and local government consolidation: empirical evidence from Japanese municipalities**

TAKESHI MIYAZAKI (MEIKAI UNIVERSITY)

Discussant: Maksym Ivanyna (Michigan State University; Joint Vienna Institute)

### **Fiscal decentralisation, private school funding, and students' achievements. A tale from two roman catholic countries**

GILBERTO TURATI (UNIVERSITY OF TORINO); Daniel Montolio (University of Barcelona); Massimiliano Piacenza (University of Torino)

Discussant: Alexander Libman (Frankfurt School of Finance & Management)

### **One or two tiers of local government? - The cost effects of regional experiment**

ANTTI MOISIS (GOVERNMENT INSTITUTE FOR ECONOMIC RESEARCH); Kari Hämäläinen (Government Institute for Economic Research)

Discussant: Gilberto Turati (University of Torino)

**C05 International Taxation II****Fr, Aug 17**

Chair: Ruud de Mooij (International Monetary Fund)

Room 105, 9:00-11:00

**Measuring the deadweight loss from taxation in a small open economy - a general method with an application to Sweden**

PETER BIRCH SØRENSEN (UNIVERSITY OF COPENHAGEN)

Discussant: Umberto Galmarini (University of Insubria)

**Tax reforms and corporate tax competition**

TIMOTHY GOODSPEED (HUNTER COLLEGE AND GRADUATE CENTER, CUNY); Rosanne Altshuler (Rutgers University)

Discussant: Peter Birch Sørensen (University of Copenhagen)

**What do we know about corporate tax competition?**

SIMON LORETZ (UNIVERSITY OF BAYREUTH); Michael Devereux (University of Oxford)

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

**Marginal versus average effective tax rates and foreign direct investment**

MATT KRZEPKOWSKI (UNIVERSITY OF CALGARY); Jack Mintz (University of Calgary); Jean-Francois Wen (University of Calgary)

Discussant: Simon Loretz (University of Bayreuth)

**C06 Public schools****Fr, Aug 17**

Chair: Wolfram Richter (TU Dortmund)

Room 108, 9:00-11:00

**Is a targeted school not left behind? Regression discontinuity approach**

SEOKJIN WOO (MYONGJI UNIVERSITY)

Discussant: Daniel Singh (University of Munich)

**Self esteem and task performance: evidence from educational outcomes**

TOBIAS KOENIG (LEIBNITZ UNIVERSITY OF HANNOVER); Oliver Himmler (MPI Bonn)

Discussant: Seokjin Woo (Myongji University)

**When is the right time to say goodbye? The influence of tracking on students' allocation and school success**

DANIEL SINGH (UNIVERSITY OF MUNICH)

Discussant: Wolfram Richter (TU Dortmund)

**C07 Optimal Taxation and the Atkinson-Stiglitz Theorem**

Chair: Matti Tuomala (University of Tampere)

**Fr, Aug 17**

Room 201, 9:00-11:00

**Cross-border shopping and the Atkinson-Stiglitz theorem**

BERNHARD KOLDERT (UNIVERSITY OF SIEGEN)

Discussant: Wolfgang Nagl (Ifo Institute Dresden)

**Optimal income taxation and risk: the extensive-margin case**

MOTOHIRO SATO (HITOTSUBASHI UNIVERSITY); Robin Boadway (Queen's University)

Discussant: Matti Tuomala (University of Tampere)

**Optimal linear commodity taxation under optimal non-linear income taxation**

BAS JACOBS (ERASMUS UNIVERSITY ROTTERDAM); Robin Boadway (Queen's University)

Discussant: Motohiro Sato (Hitotsubashi University)

**Optimal minimum wages and optimal redistribution in competitive labor markets with endogenous skill formation**

AART GERRITSEN (ERASMUS UNIVERSITY ROTTERDAM); Bas Jacobs (Erasmus University Rotterdam)

Discussant: Bernhard Koldert (University of Siegen)

**C08 Politics of Deficits and Debt**

Chair: Nadjeschda Arnold (University of Munich)

**Fr, Aug 17**

Room 204, 9:00-11:00

**Credibility of fiscal policy and politics: an empirical assessment**

FRANK NAERT (GHENT UNIVERSITY &amp; UNIVERSITY COLLEGE GHENT)

Discussant: Nadjeschda Arnold (University of Munich)

**The perfect finance minister: whom to appoint as finance minister to balance the budget?**

SEBASTIAN THOMASIU (FREIE UNIVERSITÄT BERLIN); Beate Jochimsen (Berlin School of Economics and Law)

Discussant: Marc-Daniel Moessinger (ZEW Mannheim)

**Do personal characteristics of finance ministers affect the development of public debt?**

MARC-DANIEL MOESSINGER (ZEW MANNHEIM)

Discussant: Florian Chatagny (ETH Zurich)

**Can a finance minister exploit asymmetric information about tax revenue to influence fiscal policy? Evidence from Swiss cantons**

FLORIAN CHATAGNY (ETH ZURICH)

Discussant: Sebastian Thomasius (Freie Universität Berlin)

**C09 Fiscal Restraints****Fr, Aug 17**

Chair: Isidoro Mazza (University of Catania)

Room 301, 9:00-11:00

**Fiscal institutions and fiscal crises**

ISABEL RODRIGUEZ-TEJEDO (UNIVERSITY OF NAVARRA); John Wallis (University of Maryland)

Discussant: Berthold Wigger (Karlsruhe Institute of Technology)

**Monitoring and fiscal adjustment: the Norwegian list of shame**

ARNT HOPLAND (NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY)

Discussant: Roland Hodler (University of Lucerne)

**The effects of voting costs on the democratic process and public finances**

ROLAND HODLER (UNIVERSITY OF LUCERNE); Simon Luechinger (University of Lucerne); Alois Stutzer (University of Basel)

Discussant: Isidoro Mazza (University of Catania)

**Expert politicians, electoral control, and fiscal restraints**

BERTHOLD WIGGER (KARLSRUHE INSTITUTE OF TECHNOLOGY); Uwe Dulleck (Queensland University of Technology)

Discussant: Arnt Hopland (Norwegian University of Science and Technology)

**C10 Tax incidence****Fr, Aug 17**

Chair: Luca Colombo (Catholic University of Sacro Cuore)

Room 304, 9:00-11:00

**Why countries tax firms by ad valorem instead of unit taxes**

MARCO RUNKEL (UNIVERSITY OF TECHNOLOGY BERLIN); Magnus Hoffmann (University of Technology Berlin)

Discussant: Thorsten Upmann (University of Duisburg-Essen)

**Failure of ad valorem and specific tax equivalence under uncertainty**

THORSTEN UPMANN (UNIVERSITY OF DUISBURG-ESSEN)

Discussant: Luca Colombo (Catholic University of Sacro Cuore)

**Empirical evidence on the incidence of a VAT reduction**

ALEXANDER EBERTZ (IFO INSTITUTE); Christian Breuer (Ifo Institute)

Discussant: Marco Runkel (University of Technology Berlin)

**The incidence of indirect unit taxes on airfares - empirical evidence from Germany**

BORIS BEIMANN (RWI)

Discussant: Alexander Ebertz (Ifo Institute)

**C11 Electoral Institutions**

Chair: Marco Sahn (TU München)

**Fr, Aug 17**

Room 401, 9:00-11:00

**Political competition and mirrorless income taxation: a first pass**

PIERRE BOYER (UNIVERSITY OF MANNHEIM); Felix Bierbrauer (University of Cologne)

Discussant: Marco Sahn (TU München)

**The law of large districts: evidence on district magnitude and the quality of political representation**

DAVID STADELMANN (UNIVERSITY OF FRIBOURG); Marco Portmann (University of Fribourg); Reiner Eichenberger (University of Fribourg)

Discussant: Oliver Falck (Ifo Institute)

**Returns to office in a proportional system**

PANU POUTVAARA (UNIVERSITY OF MUNICH; IFO INSTITUTE); Kaisa Kotakorpi (University of Tampere); Marko Tervio (Aalto University)

Discussant: Christian Bruns (University of Goettingen)

**E-lections: voting behavior and the internet**

OLIVER FALCK (IFO INSTITUTE); Nina Czernich (Commission of Experts for Research and Innovation); Robert Gold (MPI); Stephan Heblich (University of Stirling)

Discussant: Pierre Boyer (University of Mannheim)

**C12 Formula Apportionment**

Chair: Andreas Haufler (University of Munich)

**Fr, Aug 17**

Room 403, 9:00-11:00

**Tax consolidation and the structure of corporate groups: evidence from the Japanese tax reform of 2002**

KAZUKI ONJI (AUSTRALIAN NATIONAL UNIVERSITY)

Discussant: Zarko Kalamov (TU Berlin)

**Tax competition and risk-taking under cross-border loss offset**

MOHAMMED MARDAN (UNIVERSITY OF MUNICH); Andreas Haufler (University of Munich)

Discussant: Kazuki Onji (Australian National University)

**The implications of cross-border loss-offset: should the EU really implement it?**

ZARKO KALAMOV (TU BERLIN); Marco Runkel (TU Berlin)

Discussant: Mohammed Mardan (University of Munich)

**Canadian tax policy: a hybrid formula apportionment and separate accounting approach**

THOMAS GRESIK (UNIVERSITY OF NOTRE DAME)

Discussant: Andreas Haufler (University of Munich)

**C13 Tax Treaties and Worldwide Taxation****Fr, Aug 17**

Chair: Clemens Fuest (University of Oxford)

Room 405, 9:00-11:00

**With which countries do tax havens share information?**

KATARZYNA BILICKA (UNIVERSITY OF OXFORD); Clemens Fuest (University of Oxford)

Discussant: Marcel Gerard (Catholic University of Louvain)

**Territoriality, worldwide principle, and competitiveness of multinationals: a firm-level analysis of tax burdens**

GIORGIA MAFFINI (UNIVERSITY OF OXFORD)

Discussant: Johannes Voget (University of Mannheim)

**The determinants of cross-border tax information exchange**

JOHANNES VOGET (UNIVERSITY OF MANNHEIM); Jenny Ligthart (Tilburg University)

Discussant: Clemens Fuest (University of Oxford)

**D01 Environmental Taxation I****Sa, Aug 18**

Chair: Florian Habermacher (University of St. Gallen)

Room E03, 9:00-11:00

**Pollution and reforms of domestic and trade taxes towards uniformity**

PANOS HATZIPANAYOTOU (ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS); Michael Michael (University of Cyprus)

Discussant: Jose M. Usategui (University of the Basque)

**Second-best emission taxation in durable-goods industries**

JOSE M. USATEGUI (UNIVERSITY OF THE BASQUE); Amagoia Sagasta (University of the Basque)

Discussant: Harry Tsang (University of North Dakota)

**Optimal taxation of energy in the U.S.**

HARRY TSANG (UNIVERSITY OF NORTH DAKOTA); Firouz Gahvari (University of Illinois)

Discussant: Florian Habermacher (University of St. Gallen)

**Environmental tax competition under firm mobility and leakage**

MARCO RUNKEL (UNIVERSITY OF TECHNOLOGY BERLIN); Robert Schmidt (Humboldt University Berlin)

Discussant: Christian Beermann (University of Munich)

## **D02 Tax Compliance and Evasion II**

Chair: Alessandro Santoro (University of Milano Bicocca)

**Sa, Aug 18**

Room E05, 9:00-11:00

### **The return on investments in tax planning for employees: evidence from Germany**

AXEL MOHLMANN (LEIBNIZ UNIVERSITY HANNOVER); Kay Blaufus (European University Viadrina);  
Frank Hechtner (Freie Universität Berlin)

Discussant: Alessandro Santoro (University of Milano Bicocca)

### **Taxpayer response to an increased probability of audit: some evidence from Italy.**

ALESSANDRO SANTORO (UNIVERSITY OF MILANO BICOCCA); Carlo Fiorio (University degli Studi di  
Milano)

Discussant: Vilen Lipatov (Goethe University Frankfurt)

### **The effect of corporate taxation and ownership on raising shareholder capital**

VILEN LIPATOV (GOETHE UNIVERSITY FRANKFURT); Robert Krämer (European Central Bank)

Discussant: Laura Kalambokidis (University of Minnesota)

### **Taxpayer compliance behavior in alternative reporting regimes: transparency versus burden**

LAURA KALAMBOKIDIS (UNIVERSITY OF MINNESOTA); Marsha Blumenthal (University of St. Thomas);  
Alex Turk (Internal Revenue Service)

Discussant: Axel Mohlmann (Leibniz University Hannover)



**D03 Income Mobility and Inequality****Sa, Aug 18**

Chair: Mathias Dolls (IZA)

Room 101, 9:00-11:00

**Lifetime earnings inequality in Germany**

HOLGER LÜTHEN (DIW BERLIN; FREIE UNIVERSITÄT BERLIN); Timm Boenke (Freie Universität Berlin); Giacomo Corneo; (Freie Universität Berlin)

Discussant: Mathias Dolls (IZA)

**Inequality comparisons in a multi-period framework: the role of alternative welfare metrics**

ELIN HALVORSEN (STATISTICS NORWAY)

Discussant: Holger Lüthen (DIW Berlin; Freie Universität Berlin)

**Transitory shocks, permanent inequality and the welfare state: decomposing half a century of earnings dynamics in Germany**

TIMM BOENKE (FREIE UNIVERSITÄT BERLIN); Matthias Giesecke (Ruhr Graduate School in Economics); Holger Lüthen (DIW Berlin; Freie Universität Berlin)

Discussant: Erlend Bø (Statistics Norway)

**Income mobility of top incomes in Germany 2001-2006**

KATHARINA JENDERNY (FREIE UNIVERSITÄT BERLIN)

Discussant: Elin Halvorsen (Statistics Norway)

**D04 Multinational Enterprises****Sa, Aug 18**

Chair: Florian Buck (University of Munich)

Room 103, 9:00-11:00

**Investment and financing strategy of a multinational enterprise under alternative tax designs**

MARCEL GERARD (CATHOLIC UNIVERSITY OF LOUVAIN); Savina Princen (Louvain School of Management)

Discussant: Peter Egger (ETH Zurich)

**The end of bank secrecy? An evaluation of the G20 tax haven crackdown**

NIELS JOHANNESSEN (UNIVERSITY OF COPENHAGEN); Gabriel Zucman (Paris School of Economics)

Discussant: Florian Buck (University of Munich)

**The consequences of the new UK tax exemption system: evidence from micro-level data**

PETER EGGER (ETH ZURICH); Valeria Merlo (ETH Zurich); Martin Ruf (University of Mannheim); Georg Wamser (ETH Zurich)

Discussant: Carolin Holzmann (FAU Erlangen-Nuremberg)

**Financing foreign affiliates: multinational firms' internal capital markets from a tax perspective**

CAROLIN HOLZMANN (FAU ERLANGEN-NUREMBERG)

Discussant: Niels Johannesen (University of Copenhagen)

**D05 Generational Accounting****Sa, Aug 18**

Chair: Wouter van der Wielen (Catholic University of Leuven)

Room 105, 9:00-11:00

**Generational accounting in Belgium: fiscal sustainability at a glance**

ANDRE DECOSTER (CATHOLIC UNIVERSITY OF LEUVEN); Xavier Flawinne (University of Liège); Pieter Vanleenhove (Catholic University of Leuven)

Discussant: Keisuke Nakatsuka (Ministry of Finance, Japan)

**Financial crisis and public finances in Finland - a generational accounting perspective**

RISTO VAITTINEN (FINNISH CENTRE FOR PENSIONS)

Discussant: Paolo Pertile (University of Verona)

**Balancing feasibility and intergenerational fairness in fiscal policy: the case of Japan**

KEISUKE NAKATSUKA (MINISTRY OF FINANCE, JAPAN)

Discussant: Andre Decoster (Catholic University of Leuven)

**Public finance consolidation and fairness across living generations: the case of Italy**

PAOLO PERTILE (UNIVERSITY OF VERONA); Veronica Polin (University of Verona); Pietro Rizza (Banca d'Italia); Marzia Romanelli (Banca d'Italia)

Discussant: Wouter van der Wielen (Catholic University of Leuven)

**D06 Taxation, Risk, and Capital****Sa, Aug 18**

Chair: Christian Keuschnigg (University of St. Gallen)

Room 108, 9:00-11:00

**Optimal cap on pension contributions**

ANDRAS SIMONOVITS (HAS)

Discussant: Thornton Matheson (International Monetary Fund)

**Optimal tax and expenditure policy with aggregate uncertainty**

FELIX BIERBRAUER (UNIVERSITY OF COLOGNE)

Discussant: Oskar Krohmer (Ifo Institute Dresden)

**Income risk, saving and taxation: will precautionary saving survive?**

OSKAR KROHMER (IFO INSTITUTE DRESDEN); Stefan Arent (Ifo institute Dresden); Alexander Eck (Ifo Institute Dresden); Michael Kloss (Ifo Institute Dresden)

Discussant: Andras Simonovits (HAS)

**Allocating business income between capital and labor under a dual income tax: the case of Iceland**

THORNTON MATHESON (INTERNATIONAL MONETARY FUND)

Discussant: Christian Keuschnigg (University of St. Gallen)

**D07 Political Economy II****Sa, Aug 18**

Chair: Isabel Rodriguez-Tejedo (University of Navarra)

Room 201, 9:00-11:00

**Optimality and distortionary lobbying: control policies of cigarette consumption**

LUCA COLOMBO (CATHOLIC UNIVERSITY OF SACRO CUORE); Umberto Galmarini (University of Insubria)

Discussant: Silke Uebelmesser (University of Jena)

**A political-economy explanation for in-kind redistribution in the presence of corruption**

SILKE UEBELMESSER (UNIVERSITY OF JENA); Zohal Hessami (University of Mannheim); Claudio Thum

Discussant: Aristotelis Boukouras (University of Edinburgh)

**Optimal public good provision under democratic constraints**

MARCO SAHM (TU MÜNCHEN); Felix Bierbrauer (University of Cologne)

Discussant: Sebastian Thomasius (Free University of Berlin)

**A political economic analysis of fiscal gap**

ISIDORO MAZZA (UNIVERSITY OF CATANIA); Tsuyoshi Shinozaki (Tohoku-Gakuin University Minoru Kunizaki)

Discussant: Isabel Rodriguez-Tejedo (University of Navarra)

**D08 Empirical Analysis of Tax Competition I****Sa, Aug 18**

Chair: Simin Mozayeni (SUNY New Paltz)

Room 204, 9:00-11:00

**Do mobile pensioners threaten the deferred taxation of savings?**

VOLKER MEIER (UNIVERSITY OF MUNICH); Andreas Wagener (University of Hannover)

Discussant: Johannes Uhde (University of Wuerzburg)

**Are local tax rates strategic complements or substitutes**

RAPHAEL PARCHET (UNIVERSITY OF LAUSANNE)

Discussant: Simon Mozayeni (SUNY New Paltz)

**A new approach to estimating tax interactions in fiscal federalism**

KAZUKO NAKATA (MIYAMOTO) (SETSUNAN UNIVERSITY)

Discussant: Gebhard Kirchgässner (University of St. Gallen)

**Asymmetric tax competition: theoretical and empirical results**

GEBHARD KIRCHGÄSSNER (UNIVERSITY OF ST. GALLEN)

Discussant: Raphael Parchet (University of Lausanne)

**D09 Health Care Provision**

Chair: Barbara Wolfe (University of Wisconsin)

**Sa, Aug 18**

Room 301, 9:00-11:00

**The political economy of long-term care**

KERSTIN ROEDER (UNIVERSITY OF MUNICH); Robert Nuscheler (University of Augsburg)

Discussant: Aloysius Njong (University of Dschang)

**Public and private hospitals, waiting times, and redistribution**

CHIARA CANTA (CORE; CATHOLIC UNIVERSITY OF LOUVAIN); Marie Louise Leroux (Catholic University of Louvain)

Discussant: Barbara Wolfe (University of Wisconsin)

**Institutions and "leakages" of public funds in the cameroonian healthcare delivery chain**

ALOYSIUS NJONG (UNIVERSITY OF DSCHANG); Joelle Ngantcha (University of Dschang)

Discussant: Chiara Canta (CORE; Catholic University of Louvain)

**The legacy of the war on poverty's health programs for non-elderly adults and children**

BARBARA WOLFE (UNIVERSITY OF WISCONSIN)

Discussant: Mark Schelker (University of St. Gallen)

**D10 Optimal Taxation**

Chair: Tim Lohse (Berlin School of Economics and Law)

**Sa, Aug 18**

Room 304, 9:00-11:00

**Tax competition, public goods and optimal redistributive taxation**

HONGYAN YANG (JACOBS UNIVERSITY)

Discussant: Tim Lohse (Berlin School of Economics and Law)

**Top incomes and top tax rates: implications for optimal taxation of top incomes in Finland**

MATTI TUOMALA (UNIVERSITY OF TAMPERE); Marja Riihelä (University of Tampere); Risto Sullström (VATT)

Discussant: Hongyan Yang (Jacobs University)

**Optimal income taxation with asset accumulation**

SEBASTIAN KOEHNE (UNIVERSITY OF STOCKHOLM); Arpad Abraham (European University Institute); Nicola Pavoni (Bocconi University)

Discussant: Elina Tuominen (University of Tampere)

**D11 Debt in an Economic Union****Sa, Aug 18**

Chair: Thomas Gresik (University of Notre Dame)

Room 401, 9:00-11:00

**Vertical debt spillovers in EMU countries**

ANNELORE VAN HECKE (CATHOLIC UNIVERSITY OF LEUVEN)

Discussant: Thomas Gresik (University of Notre Dame)

**Fiscal union in Europe? Redistributive and stabilising effects of an EU tax-benefit system**

DIRK NEUMANN (INSITUTE FOR THE STUDY OF LABOR); Olivier Bargain (Aix Marseille University); Mathias Dolls (IZA); Clemens Fuest (University of Oxford); Andreas Peichl (IZA); Nico Pestel (IZA); Sebastian Sieglösch (IZA)

Discussant: Annelore Van Hecke (Catholic University of Leuven)

**Cross-border effects of fiscal consolidations: estimates based on narrative records**

SHAFIK HEBOUS (GOETHE UNIVERSITY FRANKFURT); Tom Zimmermann (Harvard University)

Discussant: Dirk Neumann (Insitute for the Study of Labor)

**Debt sustainability and financial crises: evidence from the GIIPS**

GABRIELLA LEGRENZI (KEELE UNIVERSITY); Costas Milas (University of Liverpool)

Discussant: Shafik Hebous (Goethe University Frankfurt)

**D12 Economics of Crime****Sa, Aug 18**

Chair: Michael Pickhardt (Brandenburg University of Technology Cottbus)

Room 403, 9:00-11:00

**Cheap talk about the detection probability**

FLORIAN BAUMANN (EBERHARD KARLS UNIVERSITY TÜBINGEN); Tim Friehe (University of Konstanz)

Discussant: Tim Krieger (University of Paderborn)

**Great expectations and hard times - the (nontrivial) impact of education on domestic terrorism**

TIM KRIEGER (UNIVERSITY OF PADERBORN); Sarah Brockhoff (University of Freiburg); Daniel Meierrieks (University of Paderborn)

Discussant: Tim Friehe (University of Konstanz)

**Private protection against crime when property value is private information**

TIM FRIEHE (UNIVERSITY OF KONSTANZ); Florian Baumann (Eberhard Karls University Tübingen)

Discussant: Michael Pickhardt (Brandenburg University of Technology Cottbus)

**Size and causes of the underground economy in Spain: a correction of the record and new evidence from the MCDR approach**

MICHAEL PICKHARDT (BRANDENBURG UNIVERSITY OF TECHNOLOGY COTTBUS); Jordi Sarda (University Rovira i Virgili)

Discussant: Florian Baumann (Eberhard Karls University Tübingen)

**D13 Local Business Taxation**

Chair: Jean-Francois Wen (University of Calgary)

**Sa, Aug 18**

Room 405, 9:00-11:00

**The effect of agglomeration size on local taxes**

KURT SCHMIDHEINY (UNIVERSITY OF BASEL); Eva Luthi (University Pompeu Fabra)

Discussant: Nadine Riedel (University of Hohenheim)

**Progressive taxes and firm births**

MARIUS BRULHART (UNIVERSITY OF LAUSANNE); Hans Ulrich Bacher (Credit Suisse AG)

Discussant: Jean-Francois Wen (University of Calgary)

**E01 Social Security**

Chair: Monika Büttler (University of St. Gallen)

**Sa, Aug 18**

Room E03, 11:30-13:00

**Optimal pension design in general equilibrium**

JOHANNES UHDE (UNIVERSITY OF WUERZBURG); Hans Fehr (University of Wuerzburg)

Discussant: Discussant: Shantanu Bagchi (Georgia Southern University)

**The public economics of increasing longevity**

PIERRE PESTIEAU (UNIVERSITY OF LIÈGE)

Discussant: Monika Büttler (University of St. Gallen)

**Differential increases in longevity and progressivity of social security in the U.S.**

SHANTANU BAGCHI (GEORGIA SOUTHERN UNIVERSITY); T. Scott Findley (Utah State University)

Discussant: Pierre Pestieau (University of Liège)

**E02 Current Issues in Taxation**

Chair: Giorgia Maffini (University of Oxford)

**Sa, Aug 18**

Room E05, 11:30-13:00

**Secrecy jurisdictions**

GUTTORM SCHJELDERUP (NORWEGIAN SCHOOL OF ECONOMICS AND BUSINESS)

Discussant: Giorgia Maffini (University of Oxford)

**Introducing a modern GST in India: need for further debate**

SIJBREN CNOSSEN (CPB NETHERLANDS BUREAU FOR ECONOMIC POLICY ANALYSIS)

Discussant: Stephen Matthews (OECD)

**Challenges for tax policy in 2012: the responses of OECD countries**

STEPHEN MATTHEWS (OECD)

Discussant: Monica Pinhanez (FGV)

**E03 Is Fiscal Policy Effective?****Sa, Aug 18**

Chair: Florian Misch (ZEW Mannheim)

Room 101, 11:30-13:00

**Identifying fiscal policy (in)effectiveness from the differential adoption of Keynesianism in the interwar period**

NICOLAS-GUILLAUME MARTINEAU (UNIVERSITY OF SHERBROOKE); Gregor Smith (Queen's University)

Discussant: Christoph Priesmeier (Deutsche Bundesbank)

**The impact of fiscal policy on economic activity under fiscal constraints**

CHRISTOPH PRIESMEIER (DEUTSCHE BUNDESBANK)

Discussant: Nathan Seeger (University of Michigan)

**The effects of countercyclical fiscal policy: firm-level evidence from a recent natural experiment in Turkey**

FLORIAN MISCH (ZEW MANNHEIM); Atılım Seymen (ZEW Mannheim)

Discussant: Nicolas-Guillaume Martineau (University of Sherbrooke)

**E04 Housing and Public Policy****Sa, Aug 18**

Chair: Matz Dahlberg (Uppsala University)

Room 103, 11:30-13:00

**The effect of public pensions on residential choice and welfare in the family**

KIMIYOSHI KAMADA (CHUKYO UNIVERSITY); Takashi Sato (Shimonoseki City University)

Discussant: Jani-Petri Laamanen (University of Tampere)

**Is the housing allowance shifted to rental prices?**

MATTI VIREN (UNIVERSITY OF TURKU)

Discussant: Kimiyoshi Kamada (Chukyo University)

**Housing policy, home-ownership and the labour market: evidence from abolition of rent-control**

JANI-PETRI LAAMANEN (UNIVERSITY OF TAMPERE)

Discussant: Matz Dahlberg (Uppsala University)

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**E05 Taxation and Regulation of Banks**

**Sa, Aug 18**

Chair: Noritaka Kudoh (Hokkaido University)

Room 105, 11:30-13:00

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**Transaction tax and stock return volatility: cross-country evidence from Asia-Pacific countries based on high frequency data**

HIROYUKI ONO (TOYO UNIVERSITY)

Discussant: Michael Stimmelmayr (University of Munich)

**Political economy of banking regulation**

FLORIAN BUCK (UNIVERSITY OF MUNICH)

Discussant: Hiroyuki Ono (Toyo University)

**The taxation of financial intermediation and its impact on banks' risk exposure**

MICHAEL STIMMELMAYR (UNIVERSITY OF MUNICH)

Discussant: Noritaka Kudoh (Hokkaido University)

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**E06 Corporate Tax Planning**

**Sa, Aug 18**

Chair: Alexander Klemm (European Central Bank)

Room 108, 11:30-13:00

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**Investor responses to the proposed 2009 boxer-ensign dividends received deduction: rewarding multinational tax avoidance?**

SEBASTIEN BRADLEY (DREXEL UNIVERSITY)

Discussant: Estelle Dauchy (Peking University HSBC Business School)

**The efficiency cost of asset taxation in the U.S. after accounting for intangibles**

ESTELLE DAUCHY (PEKING UNIVERSITY HSBC BUSINESS SCHOOL)

Discussant: Alexander Klemm (European Central Bank)

**The role of leasing in the effectiveness of corporate tax policy: evidence from the 2002 bonus depreciation**

JONGSANG PARK (UNIVERSITY OF MICHIGAN)

Discussant: Sebastien Bradley (Drexel University)



**E07 International Tax Competition****Sa, Aug 18**

Chair: Dirk Schindler (Norwegian School of Economics)

Room 201, 11:30-13:00

**Government tax setting for mobile income**

HELEN MILLER (INSTITUTE FOR FISCAL STUDIES)

Discussant: Dirk Schindler (Norwegian School of Economics)

**Reforming an asymmetric union: on the virtues of dual tier capital taxation**

ANDREAS HAUFLER (UNIVERSITY OF MUNICH); Christoph Luelfesmann (Simon Fraser University)

Discussant: Thiess Buettner (University of Erlangen-Nuremberg)

**Tax and subsidy competition among federations**

THIESS BUETTNER (UNIVERSITY OF ERLANGEN-NUREMBERG); Johannes Becker (University of Münster)

Discussant: Helen Miller (Institute for Fiscal Studies)

**E08 Charity and Tax Incentives****Sa, Aug 18**

Chair: Abigail Payne (McMaster University)

Room 204, 11:30-13:00

**Does charitable gambling crowd out charitable donations? - Using matching to analyze a natural experiment**

SHIH-YING WU (NATIONAL TSING HUA UNIVERSITY)

Discussant: Clive Werdt (Freie Universität Berlin)

**Tax incentives and charitable giving expenditures across donation sectors in Canada**

BELAYET HOSSAIN (THOMPSON RIVERS UNIVERSITY); Laura Lamb (Thompson Rivers University)

Discussant: Abigail Payne (McMaster University)

**The reaction of charitable giving to changes in persistent and transitory tax incentives: evidence from the German taxpayer panel**

CLIVE WERDT (FREIE UNIVERSITÄT BERLIN); Timm Boenke (Freie Universität Berlin)

Discussant: Shih-Ying Wu (National Tsing Hua University)

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## E09 Retirement

Chair: T. Scott Findley (Utah State University)

Sa, Aug 18

Room 301, 11:30-13:00

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### **Changing identity: retiring from unemployment**

RONNIE SCHÖB (FREIE UNIVERSITÄT BERLIN)

Discussant: Jim Been (Leiden University)

### **Exit routes to retirement: the role of social security and self-employment**

JIM BEEN (LEIDEN UNIVERSITY); Marike Knoef (Tilburg University; CentERdata)

Discussant: T. Scott Findley (Utah State University)

### **Flexicurity and job reallocation**

CHRISTIAN KEUSCHNIGG (UNIVERSITY OF ST. GALLEN)

Discussant: Ronnie Schöb (Freie Universität Berlin)

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## E10 Fiscal Federalism

Chair: David Albouy (University of Michigan)

Sa, Aug 18

Room 304, 11:30-13:00

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### **Public self-insurance and the samaritan's dilemma in a federation**

TIM LOHSE (BERLIN SCHOOL OF ECONOMICS AND LAW); Julio Robledo (Ruhr-University Bochum)

Discussant: David Wildasin (University of Kentucky)

### **Fiscal competition, redistributive transfers, and factor mobility in a dynamic context**

DAVID WILDASIN (UNIVERSITY OF KENTUCKY)

Discussant: David Albouy (University of Michigan)

### **Fiscal federalism and economic growth in OECD countries: a bayesian model averaging approach**

ZAREH ASATRYAN (CENTRE FOR EUROPEAN ECONOMIC RESEARCH)

Discussant: Tim Lohse (Berlin School of Economics and Law)

**E11 Intergenerational Equity****Sa, Aug 18**

Chair: Alexander Kemnitz (TU Dresden)

Room 401, 11:30-13:00

**Demographic transition in resource rich countries: a blessing or a curse?**

MOHAMMAD REZA FARZANEGAN (PHILIPPS-UNIVERSITY MARBURG); Kjetil Bjorvatn (NHH)

Discussant: Tim Buyse (University of Ghent)

**Time-consistent intergenerational risk sharing**

ED WESTERHOUT (CPB)

Discussant: Alexander Kemnitz (TU Dresden)

**Macroeconomic effects of fiscal consolidation: a general equilibrium approach.**

TIM BUYSE (UNIVERSITY OF GHENT); Freddy Heylen (University of Ghent)

Discussant: Ed Westerhout (CPB)

**E12 Environmental Taxation II****Sa, Aug 18**

Chair: Wolfgang Buchholz (University of Regensburg)

Room 403, 11:30-13:00

**Learning abatement costs: on the dynamics of optimal regulation of experience goods**

BEAT HINTERMANN (UNIVERSITY OF BASEL); Andreas Lange (University of Hamburg)

Discussant: Wolfgang Buchholz (University of Regensburg)

**The taxation of electric cars in Norway**

GEIR H. BJERTNÆS (STATISTICS NORWAY)

Discussant: Stefan Witte (Saarland University)

**The incidence of cash for clunkers - an analysis of the 2009 car scrappage scheme in Germany**

STEFAN WITTE (SAARLAND UNIVERSITY); Ashok Kaul (Saarland University); Gregor Pfeifer (Saarland University)

Discussant: Beat Hintermann (University of Basel)

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## E13 Sustainability of Debt

Chair: Gabriella Legrenzi (Keele University)

Sa, Aug 18

Room 405, 11:30-13:00

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### **New methods for testing the sustainability of government debt**

KAZUKI HIRAGA (KEIO UNIVERSITY)

Discussant: Keisuke Nakatsuka (Ministry of Finance, Japan)

### **An assessment of fiscal rules and sustainability using an overlapping generations approach: an application to Belgium**

WOUTER VAN DER WIELEN (CATHOLIC UNIVERSITY OF LEUVEN)

Discussant: Gabriella Legrenzi (Keele University)

### **Non-linear fiscal policy and the debt crisis in the GIPS**

GABRIELLA LEGRENZI (KEELE UNIVERSITY); Costas Milas (University of Liverpool)

Discussant: Kazuki Hiraga (Keio University)

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## F01 Global Environmental Policy

Chair: Kerstin Roeder (University of Munich)

Sa, Aug 18

Room E03, 15:30-17:30

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### **How disagreement about externale effects leads to strategic energy productivity investment**

ACHIM VOSS (UNIVERSITY OF MÜNSTER)

Discussant: Kerstin Roeder (University of Munich)

### **Potentially harmful international cooperation on global public good provision**

WOLFGANG BUCHHOLZ (UNIVERSITY OF REGENSBURG)

Discussant: Heike Auerswald (TU Dresden)

### **Intergenerational externalities and climate policy**

HEIKE AUERSWALD (TU DRESDEN)

Discussant: Achim Voss (University of Münster)

### **International climate finance and its influence on fairness and policy**

KAREN PITTEL (IFO INSTITUTE); Dirk Rübbelke (BC3 - Basque Center for Climate Change)

Discussant: Wolfgang Buchholz (University of Regensburg)

**F02 Economics of Education****Sa, Aug 18**

Chair: Kerstin Schneider (University of Wuppertal)

Room E05, 15:30-17:30

**Mincer equation, power law of learning, and efficient education policy**

WOLFRAM RICHTER (TU DORTMUND)

Discussant: Kerstin Schneider (University of Wuppertal)

**Public education investment and non-monotonic fertility behavior**

ATSUSHI MIYAKE (KOBE GAKUIN UNIVERSITY); Masaya Yasuoka (The University of Kitakyushu)

Discussant: Benedikt Siegler (University of Munich; Ifo Institute)

**The effects of local major offer on major choice**

MARIUS OSTERFELD (UNIVERSITY OF FRIBURG)

Discussant: Wolfram Richter (TU Dortmund)

**The effect of university openings on local human capital formation: difference-in-differences evidence from Germany**

BENEDIKT SIEGLER (UNIVERSITY OF MUNICH; IFO INSTITUTE)

Discussant: Marius Osterfeld (University of Friburg)

**F03 Budgeting and Forecasting****Sa, Aug 18**

Chair: Constance Smith (University of Alberta)

Room 101, 15:30-17:30

**Does more information improve budget allocation? Evidence from performance-oriented budgeting in Korea**

NOWOOK PARK (KOREA INSTITUTE OF PUBLIC FINANCE)

Discussant: Christian Breuer (Ifo Institute)

**On the rationality of medium-term tax revenue forecasts - evidence for Germany 1968 - 2010**

CHRISTIAN BREUER (IFO INSTITUTE)

Discussant: Monica Pinhanez (FGV)

**Human and managerial determinants of tax revenue growth: a novel statistical model**

MONICA PINHANEZ (FGV)

Discussant: Nowook Park (Korea Institute of Public Finance)

**Rule-based revenue stabilization funds: a welfare comparison**

CONSTANCE SMITH (UNIVERSITY OF ALBERTA); Stuart Landon (University of Alberta)

Discussant: Mohammad Reza Farzanegan (Philipps-University Marburg)

**F04 Behavioural Public Finance**

Chair: Ivo Bischoff (University of Kassel)

**Sa, Aug 18**

Room 103, 15:30-17:30

**Bubbly saving**

JUNMIN WAN (FUKUOKA UNIVERSITY)

Discussant: Sebastian Sieglöch (IZA)

**Income, taxes and happiness**

SEBASTIAN SIEGLOCH (IZA); Alpaslan Akay (IZA); Olivier Bargain (Aix Marseille University); Mathias Dolls (IZA); Dirk Neumann (IZA); Andreas Peichl (IZA)

Discussant: Ivo Bischoff (University of Kassel)

**Impulsive consumers and optimal social security**

T. SCOTT FINDLEY (UTAH STATE UNIVERSITY)

Discussant: Junmin Wan (Fukuoka University)

**Motives of pro-social behavior in individual versus collective decisions - a comparative experimental study**

IVO BISCHOFF (UNIVERSITY OF KASSEL); Thomas Krauskopf (University of Kassel)

Discussant: Matt Krzepkowski (University of Calgary)

**F05 Wealth and Income Inequality: Measurement and policy**

Chair: Timm Boenke (Freie Universität Berlin)

**Sa, Aug 18**

Room 105, 15:30-17:30

**Tax policy and income inequality in the US, 1978-2009: a decomposition approach**

MATHIAS DOLLS (IZA); Olivier Bargain (Aix Marseille University); Herwig Immervoll (OECD); Dirk Neumann (IZA); Andreas Peichl (IZA); Nico Pestel (IZA); Sebastian Sieglöch (IZA)

Discussant: Erlend Bø (Statistics Norway)

**Evaluating real world income distributions behind the veil of ignorance - how risk averse do you have to be to prefer Europe over the US?**

ALFONS WEICHENRIEDER (GOETHE UNIVERSITY FRANKFURT); Tasneem Zafar

Discussant: Mathias Dolls (IZA)

**Inheritance as a disincentive to labor effort**

ERLEND BØ (STATISTICS NORWAY); Elin Halvorsen (Statistics Norway); Thor O. Thoresen (Research Department)

Discussant: Timm Boenke (Freie Universität Berlin)

**Inequality and growth: what can we learn from top income shares?**

ELINA TUOMINEN (UNIVERSITY OF TAMPERE)

Discussant: Alfons Weichenrieder (Goethe University Frankfurt)

**F06 Transfer Pricing and Profit Shifting****Sa, Aug 18**

Chair: Guttorm Schjelderup (Norwegian School of Economics and Business)

Room 108, 15:30-17:30

**Transfer pricing and debt shifting by multinationals**

DIRK SCHINDLER (NORWEGIAN SCHOOL OF ECONOMICS); Guttorm Schjelderup (Norwegian School of Economics)

Discussant: Søren Bo Nielsen (Copenhagen Business School)

**Multiple roles of transfer prices: one vs. two books**

SØREN BO NIELSEN (COPENHAGEN BUSINESS SCHOOL); Pascalis Raimondos-Müller (Copenhagen Business School)

Discussant: Guttorm Schjelderup (Norwegian School of Economics and Business)

**F07 Empirical Political Economy I****Sa, Aug 18**

Chair: Robert Haveman (University of Wisconsin-Madison)

Room 201, 15:30-17:30

**Governance, bureaucratic rents and well-being differentials across U.S. states**

MARK SCHELKER (UNIVERSITY OF ST. GALLEN); Simon Luechinger (University of Lucerne); Alois Stutzer (University of Basel)

Discussant: Antonio Afonso (ISEG; ECB)

**The size and scope of government in the US states: does political ideology matter?**

NIKLAS POTRAFKE (UNIVERSITY OF MUNICH; IFO INSTITUTE)

Discussant: Mattias Nordin (University of Uppsala)

**Economic performance, government size, and institutional quality**

ANTONIO AFONSO (ISEG; ECB)

Discussant: Niklas Potrafke (University of Munich; Ifo Institute)

**Individual and aggregate information effects in the 2006 US senate election**

MATTIAS NORDIN (UNIVERSITY OF UPPSALA)

Discussant: Mark Schelker (University of St. Gallen)

**F08 Economics of Cities and Regions**

Chair: Matti Viren (University of Turku)

**Sa, Aug 18**

Room 204, 15:30-17:30

**Local public sector investment and regional business fluctuations in Japan**

TOMOMI MIYAZAKI (TOYO UNIVERSITY)

Discussant: Ina Blind (University of Uppsala)

**The impact of broadband on economic activity in rural areas: evidence from German municipalities**

NADINE FABRITZ (IFO INSTITUTE)

Discussant: Tomomi Miyazaki (Toyo University)

**Commuter train access and residential sorting**

INA BLIND (UNIVERSITY OF UPPSALA)

Discussant: Matti Viren (University of Turku)

**F09 Empirical Analysis of Tax Competition II**

Chair: Lisa Grazzini (University of Florence)

**Sa, Aug 18**

Room 301, 15:30-17:30

**Empirical evidence on horizontal competition in tax enforcement**

LUCA SALVADORI (UNIVERSITY OF BARCELONA AND IEB); José María Durán Cabré (University of Barcelona); Alejandro Esteller-More (University of Barcelona and IEB)

Discussant: Lisa Grazzini (University of Florence)

**Rhineland-Palatinate: tax harmonization instead of tax competition at the local level**

KIRA BARANOVA (GRIPA SPEYER)

Discussant: Ross Hickey (University of British Columbia – Okanagan)

**Tax competition among British Columbia's municipalities**

ROSS HICKEY (UNIVERSITY OF BRITISH COLUMBIA – OKANAGAN)

Discussant: Luca Salvadori (University of Barcelona and IEB)

**Tax and the city: a theory of local tax competition and evidence for Germany**

ECKHARD JANEBA (UNIVERSITY OF MANNHEIM)

Discussant: Kira Baranova (GRIPA Speyer)



**F10 Charity and the private sector****Sa, Aug 18**

Chair: Kimberley Scharf (Warwick University)

Room 304, 15:30-17:30

**Crowding-out charitable contributions in Canada: new knowledge from the north**

ABIGAIL PAYNE (MCMASTER UNIVERSITY); James Andreoni (University of California San Diego)

Discussant: Sarah Smith (CMPO; University of Bristol)

**New evidence on crowd out from the UK**

SARAH SMITH (CMPO; UNIVERSITY OF BRISTOL); Abigail Payne (McMaster University)

Discussant: Sarah Sandford (London School of Economics)

**Mission impossible? Inequality and economies of scale in the charitable sector**

SARAH SANDFORD (LONDON SCHOOL OF ECONOMICS); Kimberley Scharf (Warwick University)

Discussant: Marcus Dittich (TU Chemnitz)

**Private provision of public goods and information diffusion in social groups**

KIMBERLEY SCHARF (WARWICK UNIVERSITY)

Discussant: Abigail Payne (McMaster University)

**F11 Family, Church, and State****Sa, Aug 18**

Chair: Belayet Hossain (Thompson Rivers University)

Room 401, 15:30-17:30

**On the interrelation of the church tax and charitable giving in Germany**

SARAH BORGLOH (CENTRE FOR EUROPEAN ECONOMIC RESEARCH); Berthold Wigger (Karlsruhe Institute of Technology)

Discussant: Belayet Hossain (Thompson Rivers University)

**Every man for himself!**

OSCAR ERIXSON (UNIVERSITY OF UPPSALA); Mikael Elinder (Uppsala University; Research Institute of Industrial Economics)

Discussant: Sarah Borgloh (Centre for European Economic Research)

**Redistributive effects of mixed child care regimes - evidence from German household-level data**

KATJA BAUM (IFO INSTITUTE DRESDEN)

Discussant: Egbert Jongen (CPB)

**Childcare subsidies and labour supply: evidence from a large Dutch reform**

EGBERT JONGEN (CPB)

Discussant: Katja Baum (Ifo Institute Dresden)

**F12 Empirical Political Economy II****Sa, Aug 18**

Chair: Thushyanthan Baskaran (University of Goettingen)

Room 403, 15:30-17:30

**Do coalitions cause larger governments? Evidence from a regression discontinuity design**

SEBASTIAN GARMANN (TU DORTMUND)

Discussant: Thushyanthan Baskaran (University of Goettingen)

**Is it worth it? On the returns to holding political office**

HELENE LUNDQVIST (UNIVERSITY OF STOCKHOLM)

Discussant: Emanuele Bracco (Lancaster University)

**Incumbent effects and partisan alignment in local elections: a RD analysis using Italian data**

EMANUELE BRACCO (LANCASTER UNIVERSITY); Francesco Porcelli (University of Warwick); Michela Redoano (University of Warwick)

Discussant: Sebastian Garmann (TU Dortmund)

**Coalition governments, cabinet size, and the common pool problem: evidence from the German states**

THUSHYANTHAN BASKARAN (UNIVERSITY OF GOETTINGEN)

Discussant: Helene Lundqvist (University of Stockholm)

**F13 Local Public Finance****Sa, Aug 18**

Chair: David Wildasin (University of Kentucky)

Room 405, 15:30-17:30

**The efficiency of local public service production: the impact of size and institutions**

LUKAS SCHREIER (MARTIN-LUTHER-UNIVERSITY HALLE-WITTENBERG); Peter Böhnisch (Martin-Luther-University Halle-Wittenberg); Peter Haug (Halle Institute for Economic Research); Annette Illy (Martin-Luther-University Halle-Wittenberg)

Discussant: David Agrawal (University of Georgia)

**Volatility and fiscal policy: a new empirical puzzle examined**

NATHAN SEEGER (UNIVERSITY OF MICHIGAN)

Discussant: David Wildasin (University of Kentucky)

**Inter-federation competition: sales tax externalities with multiple federations**

DAVID AGRAWAL (UNIVERSITY OF GEORGIA)

Discussant: Lovisa Persson (University of Uppsala)

**Consumption smoothing or balanced budgets? An empirical study of local finances**

LOVISA PERSSON (UNIVERSITY OF UPPSALA)

Discussant: Lukas Schreier (Martin-Luther-University Halle-Wittenberg)

**G01 Environmental Economics II**

Chair: Karen Pittel (Ifo Institute)

**Su, Aug 19**

Room E03, 9:00-11:00

**The political sustainability of Germany's environmental tax rate**

KERSTIN ROEDER (UNIVERSITY OF MUNICH); Wolfgang Habla (University of Munich)

Discussant: Jakob Eberl (University of Munich)

**Pollution, economic development and democracy: evidence from the MENA countries**

GUNTHER MARKWARDT (TU DRESDEN); Mohammad Reza Farzanegan (Philipps-University Marburg);

Discussant: Karen Pittel (Ifo Institute)

**Evaluating policies towards the optimal exposure to nuclear risk**

JAKOB EBERL (UNIVERSITY OF MUNICH); Darko Jus (Center for Economic Studies)

Discussant: Kerstin Roeder (University of Munich)

**G02 Economics of Fertility**

Chair: Wolfram Richter (TU Dortmund)

**Su, Aug 19**

Room E05, 9:00-11:00

**Gender power, fertility, and family policy**

ALEXANDER KEMNITZ (TU DRESDEN); Marcel Thum (TU Dresden)

Discussant: Panayiota Lyssiotou (University of Cyprus)

**Public debts, child allowances and pension benefits in endogenous fertility**

MASAYA YASUOKA (UNIVERSITY OF KITAKYUSHU); Atsushi Miyake (Kobe Gakuin University)

Discussant: Lisa Stadler (University of Munich)

**Three family policies to reconcile fertility and labor supply**

LISA STADLER (UNIVERSITY OF MUNICH); Robert Fenge (University of Rostock)

Discussant: Alexander Kemnitz (TU Dresden)

**Is fertility affected by family policy? Evidence from the introduction of child benefits**

PANAYIOTA LYSSIOTOU (UNIVERSITY OF CYPRUS)

Discussant: Masaya Yasuoka (University of Kitakyushu)

**G03 Fiscal Equalization**

Chair: Jack Mintz (University of Calgary)

**Su, Aug 19**

Room 101, 9:00-11:00

**Fiscal-capacity equalization-grants with taxpayers' lobbying**

UMBERTO GALMARINI (UNIVERSITY OF INSUBRIA); Alejandro Esteller-More (University of Barcelona-IEB)

Discussant: Lisa Grazzini (University of Florence)

**Revenue equalization systems in a federation with tax evasion**

LISA GRAZZINI (UNIVERSITY OF FLORENCE); Alessandro Petretto (University of Florence)

Discussant: Umberto Galmarini (University of Insubria)

**Evaluating the efficiency and equity of federal fiscal equalization**

DAVID ALBOUY (UNIVERSITY OF MICHIGAN)

Discussant: Jack Mintz (University of Calgary)

**G04 International Taxation III**

Chair: Eckhard Janeba (University of Mannheim)

**Su, Aug 19**

Room 103, 9:00-11:00

**A partial race to the bottom: corporate tax developments in emerging and developing economies**

ALEXANDER KLEMM (EUROPEAN CENTRAL BANK); S.M. Ali Abbas (IMF)

Discussant: Jost Heckemeyer (Centre for European Economic Research)

**Tax capacity and tax effort: extended cross-country analysis from 1994 to 2009**

NIHAL BAYRAKTAR (PENN STATE UNIVERSITY); Tuan Le (World Bank); Blanca Moreno-Dodson (World Bank)

Discussant: Alexander Klemm (European Central Bank)

**To prefer or not to prefer: equilibria and efficiency of corporate tax regimes**

BEN NIU (UNIVERSITY OF MICHIGAN)

Discussant: Eckhard Janeba (University of Mannheim)

**A meta-study on the tax responsiveness of profit shifting**

JOST HECKEMEYER (CENTRE FOR EUROPEAN ECONOMIC RESEARCH); Michael Overesch (Goethe University Frankfurt)

Discussant: Ben Niu (University of Michigan)

**G05 Taxation and Labour Supply****Su, Aug 19**

Chair: Sarah Sandford (London School of Economics)

Room 105, 9:00-11:00

**Spillover effects of minimum wages: theory and experimental evidence**

ANDREAS KNABE (OTTO-VON-GUERICKE-UNIVERSITY MAGDEBURG); Marcus Dittrich (TU Chemnitz); Kristina Leipold (TU Dresden)

Discussant: Benjamin Protte (University of Mannheim)

**Distributional and employment effects of labour tax changes: Finnish evidence over the period 1996-2008**

MARKKU LEHMUS (LABOUR INSTITUTE FOR ECONOMIC RESEARCH)

Discussant: Trine Vattoe (Statistics Norway)

**Economic integration in a risky environment: labor market participation and education decisions**

BENJAMIN PROTTE (UNIVERSITY OF MANNHEIM)

Discussant: Markku Lehmus (Labour Institute for Economic Research)

**Labor earnings responses to income taxation. Empirical evidence from Norway**

TRINE VATTOE (STATISTICS NORWAY)

Discussant: Andreas Knabe (Otto-von-Guericke-University Magdeburg)

**G06 Value Added Taxation****Su, Aug 19**

Chair: Sijbren Cnossen (CPB Netherlands Bureau for Economic Policy Analysis)

Room 108, 9:00-11:00

**It modernization and production chains: reviewing VAT administration and increasing tax revenue**

MONICA PINHANEZ (FGV)

Discussant: Sijbren Cnossen (CPB Netherlands Bureau for Economic Policy Analysis)

**Revenue and welfare effects of financial sector VAT exemption**

KATHARINA ERBE (UNIVERSITY OF ERLANGEN-NUREMBERG); Thies Buettner (University of Erlangen-Nuremberg)

Discussant: Monica Pinhanez (FGV)

**A proposal to apply the KIWI-VAT to insurance services in the European Union**

SIJBREN CNOSSEN (CPB NETHERLANDS BUREAU FOR ECONOMIC POLICY ANALYSIS)

Discussant: Katharina Erbe (University of Erlangen-Nuremberg)

**G07 Optimal Tax and Benefit Policies**

Chair: Felix Bierbrauer (University of Cologne)

**Su, Aug 19**

Room 201, 9:00-11:00

**Inequality aversion, income skewness and the theory of the welfare state**

DANIEL WEINREICH (UNIVERSITY OF HAGEN)

Discussant: Felix Bierbrauer (University of Cologne)

**Optimal financial work incentives for the disabled**

LUKAS INDERBITZIN (UNIVERSITY OF ST. GALLEN); Niklaus Wallimann (University of St. Gallen)

Discussant: Daniel Weinreich (University of Hagen)

**Optimal nonlinear taxation, minimum hours, and the earned income tax credit**

DOMINIK SACHS (UNIVERSITY OF KONSTANZ); Normann Lorenz (University of Trier)

Discussant: Jean-Francois Tremblay (University of Ottawa)

**Optimal income taxation and unemployment insurance**

JEAN-FRANCOIS TREMBLAY (UNIVERSITY OF OTTAWA); Robin Boadway (Queen's University); Motohiro Sato (Hitotsubashi University)

Discussant: Lukas Inderbitzin (University of St. Gallen)

**G08 Empirical Political Economy III**

Chair: Kira Baranova (GRIPA Speyer)

**Su, Aug 19**

Room 204, 9:00-11:00

**Framing effects in political decision making: evidence from a natural voting experiment**

MONIKA BÜTLER (UNIVERSITY OF ST. GALLEN); Michel Marechal (University of Zurich)

Discussant: Dirk Foremny (University of Bonn)

**The influence of political party affiliations on representation of constituents' preferences**

DAVID STADELMANN (UNIVERSITY OF FRIBOURG); Marco Portmann (University of Fribourg); Reiner Eichenberger (University of Fribourg)

Discussant: Ronny Freier (DIW Berlin)

**Do parties matter? Estimating the effect of political representation in multi-party systems**

RONNY FREIER (DIW BERLIN); Christian Odendahl (University of Stockholm)

Discussant: Kira Baranova (GRIPA Speyer)

**Business taxes and the electoral cycle**

DIRK FOREMNY (UNIVERSITY OF BONN); Nadine Riedel (University of Hohenheim)

Discussant: David Stadelmann (University of Fribourg)

**G09 Regional and Industrial Policy**

Chair: Christian Lessmann (TU Dresden)

**Su, Aug 19**

Room 301, 9:00-11:00

**Foreign direct investment and regional inequality: a panel data analysis**

CHRISTIAN LESSMANN (TU DRESDEN)

Discussant: Michihito Ando (University of Uppsala)

**How to increase investment in Eastern Germany? - The effect of tax incentives**

KERSTIN SCHNEIDER (UNIVERSITY OF WUPPERTAL); Sebastian Eichfelder (University of Wuppertal)

Discussant: Nadine Fabritz (Ifo Institute)

**Evaluating EU regional policy: many empirical specifications, one (unpleasant) result**

PHILIPP BREIDENBACH (RWI ESSEN); Timo Mitze (RWI Essen); Christoph Schmidt (RWI Essen)

Discussant: Christian Lessmann (TU Dresden)

**Estimating the effects of nuclear power facilities on local income levels: a quasi-experimental approach**

MICHIHITO ANDO (UNIVERSITY OF UPPSALA)

Discussant: Philipp Breidenbach (RWI Essen)

**G10 Migration and Fiscal Competition**

Chair: Matz Dahlberg (Uppsala University)

**Su, Aug 19**

Room 304, 9:00-11:00

**Illegal immigration and fiscal competition**

SUBHAYU BANDYOPADHYAY (FEDERAL RESERVE BANK OF ST. LOUIS); Santiago Pinto (West Virginia University)

Discussant: Christoph Skupnik (Freie Universität Berlin)

**Competition for migrants in a federation: tax or transfer competition?**

MARKO KOETHENBUERGER (UNIVERSITY OF BERN)

Discussant: Matz Dahlberg (Uppsala University)

**Labor market integration of migrants: hidden costs and benefits in two-tier welfare states**

CHRISTOPH SKUPNIK (FREIE UNIVERSITÄT BERLIN)

Discussant: Subhayu Bandyopadhyay (Federal Reserve Bank of St. Louis)

**On the dynamics of segregation**

MATZ DAHLBERG (UPPSALA UNIVERSITY); Peter Fredriksson (Stockholm University); Jordi Jofre Monseny (University of Barcelona)

Discussant: Marko Koethenbuenger (University of Bern)

**G11 Public and Private Goods**

Chair: Ed Westerhout (CPB)

**Su, Aug 19**

Room 401, 9:00-11:00

**Private provision of public goods that are complement to private goods: application to open source software developments**

RYUSUKE SHINOHARA (HOSEI UNIVERSITY); Noriaki Matsushima (Osaka University)

Discussant: Tobias Lausen (Leibniz University of Hannover)

**International security, multiple public good provisions, and the exploitation hypothesis**

SHINTARO NAKAGAWA (SHIMONOSEKI CITY UNIVERSITY); Toshihiro Ihori (University of Tokyo); Martin McGuire (University of California-Irvine)

Discussant: Shingo Yamazaki (Hokkaido University)

**Public provision of private goods with status concerns**

TOBIAS LAUSEN (LEIBNIZ UNIVERSITY OF HANNOVER); Tobias Koenig (Leibniz University of Hannover); Andreas Wagener (Leibniz University of Hannover)

Discussant: Shintaro Nakagawa (Shimonoseki City University)

**Private provision of discrete public goods: the correlated cost case**

SHINGO YAMAZAKI (HOKKAIDO UNIVERSITY)

Discussant: Ryusuke Shinohara (Hosei University)

**G12 Fiscal Policy and Public Infrastructure**

Chair: Atsushi Miyake (Kobe Gakuin University)

**Su, Aug 19**

Room 403, 9:00-11:00

**Military spending and economic growth: the case of Iran**

MOHAMMAD REZA FARZANEGAN (PHILIPPS-UNIVERSITY MARBURG)

Discussant: Atsushi Miyake (Kobe Gakuin University)

**Dynamic analysis of reductions in public debt in an endogenous growth model with public capital**

NORITAKA MAEBAYASHI (OSAKA UNIVERSITY); Takeo Hori (Aoyama Gakuin University); Koichi Futagami (Osaka University)

Discussant: Atsue Mizushima (Otaru University of Commerce)

**Human infrastructure, child labor, and growth**

ATSUE MIZUSHIMA (OTARU UNIVERSITY OF COMMERCE)

Discussant: Oscar Erixson (University of Uppsala)



**G13 Health Care in Africa****Su, Aug 19**

Chair: Justine Nannyonjo (Bank of Uganda)

Room 405, 9:00-11:00

**Client power and access to quality health care: an assessment of Ghana's health insurance scheme**

CLEMENT ADAMBA (UNIVERSITY OF GHANA, LEGON); Isaac Osei-Akoto (University of Ghana, Legon)

Discussant: Justine Nannyonjo (Bank of Uganda)

**Institution and public healthcare facility cleanness in Nigeria: a principal-agent approach**

DONT SOP NGUEZET PAUL MARTIN (UNIVERSITY OF IBADAN)

Discussant: Eugenia Amporfu (Kwame Nkrumah University of Science and Technology)

**Effect of institutional factors on quality of care in the Ghanaian health care sector**

EUGENIA AMPORFU (KWAME NKRUMAH UNIVERSITY OF SCIENCE AND TECHNOLOGY); Justice Nonvignon (University of Ghana)

Discussant: Dontsop Nguetzet Paul Martin (University of Ibadan)

**Decentralization, local government capacity and efficiency of health service delivery in Uganda**

JUSTINE NANNYONJO (BANK OF UGANDA)

Discussant: Clement Adamba (University of Ghana, Legon)

## NOTES

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## SESSION OVERVIEW

Room	E03	E05	101	103	105	108
<b>Thursday, August 16<sup>th</sup>, 2012</b>						
09:00-10:00	Opening Ceremony (Auditorium 03)					
10:00-11:00	Keynote Lecture I, Alberto Alesina (Auditorium 03)					
11:30-13:00	A01 GIZ Panel Public Debt and Good Fin. Governance	A02 Political Economy of Federalism	A03 Foreign Aid and Remittances	A04 Environmental Economics I	A05 Health and Public Policy	A06 Fiscal and Monetary Policy
14:00-16:00	B01 Retirement Income Security	B02 Taxation of Firms	B03 Tax Compliance and Evasion I	B04 Taxation of the Family	B05 Decentralization around the World	B06 Optimal Taxation at the Extensive Margin
16:30-17:30	Keynote Lecture II, James R. Hines (Auditorium 03)					
17:30-19:00	General Assembly (Auditorium 03)					
<b>Friday, August 17<sup>th</sup>, 2012</b>						
09:00-11:00	C01 BMF Panel Redesigning Sound Public Finances	C02 Taxation and Capital Structure	C03 Compliance Behaviour	C04 Decentralization	C05 International Taxation II	C06 Public Schools
11:30-12:30	Keynote Lecture III, Christoph M. Schmidt (Auditorium 03)					
<b>Saturday, August 18<sup>th</sup>, 2012</b>						
09:00-11:00	D01 Environmental Taxation I	D02 Tax Compliance and Evasion II	D03 Income Mobility and Inequality	D04 Multinational Enterprises	D05 Generational Accounting	D06 Taxation, Risk, and Capital
11:30-13:00	E01 Social Security	E02 Current Issues in Taxation	E03 Is Fiscal Policy Effective?	E04 Housing and Public Policy	E05 Taxation and Regulation of Banks	E06 Corporate Tax Planning
14:00-15:00	Keynote Lecture IV, Laurence J. Kotlikoff (Auditorium 03)					
15:30-17:30	F01 Global Environmental Policy	F02 Economics of Education	F03 Budgeting and Forecasting	F04 Behavioural Public Finance	F05 Wealth and Income Inequality: Measurement and Policy	F06 Transfer Pricing and Profit Shifting
<b>Sunday, August 19<sup>th</sup>, 2012</b>						
09:00-11:00	G01 Environmental Economics II	G02 Economics of Fertility	G03 Fiscal Equalization	G04 International Taxation III	G05 Taxation and Labour Supply	G06 Value Added Taxation
11:30-12:30	Keynote Lecture V, Assaf Razin (Auditorium 03)					
12:30-13:30	Closing and Awards Ceremony (Auditorium 03)					
Room	E03	E05	101	103	105	108

201	204	301	304	401	403	405
Thursday, August 16 <sup>th</sup> , 2012						

<b>A07</b> Public Debt and the Bond Market	<b>A08</b> Public and Private Firms	<b>A09</b> Fiscal Policy in General Equilibrium	<b>A10</b> Resource Revenues	<b>A11</b> Challenges to Redistributive Taxes	<b>A12</b> Public and Private Pensions	<b>A13</b> Taxpayer Response to Income Taxation
<b>B07</b> Fiscal Rules	<b>B08</b> Game Theory	<b>B09</b> Taxation and Investment	<b>B10</b> Tax Systems in International Perspective	<b>B11</b> Political Economy I	<b>B12</b> International Taxation I	<b>B13</b> African Public Finance

Friday, August 17 <sup>th</sup> 2012						
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<b>C07</b> Optimal Taxation and the Atkinson-Stiglitz Theorem	<b>C08</b> Politics of Deficits and Debt	<b>C09</b> Fiscal Restraints	<b>C10</b> Tax Incidence	<b>C11</b> Electoral Institutions	<b>C12</b> Formula Apportionment	<b>C13</b> Tax Treaties and Worldwide Taxation
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Saturday, August 18 <sup>th</sup> , 2012						
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<b>D07</b> Political Economy II	<b>D08</b> Empirical Analysis of Tax Competition II	<b>D09</b> Health Care Provision	<b>D10</b> Optimal Taxation	<b>D11</b> Debt in an Economic Union	<b>D12</b> Economics of Crime	<b>D13</b> Local Business Taxation
<b>E07</b> International Tax Competition	<b>E08</b> Charity and Tax Incentives	<b>E09</b> Retirement	<b>E10</b> Fiscal Federalism	<b>E11</b> Intergenerational Equity	<b>E12</b> Environmental Taxation II	<b>E13</b> Sustainability of Debt

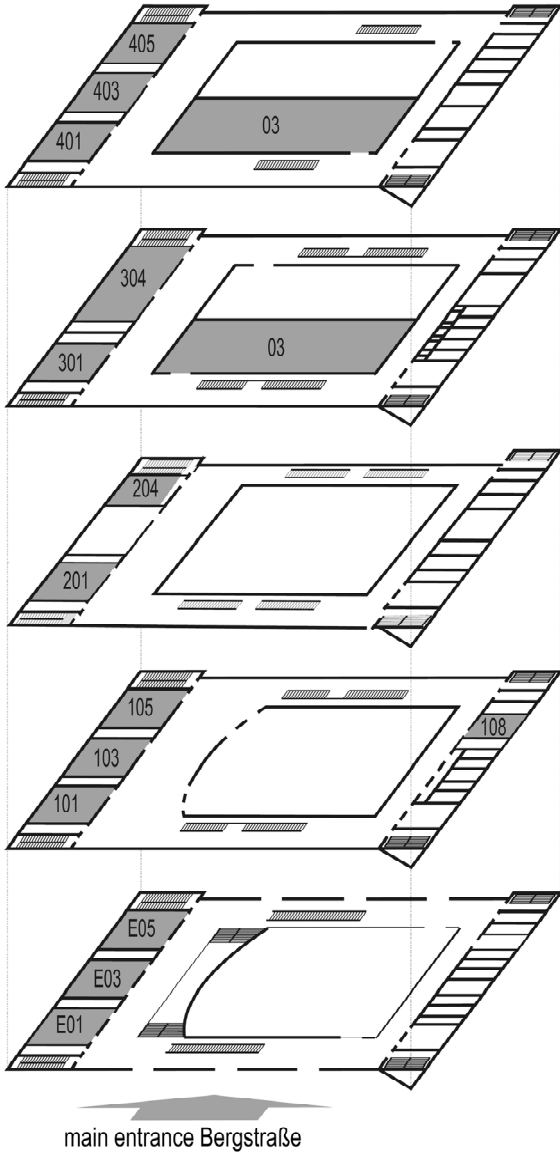
<b>F07</b> Empirical Political Economy I	<b>F08</b> Economics of Cities and Regions	<b>F09</b> Empirical Analysis of Tax Competition II	<b>F10</b> Charity and the Private Sector	<b>F11</b> Family, Church, and State	<b>F12</b> Empirical Political Economy II	<b>F13</b> Local Public Finance
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Sunday, August 19 <sup>th</sup> , 2012						
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<b>G07</b> Optimal Tax and Benefit Policies	<b>G08</b> Empirical Political Economy III	<b>G09</b> Regional and Industrial Policy	<b>G10</b> Migration and Fiscal Competition	<b>G11</b> Public and Private Goods	<b>G12</b> Fiscal Policy and Public Infrastructure	<b>G13</b> Health Care in Africa
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201	204	301	304	401	403	405
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# FLOOR PLAN



# ACKNOWLEDGEMENT

THE IIPF WISHES TO THANK THE FOLLOWING ORGANIZATIONS FOR THE GENEROUS SUPPORT OF THE 68TH ANNUAL CONGRESS.

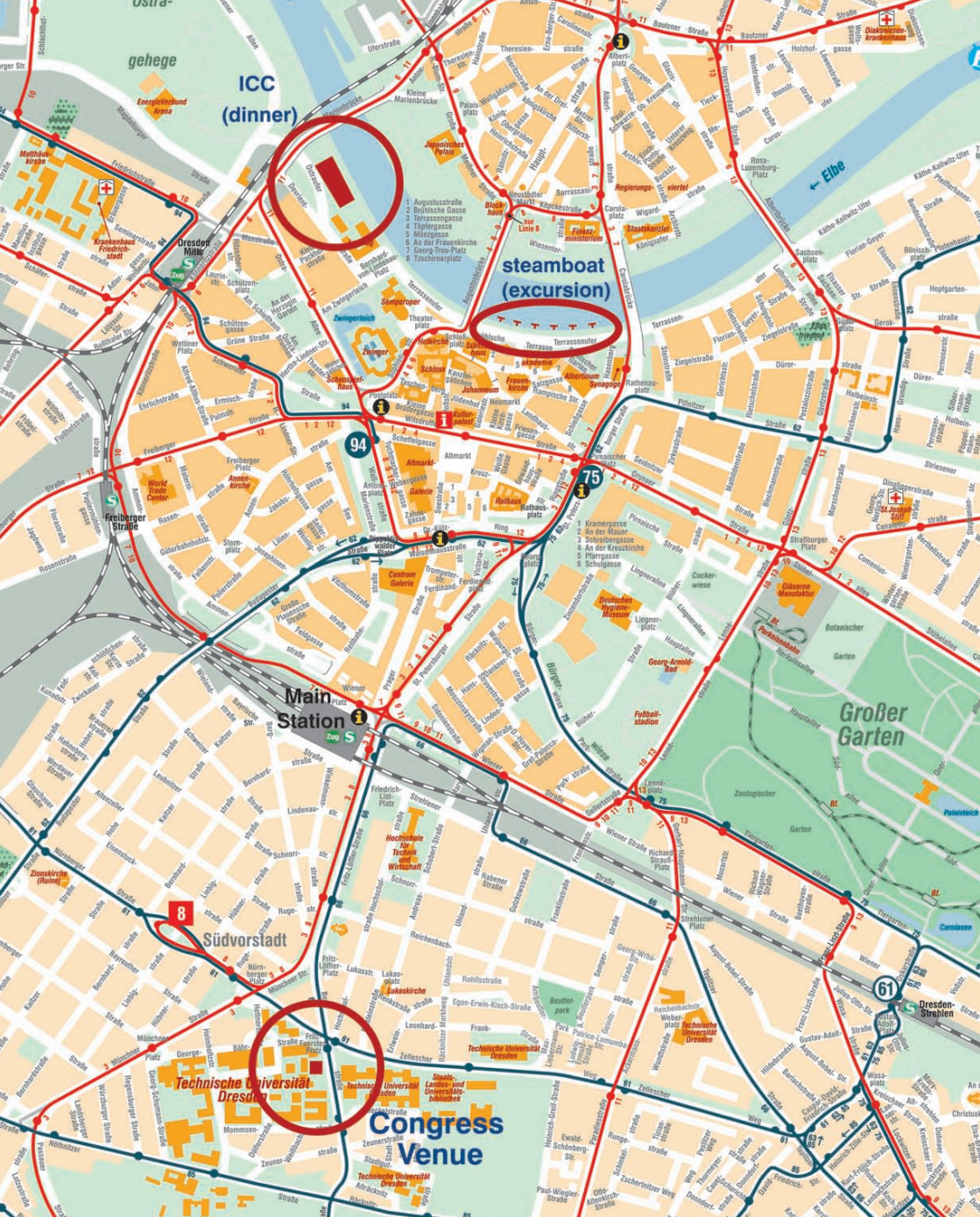


THE IIPF AND THE LOCAL ORGANIZERS WOULD LIKE TO EXPRESS THEIR SINCERE GRATITUDE TO THE STAFF OF THE CHAIR OF PUBLIC ECONOMICS AT TU DRESDEN

Heike Auerswald | Yvonne Bludau | Babett Krauß | Christian Leßmann | Gunther Markwardt | André Seidel

## AND THE FOLLOWING STUDENT HELPERS

Innessa Baymirzayeva | Toni Böhme | Sebastian Bürger | Marin Cordeleann | Ding Ding | Matthias Eisner  
 Stefanie Gäbler | Alexandra Gering | Felix Großer | Anja Hacker | Anne Kroschwald | Matthias Kühn | Stefan Meißner  
 Christoph Mölleken | Huyen Trang Nguyen | Sarah Rausch | Katharina Ressel | Adrian Rettner | Ingmar Rövekamp  
 Felix Seifert | Anna Sobiech | Johannes Stürmer | Carolin Villegas | Kathrin Zaspel | Patrick Zwerschke



- 8 tramway
- 85 city bus
- f passenger ferry
- hospital
- i Tourist-Information
- DVB DVB-Service