

66th Annual Congress of the International Institute of Public Finance

Summary of All Sessions

Click [here](#) for an index of all participants

#	Date/Time	Location	Type	JEL	Title	Papers
1	August 23, 2010 13:30-15:00	A128	contributed		Tax Compliance I	3
2	August 23, 2010 13:30-15:00	A122	contributed		Corporate Taxation	3
3	August 23, 2010 13:30-15:00	A138	contributed		Education	3
4	August 23, 2010 13:30-15:00	A114	contributed		Profit Taxation and Finance	3
5	August 23, 2010 13:30-15:00	B139	contributed		Economics of Crime	2
6	August 23, 2010 13:30-15:00	B159	contributed		Local Governments	3
7	August 23, 2010 13:30-15:00	H425	contributed		Information Exchange and Tax Compliance	3
8	August 23, 2010 13:30-15:00	Horsal 2	contributed		Economics of the Media	2
9	August 23, 2010 13:30-15:00	A156	contributed		Intergenerational Transfers and Insurance	3
10	August 23, 2010 13:30-15:00	B153	contributed		International Cooperation	0
11	August 23, 2010 13:30-15:00	F332	contributed		Merit Goods and Social Interaction	3
12	August 23, 2010	F416	contributed		Public Goods	3

	13:30-15:00					
13	August 23, 2010 13:30-15:00	A144	contributed		Fiscal Federalism	3
14	August 23, 2010 15:30-17:30	A138	contributed		Tax Evasion	2
15	August 23, 2010 15:30-17:30	A156	contributed		Optimal Income Taxation I	4
16	August 23, 2010 15:30-17:30	H425	contributed		Minimum Wage Policy	4
17	August 23, 2010 15:30-17:30	A144	contributed		Environmental Policy and Taxation	4
18	August 23, 2010 15:30-17:30	Horsal 1	contributed		Tax Competition I	4
19	August 23, 2010 15:30-17:30	B153	contributed		Shadow Economy I	3
20	August 23, 2010 15:30-17:30	B139	contributed		Budgeting, Public Investment and Deficits	4
21	August 23, 2010 15:30-17:30	A122	contributed		Tax Compliance II	4
22	August 23, 2010 15:30-17:30	F332	contributed		Migration	4
23	August 23, 2010 15:30-17:30	A128	contributed		Fertility and Education	3
24	August 23, 2010 15:30-17:30	A114	contributed		Care for Children and the elderly	4
25	August 23, 2010 15:30-17:30	F416	contributed		Pensions and Growth	4
26	August 23, 2010 15:30-17:30	Horsal 2	contributed		Cost Benefit Analysis	4
27	August 23, 2010 15:30-17:30	B159	contributed		Taxes and FDI	4

28	August 24, 2010 9:00-11:00	B159	contributed		Pensions, Wealth and Political Economy	4
29	August 24, 2010 9:00-11:00	Horsal 2	contributed		Bequests and Pensions	4
30	August 24, 2010 9:00-11:00	A114	contributed		Public Goods and Taxation	4
31	August 24, 2010 9:00-11:00	A156	contributed		Tax Evasion and Tax Avoidance	3
32	August 24, 2010 9:00-11:00	A144	contributed		Pension Reform	4
33	August 24, 2010 9:00-11:00	A122	contributed		Dynamic Fiscal Policy	3
34	August 24, 2010 9:00-11:00	B153	contributed		Taxation and the Labour Market	2
35	August 24, 2010 9:00-11:00	H425	contributed		Optimal Income Taxation III	4
36	August 24, 2010 9:00-11:00	A138	contributed		The Macroeconomics of Fiscal Policy	3
37	August 24, 2010 9:00-11:00	F416	contributed		Taxes, Ownership and Firm Size	3
38	August 24, 2010 9:00-11:00	F332	contributed		Tax Competition and Multinational Firms	3
39	August 24, 2010 9:00-11:00	B139	contributed		The Economics of the Shadow Economy	2
40	August 24, 2010 9:00-11:00	A128	contributed		Unemployment Insurance	0
41	August 25, 2010 9:00-11:00	Horsal 1	contributed		Commodity Taxation I	3
42	August 25, 2010 9:00-11:00	A156	contributed		Auditing and Income Reporting	3

43	August 25, 2010 9:00-11:00	H425	contributed		Fiscal Federalism	4
44	August 25, 2010 9:00-11:00	A122	contributed		Health Care Policy	2
45	August 25, 2010 9:00-11:00	A138	contributed		Institutions and Developing Countries	2
46	August 25, 2010 9:00-11:00	B153	contributed		Political Economy and Voting	4
47	August 25, 2010 9:00-11:00	B159	contributed		Tax Evasion and Tax Compliance	3
48	August 25, 2010 9:00-11:00	B139	contributed		Firms, Taxes, and the Cost of Capital	4
49	August 25, 2010 9:00-11:00	A144	contributed		International Corporate Taxation	4
50	August 25, 2010 9:00-11:00	F332	contributed		International Political Economy	4
51	August 25, 2010 9:00-11:00	A128	contributed		Income Distribution	4
52	August 25, 2010 9:00-11:00	A114	contributed		Fiscal Competition	2
53	August 25, 2010 9:00-11:00	F416	contributed		Government Debt and Default	3
54	August 25, 2010 16:00-18:00	B159	contributed		Optimal Income Taxation II	4
55	August 25, 2010 16:00-18:00	B153	contributed		Tax Competition II	3
56	August 25, 2010 16:00-18:00	A144	contributed		Tax Policy in the European Union	4
57	August 25, 2010 16:00-18:00	B139	contributed		Fiscal Policy and Stabilization	3

58	August 25, 2010 16:00-18:00	F332	contributed		Natural Resources and the Environment	4
59	August 25, 2010 16:00-18:00	A122	contributed		Taxation and Multinational Firms	3
60	August 25, 2010 16:00-18:00	H425	contributed		Health Economics	3
61	August 25, 2010 16:00-18:00	F416	contributed		Tax Progression and Optimal Income Taxation	2
62	August 25, 2010 16:00-18:00	A128	contributed		Education and Federalism	3
63	August 25, 2010 16:00-18:00	A138	contributed		Labour Markets	3
64	August 25, 2010 16:00-18:00	A114	contributed		Corruption and Black Market Activity	3
65	August 25, 2010 16:00-18:00	A156	contributed		Redistribution and Poverty	4
66	August 25, 2010 16:00-18:00	Horsal 2	contributed		Human Capital and Schooling	3
67	August 25, 2010 16:00-18:00	Horsal 1	contributed		Fiscal Federalism and Government Debt	4
68	August 26, 2010 9:00-11:00	A122	contributed		Taxes and Financial Decisions	3
69	August 26, 2010 9:00-11:00	A144	contributed		Environmental Policy	2
70	August 26, 2010 9:00-11:00	A138	contributed		Commodity Taxation II	4
71	August 26, 2010 9:00-11:00	A156	contributed		Donations and Contributions to Public Goods	4
72	August 26, 2010 9:00-11:00	A114	contributed		Shadow Economy II	2

73	August 26, 2010 9:00-11:00	A128	contributed		Tax Elasticities and Excess Burden	3
74	August 26, 2010 9:00-11:00	B139	contributed		Local Governments and Residential Choice	2
75	August 26, 2010 9:00-11:00	B159	contributed		Economic Issues in Federations	3
76	August 26, 2010 9:00-11:00	H425	contributed		Welfare State Policies	3
77	August 26, 2010 9:00-11:00	B153	contributed		Political Economy	4
78	August 26, 2010 9:00-11:00	F332	contributed		Public Firms and Public Services	3
79	August 26, 2010 9:00-11:00	Horsal 2	contributed		Labour Markets and Growth	4
80	August 26, 2010 9:00-11:00	F416	contributed		Taxation and Firm Behaviour	4

80 sessions, 254 papers

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Complete List of All Sessions

Session 1: Tax Compliance I

Session Chair: [Matthew Rablen](#), Brunel University

Session type: contributed

Date: August 23, 2010

Time: 13:30 - 15:00

Location: A128

[Deterrence Effects of Audit Sampling Rules: An Experimental Study](#)

JEL codes: H26/M42/C92/C72

By Fangfang Tan; Tilburg University

Andrew Yim; Tilburg University

Presented by: [Fangfang Tan](#), Tilburg University

Discussant: [Vilen Lipatov](#), Frankfurt University

[Political Support and Tax Compliance: A Social Interaction Approach](#)

By Chaim Fershtman; Tel Aviv University

Vilen Lipatov; Frankfurt University

Presented by: [Vilen Lipatov](#), Frankfurt University

Discussant: [Matthew Rablen](#), Brunel University

[Audit Probability Versus Audit Effectiveness: The Beckerian Approach Revisited](#)

By Matthew D. Rablen; Brunel University

Presented by: [Matthew Rablen](#), Brunel University

Discussant: [Fangfang Tan](#), Tilburg University

Session 2: Corporate Taxation

Session Chair: [Jouko Ylä-Liedenpohja](#), University of Tampere

Session type: contributed

Date: August 23, 2010

Time: 13:30 - 15:00

Location: A122

[Prevention of an entrepreneur's income shifting in a Nordic dual tax](#)

JEL codes: H25, H26

By Jouko Ylä-Liedenpohja; University of Tampere

Presented by: [Jouko Ylä-Liedenpohja](#), University of Tampere

Discussant: [Katharina Finke](#), Centre for European Economic Research

[Assessing the impact of ACE and CBIT Regimes on Heterogeneous Firms and on Aggregate Tax Revenue - A Microsimulation Analysis for Germany](#)

By Katharina Finke; Centre for European Economic Research (ZEW)

Jost H. Heckemeyer; Centre for European Economic Research (ZEW)

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

Discussant: [Benedikt Zinn](#), Centre for European Economic Research

[Non-profit taxation on corporations in the EU: Lessons from corporate tax reforms in Germany and tax implications of the current financial crisis](#)

By Christoph Spengel, University of Mannheim

Benedikt Zinn, Centre for European Economic Research (ZEW)

Presented by: [Benedikt Zinn](#), Centre for European Economic Research

Discussant: [Jouko Ylä-Liedenpohja](#), University of Tampere

Session 3: Education

Session Chair: [Torberg Falch](#), Norwegian University of Science and Tech

Session type: contributed

Date: August 23, 2010

Time: 13:30 - 15:00

Location: A138

[Public versus Private Education with Risky Human Capital](#)

JEL codes: I22, J24, H52

By Fabian Kindermann; University of Wuerzburg and Netspar

Presented by: [Fabian Kindermann](#), University of Wuerzburg

Discussant: [Gerhard Kempkes](#), Deutsche Bundesbank

[Partisan Politics, Ability-Tracking, and the Composition of Public Education Spending](#)

By Gerhard Kempkes; Deutsche Bundesbank

Presented by: [Gerhard Kempkes](#), Deutsche Bundesbank

Discussant: [Torberg Falch](#), Norwegian University of Science and Tech

[Teacher mobility responses to wage changes: Evidence from a quasi-natural experiment](#)

By Torberg Falch; Norwegian University of Science and Technology

Presented by: [Torberg Falch](#), Norwegian University of Science and Tech

Discussant: [Fabian Kindermann](#), University of Wuerzburg

Session 4: Profit Taxation and Finance

Session Chair: [Christian Keuschnigg](#), University of St.Gallen

Session type: contributed

Date: August 23, 2010

Time: 13:30 - 15:00

Location: A114

[The 2008 Financial Crisis and Taxation Policy](#)

JEL codes: E62, F21, F30

By Thomas Hemmelgarn; European Commission

Gaetan Nicodeme; European Commission

Presented by: [Thomas Hemmelgarn](#), European Commission

Discussant: [SHIGEKI KUNIEDA](#), HITOTSUBASHI UNIVERSITY

[Japanese Firms' Debt Policy and Tax Policy](#)

[\[slides\]](#)

By Shigeki Kunieda; Hitotsubashi University

Junichiro Takahata; Hitotsubashi University

Haruna Yada; Dai-ichi Life insurance Company

Presented by: [SHIGEKI KUNIEDA](#), HITOTSUBASHI UNIVERSITY

Discussant: [Christian Keuschnigg](#), University of St.Gallen

[Profit Taxation, Innovation and the Financing of Heterogeneous Firms](#)

By Christian Keuschnigg; University of St. Gallen

Evelyn Ribic; University of St. Gallen

Presented by: [Christian Keuschnigg](#), University of St.Gallen

Discussant: [Thomas Hemmelgarn](#), European Commission

Session 5: Economics of Crime

Session Chair: [Sarah Necker](#), University of Heidelberg

Session type: contributed

Date: August 23, 2010

Time: 13:30 - 15:00

Location: B139

[Tax Evasion Behavior in the Presence of Progressive Taxation and Increasing Risk](#)

JEL codes: H26

By John E. Anderson; University of Nebraska, USA

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

Discussant: [Sarah Necker](#), University of Heidelberg

[Coping with the Crime Shock of Opening the Iron Curtain - Evidence from a German State](#)

By Sarah Necker; University of Heidelberg

Presented by: [Sarah Necker](#), University of Heidelberg

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

Session 6: Local Governments

Session Chair: [Frédéric Blaeschke](#), Kassel University

Session type: contributed

Date: August 23, 2010

Time: 13:30 - 15:00

Location: B159

[Granting Public or Private Consumption? Effects of Grants on Local Public Spending and Income Taxes](#)

JEL codes: C23 H72 H77 R51

By Heléne L. Nilsson; Department of Economics, Uppsala University

Presented by: [Heléne Lundqvist Nilsson](#), Uppsala University

Discussant: [Gilberto Turati](#), Università di Torino

[Fiscal Decentralization and Spending Efficiency of Local Governments](#)

By Lorenzo Boetti; University of Torino

Massimiliano Piacenza; University of Torino

Gilberto Turati; University of Torino

Presented by: [Gilberto Turati](#), Università di Torino

Discussant: [Frédéric Blaeschke](#), Kassel University

[Conditional grants to independent regional and local governments: The trade-off between incentive and wasteful grant-seeking](#)

By Ivo Bischoff; University of Kassel

Frédéric Blaeschke; University of Kassel

Presented by: [Frédéric Blaeschke](#), Kassel University

Discussant: [Heléne Lundqvist Nilsson](#), Uppsala University

Session 7: Information Exchange and Tax Compliance

Session Chair: [Niels Johannesen](#), University of Copenhagen

Session type: contributed

Date: August 23, 2010

Time: 13:30 - 15:00

Location: H425

[Does the Savings Tax Directive Prevent Tax Evasion? Evidence from four EU Member States*](#)
[\[slides\]](#)

JEL codes: H26

By Peter Schwarz; Jacobs University

Thomas Rixen; Social Science Research Center Berlin (WZB)

Presented by: [Peter Schwarz](#), Jacobs University

Discussant: [Niels Johannesen](#), University of Copenhagen

[Tax Evasion and Swiss Bank Deposits](#)

By Niels Johannesen; University of Copenhagen

Presented by: [Niels Johannesen](#), University of Copenhagen

Discussant: [Bob Krebs](#), University of Innsbruck

[Information exchange in international tax matters: An empirical analysis](#)

By Bob Krebs; University of Innsbruck/Department of Economics and Statistics

Michael Pfaffermayr; University of Innsbruck/Department of Economics and Statistics

Hannes Winner; University of Salzburg/Department of Economics and Social Sciences

Presented by: [Bob Krebs](#), University of Innsbruck

Discussant: [Peter Schwarz](#), Jacobs University

Session 8: Economics of the Media

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

Session type: contributed

Date: August 23, 2010

Time: 13:30 - 15:00

Location: Horsal 2

[The right look: Conservative politicians look better and their voters reward it](#)

JEL codes: D72, J45, J7

By Niclas Berggren; The Ratio Institute

Henrik Jordahl; The Research Institute of Industrial Economics (IFN)

Panu Poutvaara; University of Helsinki

Presented by: [Henrik Jordahl](#), Research Institute of Industrial Economics (IFN)

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

[Media, Information and Voters' behaviour. National referenda on Fiscal Federalism in Italy.](#)

By Massimo Bordignon; Catholic University of Milan

Maria Flavia Ambrosanio; Catholic University of Milan

Veronica Grembi; Catholic University of Milan

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

Discussant: [Henrik Jordahl](#), Research Institute of Industrial Economics (IFN)

Session 9: Intergenerational Transfers and Insurance

Session Chair: [Oscar Erixson](#), Uppsala University

Session type: contributed

Date: August 23, 2010

Time: 13:30 - 15:00

Location: A156

[Instruments for intergenerational risk sharing](#)

JEL codes: E21, H55, J18

By Thijs Knaap; CPB Netherlands Bureau for Economic Policy Analysis

Presented by: [Thijs Knaap](#), CPB

Discussant: [T. Scott Findley](#), Utah State University

[Using the Estate Tax to Coordinate Across Generations](#)

By James Feigenbaum; Utah State University

T. Scott Findley; Utah State University

Presented by: [T. Scott Findley](#), Utah State University

Discussant: [Oscar Erixson](#), Uppsala University

[The Effect of Inheritance Receipt on Capital and Labor Income: Evidence from Swedish Panel Data](#)

By Mikael Elinder; Uppsala University

Oscar Erixson; Uppsala University

Presented by: [Oscar Erixson](#), Uppsala University

Discussant: [Thijs Knaap](#), CPB

Session 10: International Cooperation

Session type: contributed

Date: August 23, 2010

Time: 13:30 - 15:00

Location: B153

Session 11: Merit Goods and Social Interaction

Session Chair: [Knud Munk](#), UCL

Session type: contributed

Date: August 23, 2010

Time: 13:30 - 15:00

Location: F332

[Smoking Bans in the Presence of Social Interaction](#)

JEL codes: L13, I18, D61

By Christian Bauer; LMU Munich

Joerg Lingens; University of Muenster

Presented by: [Jörg Lingens](#), University of Münster

Discussant: [Kaisa Kotakorpi](#), University of Tampere

Personalised regulation of sinful consumption

By Markus Haavio; Bank of Finland and HECER

Kaisa Kotakorpi; University of Tampere

Presented by: [Kaisa Kotakorpi](#), University of Tampere

Discussant: [Knud Munk](#), UCL

Taxation of Status Goods

By Knud J. Munk; Université catholique de Louvain

Presented by: [Knud Munk](#), UCL

Discussant: [Jörg Lingens](#), University of Münster

Session 12: Public Goods

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

Session type: contributed

Date: August 23, 2010

Time: 13:30 - 15:00

Location: F416

Participation and Multiple Demand Levels for a Joint Project

JEL codes: H41

By Ryusuke Shinohara; Faculty of Economics, Shinshu University

Presented by: [Ryusuke Shinohara](#), Shinshu University

Discussant: [Florian Morath](#), Max Planck Institute for Intellectual Property, Competition and Tax Law

Volunteering and the value of ignorance

By Florian Morath; Max Planck Institute for Intellectual Property

Presented by: [Florian Morath](#), Max Planck Institute for Intellectual Property, Competition and Tax Law

Discussant: [Michael Michael](#), University of Cyprus

Cross-Border Pollution and Integrated Reforms of Trade and Environmental Tax Policies in Large Economies

By Michael S. Michael; University of Cyprus

Panos Hatzipanayotou; Athens University of Economics and Business

Nicos Tsakiris; University of Ioannina

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

Discussant: [Ryusuke Shinohara](#), Shinshu University

Session 14: Tax Evasion

Session Chair: [Rainald Borck](#), University of Passau

Session type: contributed

Date: August 23, 2010

Time: 15:30 - 17:30

Location: A138

[Tax Evasion, Enforcement and Occupational Choice](#)

JEL codes: H26, D72, J24,

By Rainald Borck; University of Passau

Christian Traxler; Max Planck Institute for Research on Collective Goods

Presented by: [Rainald Borck](#), University of Passau

Discussant: [Silvia Fedeli](#), Universita' di Roma

[International VAT frauds: The carousel game](#)

By Silvia Fedeli; Sapienza - Universita' di Roma

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Presented by: [Silvia Fedeli](#), Universita' di Roma

Discussant: [Rainald Borck](#), University of Passau

Session 15: Optimal Income Taxation I

Session Chair: [Olivier Bargain](#), UCD

Session type: contributed

Date: August 23, 2010

Time: 15:30 - 17:30

Location: A156

[Marginal Deadweight Loss when the Income Tax is Nonlinear](#)

JEL codes: H21, H24, H31,

By Sören Blomquist, Uppsala University

Laurent Simula, Uppsala University

Presented by: [Laurent Simula](#), Uppsala University

Discussant: [Olof Johansson-Stenman](#), University of Gothenburg

[Veblen's Theory of the Leisure Class Revisited: Implications for Optimal Income Taxation](#)

By Thomas Aronsson; Umeå University

Olof Johansson-Stenman; University of Gothenburg

Presented by: [Olof Johansson-Stenman](#), University of Gothenburg

Discussant: [Olivier Bargain](#), UCD

[Optimal taxation, critical-level utilitarianism and economic growth](#)

By LUCA SPATARO; University of Pisa

THOMAS RENSTROM; Durham University

Presented by: [Thomas Renstrom](#), Durham University

Discussant: [Laurent Simula](#), Uppsala University

[Social Preferences in Ireland: An Optimal Taxation Approach](#)

By Olivier Bargain; UC Dublin

Claire Keane; UC Dublin

Presented by: [Olivier Bargain](#), UCD

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

Session 16: Minimum Wage Policy

Session Chair: [Ronnie Schöb](#), Freie Universität Berlin

Session type: contributed

Date: August 23, 2010

Time: 15:30 - 17:30

Location: H425

[Optimal Minimum Wage Policy and the Informal Sector](#)

JEL codes: H32, H26, K42

By Katherine Cuff; McMaster University, Canada

Nicolas Marceau; UQAM, Canada

Steeve Mongrain; Simon Fraser University, Canada

Joanne Roberts; University of Calgary

Presented by: [Katherine Cuff](#), McMaster University

Discussant: [Aart Gerritsen](#), Erasmus University Rotterdam

[Optimal Minimum Wages and Optimal Redistribution in Competitive Labor Markets with Endogenous Skill Formation](#)

By Aart Gerritsen; Erasmus University Rotterdam and Tinbergen Institute
Bas Jacobs; Erasmus University Rotterdam, Tinbergen Institute, Netspar and CESifo

Presented by: [Aart Gerritsen](#), Erasmus University Rotterdam

Discussant: [Ronnie Schöb](#), Freie Universität Berlin

[High taxes, shadow work and minimum wages](#)

By Tone Ognedal,
Department of Economics,
University of Oslo

Presented by: [tone ognedal](#), university of oslo

Discussant: [Katherine Cuff](#), McMaster University

[Minimum wages and their alternatives:a critical assessment](#)

By Andreas Knabe; FU Berlin
Ronnie Schöb; FU Berlin

Presented by: [Ronnie Schöb](#), Freie Universität Berlin

Discussant: [tone ognedal](#), university of oslo

Session 17: Environmental Policy and Taxation

Session Chair: [Bas Jacobs](#), Erasmus University Rotterdam

Session type: contributed

Date: August 23, 2010

Time: 15:30 - 17:30

Location: A144

[The Monopolistic Polluter Under Environmental Liability Law](#)

JEL codes: K 13, Q 58

By Alfred Endres, University of Hagen
Tim Friehe, University of Konstanz

Presented by: [Tim Friehe](#), University of Konstanz

Discussant: [Martin Altemeyer-Bartscher](#), Chemnitz University of Technology

[The Private Provision of International Impure Public Goods: the Case of Climate Policy](#)

By Martin Altemeyer-Bartscher
Department of Economics, Chemnitz University of Technology, Department of Economics.
Dirk T.G. Rübelke
Center for International Climate and Environmental Research – Oslo (CICERO).
Anil Markandya
Department of Economics & International Development, University of Bath.

Presented by: [Martin Altemeyer-Bartscher](#), Chemnitz University of Technology

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

What is the best environmental policy? Taxes, permits and rules under economic and environmental uncertainty

By Konstantinos Angelopoulos; University of Glasgow

George Economides; Athens University of Economics and Business

Apostolis Philippopoulos; Athens University of Economics and Business, University of Glasgow, and CESifo

Presented by: [George Economides](#),

Discussant: [Tim Friehe](#), University of Konstanz

Pigou Meets Mirrlees: On the Irrelevance of Tax Distortions for the Second-Best Pigouvian Tax

By Bas Jacobs; Erasmus University Rotterdam

Ruud A. de Mooij; Erasmus University Rotterdam

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

Discussant: [George Economides](#),

Session 18: Tax Competition I

Session Chair: [John Wilson](#), Michigan State University

Session type: contributed

Date: August 23, 2010

Time: 15:30 - 17:30

Location: Horsal 1

Coordinated Tax-Tariff Reforms, Informality, and Welfare Distribution

JEL codes: F11, F13, H20

By Jenny E. Ligthart; Tilburg University

Gerard C. van der Meijden; Tilburg University

Presented by: [Gerardus Cornelis Meijden](#), Tilburg University

Discussant: [Alejandro Esteller-More](#), University of Barcelona-IEB

POLITICS OR MOBILITY? EVIDENCE FROM US EXCISE TAXATION

By Alejandro Esteller-Moré; Universitat de Barcelona & IEB

Leonio Rizzo; Università di Ferrara & IEB

Presented by: [Alejandro Esteller-More](#), University of Barcelona-IEB

Discussant: [Kota Sugahara](#), Kyoto Sangyo University

Endogenous Choice on Tax Instruments in a Tax Competition Model: Unit Tax versus Ad Valorem Tax

By Nobuo Akai; Osaka University

Hikaru Ogawa; Nagoya University

Yoshitomo Ogawa; Kinki University

Presented by: [Yoshitomo Ogawa](#), Kinki University

Discussant: [John Wilson](#), Michigan State University

[Preferential Trade Agreements and Tax Competition with Internationally Mobile Firms](#)

By Nathan Cook; Furman University

John Douglas Wilson; Michigan State University

Presented by: [John Wilson](#), Michigan State University

Discussant: [Gerardus Cornelis Meijden](#), Tilburg University

Session 19: Shadow Economy I

Session Chair: [Reinhard Neck](#), Klagenfurt University

Session type: contributed

Date: August 23, 2010

Time: 15:30 - 17:30

Location: B153

[Corruption and the shadow economy: Like oil and vinegar, like water and fire?](#)

JEL codes: O17,O5,D78,H11

By Andreas Buehn, Technische Universität Dresden

Friedrich Schneider, University of Linz

Presented by: [Andreas Buehn](#), Technische Universitaet Dresden

Discussant: [Reinhard Neck](#), Klagenfurt University

[Business in Transition: Operating under the Shadow of the Informal Sector Assoc Prof. Marta Orviska](#)

By Assoc Prof. Marta Orviska; Matej Bel University

Professor John Hudson; University of Bath

Presented by: [John Hudson](#), University of Bath

Discussant: [Andreas Buehn](#), Technische Universitaet Dresden

[The Shadow Economy under Changing Tax Systems and Structures](#)

[\[slides\]](#)

By Reinhard Neck; Klagenfurt University

Friedrich Schneider; University of Linz

Jens Uwe Wächter; DekaBank

Presented by: [Reinhard Neck](#), Klagenfurt University

Discussant: [John Hudson](#), University of Bath

Session 20: Budgeting, Public Investment and Deficits

Session Chair: [Jenny Ligthart](#), Tilburg University

Session type: contributed

Date: August 23, 2010

Time: 15:30 - 17:30

Location: B139

[Does Fiscal Reform Change the Revenue-Expenditure Nexus? Evidence from Some OECD Countries](#)

JEL codes: E62, H61, H62

By Tomomi Miyazaki; Toyo University

Presented by: [Tomomi Miyazaki](#), Toyo University

Discussant: [Tomomi Miyazaki](#), Toyo University

[A Soft Budget Constraint Problem in Local Public Finance : The Case of Korea](#)

By Joong-Ho Kook;

Yokohama City University,

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

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

[The Long and Winding Road to Local Fiscal Equity in the United States: A Fifty Year Retrospective](#)

By Jorge Martinez-Vazquez; Georgia State University

Andrey Timofeev; Georgia State University

Presented by: [Andrey Timofeev](#), Georgia State University

Discussant: [Jenny Ligthart](#), Tilburg University

[Output Dynamics, Technology, and Public Investment](#)

By Pedro R. D. Bom; Tilburg University

Ben J. Heijdra; University of Groningen

Jenny E. Ligthart; Tilburg University

Presented by: [Jenny Ligthart](#), Tilburg University

Discussant: [Andrey Timofeev](#), Georgia State University

Session 21: Tax Compliance II

Session Chair: [Jean-Marie Lozachmeur](#), Toulouse School of Economics

Session type: contributed

Date: August 23, 2010

Time: 15:30 - 17:30

Location: A122

[On IRS's Service and Enforcement](#)

JEL codes: H26

By **Tsung-Sheng Tsai**; Department of Economics, National Tsing Hua University
C.C. Yang; Institute of Economics, Academia Sinica

Presented by: [Cheng-Chen Yang](#), Academia Sinica

Discussant: [Joao Luis Gondim](#), Toulouse School of Economics

[The Tax Compliance Game with Some Evasion-Averse Taxpayers](#)

[\[slides\]](#)

By **Joao Gondim**; ESAF and TSE

Presented by: [Joao Luis Gondim](#), Toulouse School of Economics

Discussant: [Jean-Marie Lozachmeur](#), Toulouse School of Economics

[Shifting of red tape? The relationship of tax authority behavior and compliance cost burdens](#)

By **Sebastian Eichfelder**; University of Wuppertal - Schumpeter School of Business and Economics
Chantal Kegels; Bureau Fédéral du Plan Brussels and Université Catholique de Louvain

Presented by: [Sebastian Eichfelder](#), University of Wuppertal

Discussant: [Cheng-Chen Yang](#), Academia Sinica

[The Political Economy of the \(Weak\) Enforcement of Sales Tax](#)

By **Martin Besfamille**; Universidad Torcuato Di Tella
Philippe de Donder; Toulouse School of Economics
Jean-Marie Lozachmeur; Toulouse School of Economics

Presented by: [Jean-Marie Lozachmeur](#), Toulouse School of Economics

Discussant: [Sebastian Eichfelder](#), University of Wuppertal

Session 22: Migration

Session Chair: [Eckhard Janeba](#), University of Mannheim

Session type: contributed

Date: August 23, 2010

Time: 15:30 - 17:30

Location: F332

[Mobility and local income redistribution](#)

JEL codes: H23, H71, H73

By **David Stadelmann**; University of Fribourg; Bd. de Perolles 90; 1700 Fribourg (Switzerland)
Sigrid Röhrs; University of Zurich; Institute for Empirical Research in Economics (IEW);
Mühlebachstrasse 86; 8008 Zürich (Switzerland)

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

Discussant: [Wido Geis](#), ifo Institute for Economic Research

[State Taxes, Tax Exemptions and What They Reveal about Elderly Migration](#)

By **Ali Sina Onder**; Uppsala Universitet
Herwig Schlunk; Vanderbilt University

Presented by: [Ali Onder](#), Uppsala Universitet

Discussant: [Eckhard Janeba](#), University of Mannheim

[How do Migrants Choose Their Destination Country? An Analysis of Institutional Determinants](#)

By **Wido Geis**; Ifo Institute of Economic Research, Munich

Silke Uebelmesser; University of Munich

Martin Werding; University of Bochum

Presented by: [Wido Geis](#), ifo Institute for Economic Research

Discussant: [Ali Onder](#), Uppsala Universitet

[City Competition for the Creative Class](#)

By **Eckhard Janeba**; University of Mannheim

Thies Büttner; University of Munich and IFO

Presented by: [Eckhard Janeba](#), University of Mannheim

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

Session 23: Fertility and Education

Session Chair: [Elke Lüdemann](#), ifo Institute

Session type: contributed

Date: August 23, 2010

Time: 15:30 - 17:30

Location: A128

[Education Investment and Fertility](#)

JEL codes: I28 J13 O41

By **Atsushi Miyake**; Kobe Gakuin University

Masaya Yasuoka; The University of Kitakyushu

Presented by: [Atsushi Miyake](#), Kobe Gakuin University

Discussant: [Elke Lüdemann](#), ifo Institute

[Do Couples Bargain over Fertility? New Evidence Based on Child Preference Data](#)

By **Timo Hener**; Ifo Institute

Presented by: [Timo Hener](#), Ifo Institute

Discussant: [Atsushi Miyake](#), Kobe Gakuin University

[Migration Background and School Tracking: Is there a Double Disadvantage for Second-Generation Immigrants?](#)

By **Elke Luedemann**; Ifo Institute for Economic Research

Guido Schwerdt; Ifo Institute for Economic Research

Presented by: [Elke Lüdemann](#), ifo Institute

Discussant: [Timo Hener](#), Ifo Institute

Session 24: Care for Children and the elderly

Session Chair: [Stanley Winer](#), Carleton University

Session type: contributed

Date: August 23, 2010

Time: 15:30 - 17:30

Location: A114

[Child care subsidies revisited](#)

JEL codes: C68, H31, J22

By Egbert L.W. Jongen; CPB Netherlands Bureau for Economic Policy Analysis

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

Discussant: [Masaya Yasuoka](#), The University of Kitakyushu

[Child-care Support Policy and Fertility in a Model Based on the Supply of Child-care Services](#)

By Masaya Yasuoka; The University of Kitakyushu

Atsushi Miyake; Kobe Gakuin University

Presented by: [Masaya Yasuoka](#), The University of Kitakyushu

Discussant: [Stanley Winer](#), Carleton University

[Intergenerational transmission of skills during childhood and optimal fiscal policy](#)

By Alessandra Casarico; Bocconi University, Italy

Luca Micheletto; State University of Milan, Italy

Alessandro Sommacal; University of Verona, Italy

Presented by: [Alessandra Casarico](#), Universita' Bocconi

Discussant: [Egbert Jongen](#), CPB

[Fiscal Incidence When Both Individual Welfare and Family Structure Matter: The Case of Subsidization of Home-care for the Elderly](#)

By Haizhen Mou; Johnson-Shoyama Graduate School of Public Policy, University of Saskatchewan.

Stanley L. Winer: School of Public Policy and Department of Economics, Carleton University, CESifo and ICER.

Presented by: [Stanley Winer](#), Carleton University

Discussant: [Alessandra Casarico](#), Universita' Bocconi

Session 25: Pensions and Growth

Session Chair: [Elena Del Rey](#), Universitat de Girona

Session type: contributed

Date: August 23, 2010

Time: 15:30 - 17:30

Location: F416

[The Political Economy of Derived Pension Rights](#)

JEL codes: D72; D78; H55

By Marie-Louise Leroux, CORE, UeL,

Pierre Pestieau,

University of Liege, CREPP, CORE, PSE and CEPR

Presented by: [Marie-Louise Leroux](#), Université Catholique de Louvain la Neu

Discussant: [Yvonne Adema](#), Erasmus University Rotterdam

[Pensions and ageing in a stochastic general equilibrium model](#)

By Yvonne Adema; Erasmus University Rotterdam

Presented by: [Yvonne Adema](#), Erasmus University Rotterdam

Discussant: [Elena Del Rey](#), Universitat de Girona

[Pensions and Fertility: Back to the Roots -- The Introduction of Bismarck's Pension Scheme and the European Fertility Decline](#)

By Robert Fenge; University of Rostock

Beatrice Scheubel; University of Munich

Presented by: [Beatrice Scheubel](#), University of Munich

Discussant: [Marie-Louise Leroux](#), Université Catholique de Louvain la Neu

[Dynamic Efficiency and Optimal Public Policy in an Endogenous Growth Model](#)

By Elena Del Rey; Universitat de Girona, Spain

Miguel-Angel Lopez-Garcia; Universitat Autònoma de Barcelona, Spain

Presented by: [Elena Del Rey](#), Universitat de Girona

Discussant: [Beatrice Scheubel](#), University of Munich

Session 26: Cost Benefit Analysis

Session Chair: [Robert Haveman](#), University of Wisconsin, Madison

Session type: contributed

Date: August 23, 2010

Time: 15:30 - 17:30

Location: Horsal 2

[Labour as a Utility Measure in Contingent Valuation Studies – How Good is it Really?](#)

JEL codes: D6, H4, L3, Q25

By **Michael Ahlheim**; University of Hohenheim
Oliver Frör; University of Hohenheim
Antonia Heinke; University of Hohenheim
Nguyen Minh Duc; Hanoi University of Agriculture
Pham Van Dinh; Hanoi University of Agriculture
Presented by: [Michael Ahlheim](#), University of Hohenheim
Discussant: [Theara Horn](#), Osaka University

[Incorporating water purification in efficiency evaluation: Evidence from Japanese water utilities](#)

By **Theara Horn**; Osaka University
Presented by: [Theara Horn](#), Osaka University
Discussant: [Robert Haveman](#), University of Wisconsin, Madison

[Assessing Comprehensive Performance Assessment](#)

By **Ben Lockwood**; University of Warwick and CEPR
Francesco Porcelli; University of Warwick
Presented by: [Benjamin Lockwood](#), Warwick
Discussant: [Michael Ahlheim](#), University of Hohenheim

[The Benefits and Costs of the US Section 8 Housing Subsidy Program: A Framework and First-Year Estimates](#)

By **Robert Haveman**; University of Wisconsin-Madison
Barbara Wolfe; University of Wisconsin-Madison
Deven Carlson; University of Wisconsin-Madison
Thomas Kaplan; University of Wisconsin-Madison
Presented by: [Robert Haveman](#), University of Wisconsin, Madison
Discussant: [Benjamin Lockwood](#), Warwick

Session 27: Taxes and FDI

Session Chair: [Timothy Goodspeed](#), Hunter College and Graduate Center, CUNY
Session type: contributed
Date: August 23, 2010
Time: 15:30 - 17:30
Location: B159

[Taxation and the quality of institutions: asymmetric effects on FDI](#)

JEL codes: H7, F21,F23,K00
By **Serena Fatica**; European Commission and University of Louvain
Presented by: [Serena Fatica](#), European Commission
Discussant: [Asa Hansson](#), Lund University

[The Effects of Taxation on Location and Entry Mode Decisions: M&A vs. Greenfield Investments](#)

By Shafik Hebous, Goethe-University
Martin Ruf, Mannheim University
Alfons Weichenrieder, Goethe University

Presented by: [Alfons Weichenrieder](#), University of Frankfurt

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

Foreign Direct Investment and Tax Policies in an enlarged European Union

By Åsa Hansson, Department of Economics, Lund University, Sweden
Karin Olofsdotter, Department of Economics, Lund University, Sweden

Presented by: [Asa Hansson](#), Lund University

Discussant: [Alfons Weichenrieder](#), University of Frankfurt

Public Policies and FDI Location: Differences between Developing and Developed Countries

By Timothy Goodspeed; Hunter College and CUNY Graduate Center
Jorge Martinez-Vazquez; Georgia State University and rede, Universidad de Vigo
Li Zhang; Central University of Finance and Economics, China

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

Discussant: [Serena Fatica](#), European Commission

Session 28: Pensions, Wealth and Political Economy

Session Chair: [Pierre Pestieau](#), Université de Liège

Session type: contributed

Date: August 24, 2010

Time: 9:00 - 11:00

Location: B159

On the Desirability of Taxing Capital Income to Boost Social Insurance

JEL codes: H21, D80

By Bas Jacobs; Erasmus University Rotterdam
Dirk Schindler; University of Konstanz

Presented by: [Dirk Schindler](#), University of Konstanz

Discussant: [Pierre Pestieau](#), Université de Liège

Sustainability of Pension System and Public Debt

By Masaya Yasuoka; The University of Kitakyushu

Presented by: [Masaya Yasuoka](#), The University of Kitakyushu

Discussant: [Jørgen Andersen](#), Norwegian School of Management BI

Natural resources and political survival: The roles of institutions and appropriability

By Jørgen Juel Andersen; Norwegian School of Management BI
Silje Aslaksen; University of Oslo

Presented by: [Jørgen Andersen](#), Norwegian School of Management BI

Discussant: [Dirk Schindler](#), University of Konstanz

Retirement as a Hedge

By Pierre Pestieau

CORE, Université de Louvain, CREPP, Université de Liège, and PSE, Paris.

Pierre Pestieau, CORE and University of Liege;

Uri M. Possen, Cornell University

Presented by: [Pierre Pestieau](#), Université de Liège

Discussant: [Masaya Yasuoka](#), The University of Kitakyushu

Session 29: Bequests and Pensions

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

Session type: contributed

Date: August 24, 2010

Time: 9:00 - 11:00

Location: Horsal 2

Accidental bequests: a curse for the rich and a boon for the poor

JEL codes: H21

By Helmuth Cremer; Toulouse School of Economics

Firouz Gahvari; University of Illinois at Urbana-Champaign

Pierre Pestieau; University of Liège and CORE

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

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

Pension Reform with Variable Retirement Age – A Simulation Analysis for Germany

By Manuel Kallweit; University of Wuerzburg

Hans Fehr; University of Wuerzburg and Netspar

Fabian Kindermann; University of Wuerzburg and Netspar

Presented by: [Manuel Kallweit](#), University of Wuerzburg

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

Longevity, annuities and the political support for public pensions

By Helmuth Cremer; Toulouse School of Economics (GREMAQ, IDEI and Institut universitaire de France)

Philippe De Donder; Toulouse School of Economics (GREMAQ and IDEI)

Presented by: [Philippe De Donder](#), Toulouse School of Economics

Discussant: [Manuel Kallweit](#), University of Wuerzburg

Inheritance and income taxation

By Vidar Christiansen; University of Oslo

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

Discussant: [Philippe De Donder](#), Toulouse School of Economics

Session 30: Public Goods and Taxation

Session Chair: [William Hoyt](#), University of Kentucky

Session type: contributed

Date: August 24, 2010

Time: 9:00 - 11:00

Location: A114

[Public Infrastructure and Optimal Tax Policies in a Polluted Small Open Economy](#)

JEL codes: H21, H23

By Michael S. Michael; University of Cyprus, Cyprus

Panos Hatzipanayotou; Athens University of Economics and Business, Greece

Presented by: [Panos Hatzipanayotou](#),

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

[Public provision of private goods, self-selection and income tax avoidance](#)

By Sören Blomquist; University of Uppsala

Vidar Christiansen; University of Oslo

Luca Micheletto; University of Milan

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

Discussant: [William Hoyt](#), University of Kentucky

[How Public Spending Can Help You Grow?. An Empirical Analysis for Developing Countries](#)

By Nihal Bayraktar, Pennsylvania University

Blanca Moreno-Dodson, World Bank

Presented by: [Blanca Moreno-Dodson](#), World Bank

Discussant: [Panos Hatzipanayotou](#),

[Optimal Taxation in the Presence of Congestible Public Goods](#)

By William H. Hoyt; University of Kentucky

Presented by: [William Hoyt](#), University of Kentucky

Discussant: [Blanca Moreno-Dodson](#), World Bank

Session 31: Tax Evasion and Tax Avoidance

Session Chair: [David Merriman](#), Institute of Government and Public Affai

Session type: contributed

Date: August 24, 2010

Time: 9:00 - 11:00

Location: A156

[Minimum Wage and Tax Evasion: Theory and Evidence](#)

JEL codes: H26, H32, J38

By Mirco Tonin; University of Southampton

Presented by: [Mirco Tonin](#), University of Southampton

Discussant: [Aloys Prinz](#), University of Muenster

[A Moral Theory of Tax Evasion](#)

By Aloys L. Prinz; University of Muenster

Presented by: [Aloys Prinz](#), University of Muenster

Discussant: [David Merriman](#), Institute of Government and Public Affai

[Using Littered Pack Data to Estimate Cigarette Tax Avoidance in NYC](#)

By David F. Merriman; University of Illinois Chicago

Howard Chernick; Hunter College and the Graduate Center, City Univ. of New York

Presented by: [David Merriman](#), Institute of Government and Public Affai

Discussant: [Mirco Tonin](#), University of Southampton

Session 32: Pension Reform

Session Chair: [Monika Buetler](#),

Session type: contributed

Date: August 24, 2010

Time: 9:00 - 11:00

Location: A144

[Optimal Taxes and Pensions in a Society with Myopic Agents](#)

JEL codes: H21 H55 D91

By Kerstin Roeder; University of Augsburg

Presented by: [Kerstin Roeder](#), Uni Augsburg

Discussant: [Panayiota Lyssiotou](#), University of Cyprus

[Incidence Analysis of Pension Security in the Czech Republic](#)

By Stanislav Klazar; University of Economics, Prague

Barbora Slintakova; University of Economics, Prague

Presented by: [Barbora Slintakova](#), University of Economics Prague

Discussant: [Monika Buetler](#),

[Are Child Benefits Fungible? Evidence from a Natural Policy Experiment](#)

By Panayiota Lyssiotou; University of Cyprus

Presented by: [Panayiota Lyssiotou](#), University of Cyprus

Discussant: [Barbora Slintakova](#), University of Economics Prague

[Do means-tested benefits reduce the demand for annuities? - Evidence from Switzerland](#)

By Monika Bütler; University of St. Gallen, CesIfo, Netspar;

Kim Pijnenburg; Tilburg University, Netspar;

Stefan Staubli; University of St. Gallen, Netspar

Presented by: [Monika Buetler](#),

Discussant: [Kerstin Roeder](#), Uni Augsburg

Session 33: Dynamic Fiscal Policy

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

Session type: contributed

Date: August 24, 2010

Time: 9:00 - 11:00

Location: A122

[Fiscal Policy Reforms and Dynamic Laffer Effects](#)

JEL codes: E62;H30;J22;O41

By Peter van Oudheusden; Tilburg University

Presented by: [Peter van Oudheusden](#), Tilburg University

Discussant: [Chul-In Lee](#), Seoul National University

[The Ex Ante Optimal Unemployment Insurance](#)

By Chul-In Lee; Seoul National University

Presented by: [Chul-In Lee](#), Seoul National University

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

[The Revenue Dynamics of Assessed Taxes in Germany](#)

By Christian Breuer;

Ifo Institute;

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

Discussant: [Peter van Oudheusden](#), Tilburg University

Session 34: Taxation and the Labour Market

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

Session type: contributed

Date: August 24, 2010

Time: 9:00 - 11:00

Location: B153

[Tax Fairness Perceptions and Work Effort](#)

JEL codes: J22, D63, H31

**By Thomas Cornelissen; UC London
Oliver Himmler; Goettingen University
Tobias Koenig; Hannover University**

Presented by: [Tobias Koenig](#), University of Hannover

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

[Asymmetric Information Renders Minimum Wages Less Harmful](#)

**By Ronnie Schöb; FU Berlin
Marcel Thum; TU Dresden**

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

Discussant: [Tobias Koenig](#), University of Hannover

Session 35: Optimal Income Taxation III

Session Chair: [Thomas Aronsson](#), Umeå University

Session type: contributed

Date: August 24, 2010

Time: 9:00 - 11:00

Location: H425

[Poverty and the Optimal General Income Tax-cum-Audit Policy](#)

JEL codes: D82; H21; H26;

**By Enlinson Mattos; Getulio Vargas Foundation
Marcelo Arbex; University of Windsor**

Presented by: [Enlinson Mattos](#), Getulio Vargas Foundation

Discussant: [Stefan Boeters](#), CPB Den Haag

[Taxation of Annual Income as a Commitment Device](#)

By Thomas Gaube; University of Osnabrueck

Presented by: [Thomas Gaube](#), University of Osnabrück

Discussant: [Marcelo Arbex](#), University of Windsor

[Optimal Tax Progressivity in Unionised Labour Markets: What are the Driving Forces?](#)

By Stefan Boeters; CPB Den Haag

Presented by: [Stefan Boeters](#), CPB Den Haag

Discussant: [Thomas Aronsson](#), Umeå University

[Positional Preferences in Time and Space: Implications for Optimal Income Taxation](#)

By Thomas Aronsson; Umeå University, Sweden.

Olof Johansson-Stenman, University of Gothenburg, Sweden.

Presented by: [Thomas Aronsson](#), Umeå University

Discussant: [Thomas Gaube](#), University of Osnabrück

Session 36: The Macroeconomics of Fiscal Policy

Session Chair: [Paola Profeta](#), Università Bocconi

Session type: contributed

Date: August 24, 2010

Time: 9:00 - 11:00

Location: A138

[Budget Deficit Spillover Effects in the Euro Area](#)

JEL codes: E620 F410 H500

By Shafik Hebous; Goethe University Frankfurt

Tom Zimmermann; Harvard University

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

Discussant: [Paola Profeta](#), Università Bocconi

[The effect of different expenditure financing in the money-in-the-production-function model](#)

By Akihiko Kaneko; Tokyo Institute of Technology

Daisuke Matsuzaki; Okinawa International University

Presented by: [Akihiko Kaneko](#), Tokyo Institute of Technology

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

[Does democracy affect taxation and government spending? Evidence from developing countries](#)

By Paola Profeta; Università Bocconi

Riccardo Puglisi; Università di Pavia

Simona Scabrosetti; Università di Pavia

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

Discussant: [Akihiko Kaneko](#), Tokyo Institute of Technology

Session 37: Taxes, Ownership and Firm Size

Session Chair: [Vesa Kanninen](#), University of Helsinki

Session type: contributed

Date: August 24, 2010

Time: 9:00 - 11:00

Location: F416

Corporate tax regime and international allocation of ownership

JEL codes: H25, F23

By Johannes Becker; MPI Munich

Marco Runkel; University of Magdeburg

Presented by: [Marco Runkel](#), University of Magdeburg

Discussant: [Kirsten Ralf](#), Ecole Superieure de Commerce Exterieur

Tax Avoidance and Ownership Concentration

By Kirsten Ralf; Ecole Superieure du Commerce Exterieur

Jean-Bernard Chatelain; University of Paris 1 La Sorbonne

Presented by: [Kirsten Ralf](#), Ecole Superieure de Commerce Exterieur

Discussant: [Vesa Kannianen](#), University of Helsinki

Corporate Social Responsibility: Can Markets Discipline?

By Vesa Kannianen, University of Helsinki

Presented by: [Vesa Kannianen](#), University of Helsinki

Discussant: [Marco Runkel](#), University of Magdeburg

Session 38: Tax Competition and Multinational Firms

Session Chair: [Matthias Wrede](#), University of Marburg

Session type: contributed

Date: August 24, 2010

Time: 9:00 - 11:00

Location: F332

Tax-Rate Differentials, Internal Debt Financing, and the Effectiveness of Anti-Avoidance Rules

JEL codes: H25, H32, G30

By Michael Overesch; University of Mannheim

Georg Wamser; ETH Zurich

Presented by: [Michael Overesch](#), University of Mannheim

Discussant: [Matthias Wrede](#), University of Marburg

Partisan Politics in Corporate Tax Competition

By Steffen Osterloh; ZEW (Centre for European Economic Research)

Marc Debus; MZES (Mannheim Centre for European Social Research)

Presented by: [Steffen Osterloh](#), ZEW

Discussant: [Michael Overesch](#), University of Mannheim

Multinational Capital Structure and Tax Competition

By Matthias Wrede; University of Marburg

Presented by: [Matthias Wrede](#), University of Marburg

Discussant: [Steffen Osterloh](#), ZEW

Session 39: The Economics of the Shadow Economy

Session Chair: [Joras Ferwerda](#), Utrecht University

Session type: contributed

Date: August 24, 2010

Time: 9:00 - 11:00

Location: B139

[Methodological aspects of the shadow economy estimation on Russian example](#)

By Lukasevich I; All Russian Distance Institute of Economics and Finance
Romanov A; All Russian Distance Institute of Economics and Finance
Fedorova E.; All Russian Distance Institute of Economics and Finance

Presented by: [Lukasevich Igor](#), All Russian Distance Institute of E&F

Discussant: [Joras Ferwerda](#), Utrecht University

[Revaluating the Tanzi-model to estimate the Underground Economy](#)

By Joras Ferwerda; Utrecht University

Ioana Deleanu; Utrecht University

Brigitte Unger; Utrecht University

Presented by: [Joras Ferwerda](#), Utrecht University

Discussant: [Lukasevich Igor](#), All Russian Distance Institute of E&F

Session 40: Unemployment Insurance

Session type: contributed

Date: August 24, 2010

Time: 9:00 - 11:00

Location: A128

Session 41: Commodity Taxation I

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

Session type: contributed

Date: August 25, 2010

Time: 9:00 - 11:00

Location: Horsal 1

[Distributional implications of income tax evasion in Greece, Hungary and Italy](#)

JEL codes: H26, H23

By Manos Matsaganis; Athens University of Economics and Business

Dóra Benedek; Fiscal Council, Republic of Hungary & Central European University, Budapest

Maria Flevotomou; Bank of Greece

Orsolya Lelkes; European Centre for Social Welfare Policy and Research, Vienna

Daniela Mantovani; University of Modena and Reggio Emilia

Sylwia Nienadowska; University of Modena and Reggio Emilia

Presented by: [Dora Benedek](#), CEU and Office of the Fiscal Council, Hungary

Discussant: [Junmin Wan](#), Fukuoka University, Japan

Taxation and Market Power

**By Kai A. Konrad; Max Planck Institute for Intellectual Property, Competition and Tax Law,
Marstallplatz 1, D-80539 Munich, Ger-**

many

**Florian Morath; Max Planck Institute for Intellectual Property, Competition and Tax Law,
Marstallplatz 1, D-80539 Munich, Ger-**

many

Wieland Mueller; CentER, TILEC, Department of Economics, Tilburg University

Presented by: [Kai Konrad](#), Max Planck Institute for Intellectual Pr

Discussant: [Michael Devereux](#), Oxford University

Consumption and cash-flow taxes in an international setting

By Alan J. Auerbach; Univeristy of California, Berkeley

Michael P. Devereux; Oxford University Centre for Business Taxation

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

Discussant: [Jack Mintz](#),

Session 42: Auditing and Income Reporting

Session Chair: [Martin Besfamille](#), Universidad Torcuato Di Tella

Session type: contributed

Date: August 25, 2010

Time: 9:00 - 11:00

Location: A156

Auditor Expertise: Evidence from the Public Sector

JEL codes: D70, H10

By Mark Schelker; University of St. Gallen

Presented by: [Mark Schelker](#), University of St. Gallen

Discussant: [Martin Besfamille](#), Universidad Torcuato Di Tella

Compatibility in Tax Reporting

By Vilen Lipatov; Frankfurt University

Presented by: [Vilen Lipatov](#), Frankfurt University
Discussant: [Mark Schelker](#), University of St. Gallen

[Inspectors or Google Earth? Optimal fiscal policies under imperfect auditing](#)

By Martin Besfamille; Universidad Torcuato Di Tella
Pablo Olmos; Universidad Torcuato Di Tella

Presented by: [Martin Besfamille](#), Universidad Torcuato Di Tella
Discussant: [Vilen Lipatov](#), Frankfurt University

Session 43: Fiscal Federalism

Session Chair: [Therese McGuire](#), Northwestern University

Session type: contributed

Date: August 25, 2010

Time: 9:00 - 11:00

Location: H425

[Taxes and The Choice of Where to Work and Where to Live for Movers in Multi-State MSA's](#)

JEL codes: H73, H71, J61

By William H. Hoyt; University of Kentucky
Paul A. Coomes; University of Louisville

Presented by: [William Hoyt](#), University of Kentucky
Discussant: [Jan Schnellenbach](#), University of Heidelberg

[Yardstick competition and the optimal number of jurisdictions in a political economy of fiscal federalism](#)

By Hideki Konishi; Waseda University

Presented by: [Hideki Konishi](#), Waseda University
Discussant: [Therese McGuire](#), Northwestern University

[Creative Destruction and Fiscal Federalism: A Study of Three Regions](#)

By Jan Schnellenbach; University of Heidelberg
Lars P. Feld; University of Heidelberg
Thushyanthan Baskaran; University of Heidelberg

Presented by: [Jan Schnellenbach](#), University of Heidelberg
Discussant: [Hideki Konishi](#), Waseda University

[Tobin Meets Oates: Solidarity and the Optimal Fiscal Federal Structure](#)

By Xavier Calsamiglia; Universitat Pompeu Fabra
Teresa Garcia-Mila; Universitat Pompeu Fabra
Therese J. McGuire; Northwestern University

Presented by: [Teresa Garcia-Mila](#), Universitat Pompeu Fabra

Discussant: [William Hoyt](#), University of Kentucky

Session 44: Health Care Policy

Session Chair: [Jan-Maarten Van Sonsbeek](#), Ministry of Social Affairs & Employment

Session type: contributed

Date: August 25, 2010

Time: 9:00 - 11:00

Location: A122

[Estimating the long-term effects of recent disability reforms in the Netherlands](#)

[\[slides\]](#)

JEL codes: C15, H55, J26

By Jan-Maarten van Sonsbeek; VU University Amsterdam

Presented by: [Jan-Maarten Van Sonsbeek](#), Ministry of Social Affairs & Employment

Discussant: [Ed Westerhout](#), CPB

[How Information on Health Status Shapes Optimal Health Insurance](#)

By Ed W.M.T. Westerhout; CPB Netherlands Bureau for Economic Policy Analysis

Kees Folmer; CPB Netherlands Bureau for Economic Policy Analysis

Presented by: [Ed Westerhout](#), CPB

Discussant: [Jan-Maarten Van Sonsbeek](#), Ministry of Social Affairs & Employment

Session 45: Institutions and Developing Countries

Session Chair: [Alexandru Minea](#), University of Auvergne

Session type: contributed

Date: August 25, 2010

Time: 9:00 - 11:00

Location: A138

[Decentralization and foreign aid effectiveness: Do aid modality and federal design matter in poverty alleviation?](#)

JEL codes: O1; O2; O4; H7

By Christian Lessmann

TU Dresden

Gunther Markwardt

TU Dresden, CESifo

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

Discussant: [Alexandru Minea](#), University of Auvergne

[Can inflation targeting promote institutional quality in developing countries?](#)

By Alexandru Minea, University of Auvergne

Patrick Villieu, University of Orleans

Presented by: [Alexandru Minea](#), University of Auvergne

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

Session 46: Political Economy and Voting

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

Session type: contributed

Date: August 25, 2010

Time: 9:00 - 11:00

Location: B153

[Voting When the Stakes are High](#)

JEL codes: D72; H71

By Jørgen J. Andersen; Norwegian School of Management

Jon H. Fiva; University of Oslo

Gisle J. Natvik; Norges Bank

Presented by: [Jon Fiva](#), University of Oslo

Discussant: [Marko Koethenbuenger](#), University of Copenhagen

[Disproportionate influence? Special-interest politics under proportional and majoritarian electoral systems](#)

By Peter Egger, ETH Zurich

Marko Koethenbuenger, University of Copenhagen

Michael Smart, University of Toronto

Presented by: [Marko Koethenbuenger](#), University of Copenhagen

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

[Good Policy Choices Even When Voters Entertain Biased Beliefs](#)

By Ivo Bischoff; University of Kassel

Lars Siemers; RWI Essen

Presented by: [Lars-H. Siemers](#), RWI Essen

Discussant: [Jon Fiva](#), University of Oslo

[Ethical Voting and Political Competition](#)

[\[slides\]](#)

By Robiun Boadway Queen's University

Motohiro Sato Hitotsubashi University

Presented by: [Motohiro Sato](#), Hitotsubashi University

Discussant: [Lars-H. Siemers](#), RWI Essen

Session 47: Tax Evasion and Tax Compliance

Session Chair: [Maria Rosaria Marino](#), Banca d'Italia

Session type: contributed

Date: August 25, 2010

Time: 9:00 - 11:00

Location: B159

[Income Tax Evasion and Ethical Behavior – Evidence from an Agent-based Model](#)

JEL codes: H26, C9

By Sascha Hokamp; University of Muenster

Michael Pickhardt; University of Muenster

Presented by: [Michael Pickhardt](#), University of Münster

Discussant: [Chong-Bum An](#), Sungkyunkwan University

[Distributive Effects of the Tax Evasion and Differential Personal Income Tax Treatment between Labor Income and Business Income](#)

By Seung-Hoon Jeon; National Assembly Budget Office(NABO)

Youngim Shin; National Assembly Budget Office (NABO)

Chong-Bum An; Sungkyunkwan University

Ji Un Jung; Sungkyunkwan University

Presented by: [Chong-Bum An](#), Sungkyunkwan University

Discussant: [Maria Rosaria Marino](#), Banca d'Italia

[The personal income tax evasion in Italy: an estimate by taxpayer's type](#)

By Maria Rosaria Marino; Banca d'Italia

Roberta Zizza; Banca d'Italia

Presented by: [Maria Rosaria Marino](#), Banca d'Italia

Discussant: [Michael Pickhardt](#), University of Münster

Session 48: Firms, Taxes, and the Cost of Capital

Session Chair: [Nadja Dwenger](#), Max-Planck-Institute Munich

Session type: contributed

Date: August 25, 2010

Time: 9:00 - 11:00

Location: B139

[Homogeneous Profit Tax Effects for Heterogeneous Firms?](#)

JEL codes: H25, C33

By Peter Egger; ETH Zürich

Simon Loretz; Oxford University Centre for Business Taxation

Presented by: [Simon Loretz](#), Oxford University
Discussant: [Nadja Dwenger](#), Max-Planck-Institute Munich

[Investment and Firm-Specific Cost of Capital: Empirical Evidence from Matched Survey and Balance-Sheet Data](#)

By Thiess Buettner;
Ifo Institute and Munich University (LMU)
Anja Hoenig;
Ifo Institute

Presented by: [Anja Hönig](#), Ifo Institute for Economic Research
Discussant: [Simon Loretz](#), Oxford University

[Effects of Tax Rate Cut on Firms' Profitability and Valuation: A Micro Foundations Approach](#)

By Keiichi KUBOTA; Chuo University
Hitoshi TAKEHARA; Waseda University

Presented by: [Hitoshi Takehara](#), Waseda University
Discussant: [Anja Hönig](#), Ifo Institute for Economic Research

[User cost elasticity of capital revisited](#)

By Nadja Dwenger; Max-Planck-Institut Munich
Presented by: [Nadja Dwenger](#), Max-Planck-Institute Munich
Discussant: [Hitoshi Takehara](#), Waseda University

Session 49: International Corporate Taxation

Session Chair: [Christopher Heady](#), University of Kent
Session type: contributed
Date: August 25, 2010
Time: 9:00 - 11:00
Location: A144

[Multinationals, Minority Ownership and Tax-Efficient Financing Structures](#)

JEL codes: H25, F23

By Dirk Schindler
University of Konstanz and Cesifo
Guttorm Schjelderup
Norwegian School of Economics and Business Administration and CESifo

Presented by: [Guttorm Schjelderup](#), Norwegian School of Economics and Business
Discussant: [Paolo Panteghini](#), University of Brescia

[Profit Shifting via Debt Financing in Europe](#)

By Francesca Barion; Università di Brescia
Raffaele Miniaci; Università di Brescia
Paolo M. Panteghini; Università di Brescia and CESifo
Maria Laura Parisi; Università di Brescia

Presented by: [Paolo Panteghini](#), University of Brescia

Discussant: [Hendrik Vrijburg](#), Erasmus University Rotterdam

[Explaining Corporate Taxable Income: Is there significant cross-country income shifting?](#)

By Hendrik Vrijburg, Erasmus University Rotterdam

Presented by: [Hendrik Vrijburg](#), Erasmus University Rotterdam

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

[The Allocation of Profits and the OECD Approach to Business Restructuring](#)

[\[slides\]](#)

By Christopher Heady; University of Kent

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

Discussant: [Guttorm Schjelderup](#), Norwegian School of Economics and Business

Session 50: International Political Economy

Session Chair: [Sajal Lahiri](#), Southern Illinois University Carbondale

Session type: contributed

Date: August 25, 2010

Time: 9:00 - 11:00

Location: F332

[Correcting Mistakes: Cognitive Dissonance and Political Attitudes in Sweden and the United States](#)

JEL codes: B59, C21, D72

By Mikael Elinder; Research Institute of Industrial Research, and Uppsala University

Presented by: [Mikael Elinder](#), Research Institute of Industrial Economics (IFN) and Uppsala University

Discussant: [Robert Nuscheler](#), University of Augsburg

[Explaining Public Health Care Spending in the OECD: The Role of Partisan Cycles and Campaign Promises](#)

By Benny Geys; Wissenschaftszentrum Berlin (WZB)

Robert Nuscheler; University of Augsburg

Presented by: [Robert Nuscheler](#), University of Augsburg

Discussant: [Sajal Lahiri](#), Southern Illinois University Carbondale

[On the meaning and measurement of redistribution in cross-country comparisons](#)

By Peter J. Lambert, University of Oregon, Eugene, USA, and Statistics Norway, Oslo, Norway
Runa Nesbakken, Statistics Norway, Oslo, Norway
Thor O. Thoresen, Statistics Norway, Oslo, Norway.

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

Discussant: [Mikael Elinder](#), Research Institute of Industrial Economics (IFN) and Uppsala University

[Blood Diamonds: International Policy Options for Conflict Resolution](#)

By Sajal Lahiri; Southern Illinois University Carbondale

Presented by: [Sajal Lahiri](#), Southern Illinois University Carbondale

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

Session 51: Income Distribution

Session Chair: [Ilya Neustadt](#), University of Zurich

Session type: contributed

Date: August 25, 2010

Time: 9:00 - 11:00

Location: A128

[Population Aging, Mobility of Quarterly Incomes, and Annual Income Inequality: Theoretical Discussion and Empirical Findings](#)

JEL codes: D31

By Myung Jae Sung; KIPF (korea Institute of Public Finance)

Presented by: [MYUNG JAE SUNG](#), KOREA INSTITUTE OF PUBLIC FINANCE

Discussant: [Ilpo Suoniemi](#), Labour Institute for Economic Research

[Income mobility persistent inequality and age, recent experiences from Finland](#)

By Ilpo Suoniemi; Labour Institute for Economic Research

Juha Rantala; Finnish Centre for Pensions

Presented by: [Ilpo Suoniemi](#), Labour Institute for Economic Research

Discussant: [Judith Niehues](#), University of Cologne

[Redistributive Tax Benefit Systems and Income Inequality: A Macroeconometric Cross-Country Study](#)

By Judith Niehues; University of Cologne

Presented by: [Judith Niehues](#), University of Cologne

Discussant: [Ilya Neustadt](#), University of Zurich

[Economic Well-Being, Social Mobility, and Preferences for Income Redistribution: Evidence from a Discrete Choice Experiment](#)

By Ilja Neustadt; Socioeconomic Institute, University of Zurich

Peter Zweifel; Socioeconomic Institute, University of Zurich

Presented by: [Ilya Neustadt](#), University of Zurich

Discussant: [MYUNG JAE SUNG](#), KOREA INSTITUTE OF PUBLIC FINANCE

Session 52: Fiscal Competition

Session Chair: [Soren Bo Nielsen](#), Copenhagen Business School

Session type: contributed

Date: August 25, 2010

Time: 9:00 - 11:00

Location: A114

[Administrative Structure and Inner-Metropolitan Tax Competition](#)

JEL codes: H25, H71, H73

By Bjoern Kauder; Ifo Institute for Economic Research

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

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

[Reduced border-zone commodity tax?](#)

By Søren Bo Nielsen; Copenhagen Business School

Presented by: [Soren Bo Nielsen](#), Copenhagen Business School

Discussant: [Soren Bo Nielsen](#), Copenhagen Business School

Session 53: Government Debt and Default

Session Chair: [Daniele Franco](#), Banca d'Italia

Session type: contributed

Date: August 25, 2010

Time: 9:00 - 11:00

Location: F416

[Fiscal Decentralization and Public Sector Deficits: An Empirical Analysis with Panel Data](#)

JEL codes: H62; H74; H77

By Michael Hofmann; Technische Universitaet Dresden

Presented by: [Michael Hofmann](#), TU Dresden

Discussant: [Daniele Franco](#), Banca d'Italia

[Fiscal Deficits, Privileges, and Cooperation with Fiscal Consolidation](#)

By Toshihiro Ihuri; University of Tokyo

Hirofumi Shibata; Osaka University

Presented by: [Toshihiro Ihuri](#), University of Tokyo

Discussant: [Michael Hofmann](#), TU Dresden

Ensuring fiscal sustainability: which role for fiscal rules?

By Daniele Franco; Banca d'Italia

Stefania Zotteri; Banca d'Italia

Presented by: [Daniele Franco](#), Banca d'Italia

Discussant: [Toshihiro Ihori](#), University of Tokyo

Session 54: Optimal Income Taxation II

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

Session type: contributed

Date: August 25, 2010

Time: 16:00 - 18:00

Location: B159

The Optimal Marginal Tax Rates with both Extensive and Intensive Responses

JEL codes: H21, H23

By Laurence Jacquet; Norwegian School of Economics and Business Administration

Etienne Lehmann; CREST

Bruno Van der Linden; Université Catholique de Louvain

Presented by: [Laurence Jacquet](#), Norwegian School of Economics and Business

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

Optimal Redistribution and Optimal Monitoring of Earning Ability

By Bas Jacobs; Erasmus University Rotterdam

Floris Zoutman; Erasmus University Rotterdam

Presented by: [Floris Zoutman](#), Erasmus University/Tinbergen Institute

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

Relativity, Inequality and Optimal Nonlinear Income Taxation

By Ravi Kanbur; Cornell University

Matti Tuomala; University of Tampere

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

Discussant: [Laurence Jacquet](#), Norwegian School of Economics and Business

The Welfare Gains of Age Related Optimal Income Taxation

By Spencer Bastani; Uppsala University and UCFS

Sören Blomquist; Uppsala University and UCFS

Luca Micheletto; University of Milan and UCFS

Lars Lindvall; UCFS

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

Discussant: [Floris Zoutman](#), Erasmus University/Tinbergen Institute

Session 55: Tax Competition II

Session Chair: [Thorsten Upmann](#), University of Duisburg-Essen

Session type: contributed

Date: August 25, 2010

Time: 16:00 - 18:00

Location: B153

[Dynamic Tax Competition under Asymmetric Productivity of Public Capital](#)

JEL codes: H42;H77;R53

By Hiorki Tanaka ;Doshisha Univ/Cambridge Univ
Masahiro Hidaka;Osaka Gakuin Univ/Monash Univ

Presented by: [Hiorki Tanaka](#), Doshisha University

Discussant: [Leon Bettendorf](#), CPB

[Strategic Interaction in an Asymmetric Tax Competition Model with Two Tax Instruments](#)

By Leon Bettendorf; CPB

Hendrik Vrijburg; Tinburgen Institute, Erasmus University Rotterdam

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

Discussant: [Thorsten Upmann](#), University of Duisburg-Essen

[Tax-Competition with Involuntary Unemployment](#)

By Thomas Eichner; University of Hagen

Thorsten Upmann; University Duisburg-Essen

Presented by: [Thorsten Upmann](#), University of Duisburg-Essen

Discussant: [Hiorki Tanaka](#), Doshisha University

Session 56: Tax Policy in the European Union

Session Chair: [Albert Horst](#), CPB

Session type: contributed

Date: August 25, 2010

Time: 16:00 - 18:00

Location: A144

[Taxation, R&D Tax Incentives and Patent Application in Europe](#)

JEL codes: H25, H26, O30

By Christof Ernst; ZEW

Presented by: [Christof Ernst](#), ZEW, Mannheim

Discussant: [Clemens Fuest](#), University of Oxford

[Taxation and Corporate Group Structure - Evidence from a Panel of European Multinationals](#)

By Andreas Oestreicher; Georg-August University Göttingen

Reinald Koch; Georg-August University Göttingen

Presented by: [Reinald Koch](#), Georg-August-Universität Göttingen

Discussant: [Christof Ernst](#), ZEW, Mannheim

[The Economic Effects of European Tax Jurisprudence](#)

By Rita de la Feria; Oxford University Centre for Business Taxation

Clemens Fuest; Oxford University Centre for Business Taxation

Presented by: [Clemens Fuest](#), University of Oxford

Discussant: [Albert Horst](#), CPB

[Corporate Tax Consolidation and Enhanced Cooperation in the European Union](#)

By Leon Bettendorf; CPB Netherlands Bureau for Economic Policy Analysis

Albert van der Horst; CPB Netherlands Bureau for Economic Policy Analysis

Ruud A. de Mooij; Erasmus University Rotterdam

Hendrik Vrijburg; Erasmus University Rotterdam

Presented by: [Albert Horst](#), CPB

Discussant: [Reinald Koch](#), Georg-August-Universität Göttingen

Session 57: Fiscal Policy and Stabilization

Session Chair: [Gilberto Turati](#), Università di Torino

Session type: contributed

Date: August 25, 2010

Time: 16:00 - 18:00

Location: B139

[Fiscal Policy and Growth with Complementarities and Constraints on Government](#)

JEL codes: E62,H21,H50,O40

By Florian Misch

Norman Gemmill

Richard Kneller

Presented by: [Florian Misch](#), University of Nottingham

Discussant: [Gilberto Turati](#), Università di Torino

[Automatic Stabilizers and Economic Crisis: US vs. Europe](#)

By Clemens Fuest; University of Oxford

Andreas Peichl; IZA

Mathias Dolls; University of Cologne

Presented by: [Mathias Dolls](#), University of Cologne

Discussant: [Florian Misch](#), University of Nottingham

[Are “flexible” taxation mechanisms effective in stabilizing fuel prices? An evaluation considering wholesale fuel markets](#)

By Marina DI GIACOMO; University of Torino
Massimiliano PIACENZA; University of Torino
Gilberto TURATI; University of Torino

Presented by: [Gilberto Turati](#), Università di Torino

Discussant: [Mathias Dolls](#), University of Cologne

Session 58: Natural Resources and the Environment

Session Chair: [Silje Aslaksen](#), UiO

Session type: contributed

Date: August 25, 2010

Time: 16:00 - 18:00

Location: F332

[Resource Curse in Hybrid Regimes: Do Economic or Political Institutions Matter?](#)

JEL codes: O13; D72; D78

By Alexander Libman; Frankfurt School of Finance and Russian Academy of Sciences

Presented by: [Alexander Libman](#), Frankfurt School of Finance

Discussant: [Marc Gronwald](#), ifo Institute for Economic Research

[The Green Paradox and the Choice of Capacity](#)

By Marc Gronwald; ifo Institute for Economic Research

Darko Jus; Center for Economic Studies, University of Munich

Markus Zimmer; ifo Institute for Economic Research

Presented by: [Darko Jus](#), Center for Economic Studies

Discussant: [Christian Beermann](#), Center for Economic Studies

[Resource Competition and Climate Change](#)

By Christian Beermann, Center for Economic Studies, University of Munich

Darko Jus, Center for Economic Studies, University of Munich

Markus Zimmer, ifo Institute for Economic Research at University of Munich

Presented by: [Darko Jus](#), Center for Economic Studies

Discussant: [Silje Aslaksen](#), UiO

[Corruption and Oil: Evidence from Panel Data](#)

By Silje Aslaksen; University of Oslo

Presented by: [Silje Aslaksen](#), UiO

Discussant: [Alexander Libman](#), Frankfurt School of Finance

Session 59: Taxation and Multinational Firms

Session Chair: [Marcel Gérard](#), FUCaM and UCL

Session type: contributed

Date: August 25, 2010

Time: 16:00 - 18:00

Location: A122

[Trade-off or pecking-order - what drives the leverage of subsidiaries in high tax countries up?](#)

JEL codes: H25; H21; F23

By Martin Ruf; University of Mannheim

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

Discussant: [Marcel Gérard](#), FUCaM and UCL

[Taxation and MNEs decisions: Evidence from a Finnish tax reform](#)

By Jarkko Harju; Government Institute for Economic Research (VATT)

Seppo Kari; Government Institute for Economic Research (VATT)

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

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

[Corporate Taxation and the impact of governance, political and economic factors](#)

By Marcel GERARD; Université catholique de Louvain and FUCaM, Mons, Belgium

Fernando RUIZ; Royal Military Academy, Brussels

Presented by: [Marcel Gérard](#), FUCaM and UCL

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

Session 60: Health Economics

Session Chair: [Kerstin Roeder](#), Uni Augsburg

Session type: contributed

Date: August 25, 2010

Time: 16:00 - 18:00

Location: H425

[Increasing our understanding of the health-income gradient](#)

JEL codes: I12

By Barbara Wolfe; University of Wisconsin-Madison

Jason Fletcher; Yale University

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

Discussant: [Carsten Colombier](#), Swiss Federal Finance Administration

Drivers of health-care expenditure: Does Baumol's cost disease loom large?

By Carsten Colombier, Group of Economic Advisers, Federal Finance Administration Switzerland

Presented by: [Carsten Colombier](#), Swiss Federal Finance Administration

Discussant: [Kerstin Roeder](#), Uni Augsburg

Quasi-Hyperbolic Discounting and the Demand for Long-Term Care

By Mathias Kifmann; University of Augsburg

Kerstin Roeder; University of Augsburg

Clarissa Schneckeburger; University of Augsburg

Presented by: [Kerstin Roeder](#), Uni Augsburg

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

Session 61: Tax Progression and Optimal Income Taxation

Session Chair: [Tanja Hennighausen](#), ZEW

Session type: contributed

Date: August 25, 2010

Time: 16:00 - 18:00

Location: F416

Don't Tax Me? Determinants of Individual Attitudes Toward Progressive Taxation

JEL codes: H89 A13 C42

By Friedrich Heinemann; ZEW, Mannheim

Tanja Hennighausen; ZEW and University of Mannheim

Presented by: [Tanja Hennighausen](#), ZEW

Discussant: [Paul Eckerstorfer](#), University of Linz

Optimal Taxes on Wealth and Consumption in the Presence of Tax Evasion

By Johann K. Brunner; University of Linz

Paul Eckerstorfer; University of Linz

Susanne Pech; University of Linz

Presented by: [Paul Eckerstorfer](#), University of Linz

Discussant: [Tanja Hennighausen](#), ZEW

Session 62: Education and Federalism

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

Session type: contributed

Date: August 25, 2010

Time: 16:00 - 18:00

Location: A128

Educational Federalism and the Quality Effects of Tuition Fees**JEL codes: H77, I22, D78****By Alexander Kemnitz; TU Dresden****Presented by: [Alexander Kemnitz](#), TU Dresden****Discussant: [Kerstin Schneider](#), University of Wuppertal****Education Policy, Return Migration and Brain Gain****By Alexander Haupt; University of Plymouth****Tim Krieger; University of Paderborn****Thomas Lange; ifo Institute for Economic Research and University of Konstanz****Presented by: [Thomas Lange](#), University of Konstanz & ifo Institute Munich****Discussant: [Alexander Kemnitz](#), TU Dresden****Free primary school choice: How are ethnic groups affected by the new school law in NRW, Germany****By Kerstin Schneider, University of Wuppertal and CESifo; Claudia Schuchart, University of Wuppertal; Horst Weishaupt, DIPF; Andrea Riedel, University of Wuppertal****Presented by: [Kerstin Schneider](#), University of Wuppertal****Discussant: [Thomas Lange](#), University of Konstanz & ifo Institute Munich**

Session 63: Labour Markets**Session Chair: [Håkan Selin](#), Uppsala University****Session type: contributed****Date: August 25, 2010****Time: 16:00 - 18:00****Location: A138****On the Evasion of Employment Protection****JEL codes: J63; J64; K31****By Florian Baumann; Eberhard Karls University Tuebingen****Tim Friehe; University of Konstanz****Presented by: [Florian Baumann](#), University of Tübingen****Discussant: [Håkan Selin](#), Uppsala University****What happens to the husband's labor supply when the wife's retirement incentives change?****By Håkan Selin; Uppsala Center for Fiscal Studies at the Department of Economics, Uppsala University****Presented by: [Håkan Selin](#), Uppsala University****Discussant: [André Decoster](#), KULeuven**

[Empirical welfare analysis in random utility models of labour supply](#)**By André Decoster; Department of Economics KULeuven Belgium****Peter Haan; DIW-Berlin****Presented by: [André Decoster](#), KULeuven****Discussant: [Florian Baumann](#), University of Tübingen**

Session 64: Corruption and Black Market Activity**Session Chair: [Nadine Riedel](#), Saïd Business School, University of Oxford****Session type: contributed****Date: August 25, 2010****Time: 16:00 - 18:00****Location: A114****[Decentralization and corruption: New cross-country evidence](#)****JEL codes: H10, H11, H83,****By Maksym Ivanyna; Michigan State University****Anwar Shah; World Bank****Presented by: [Maksym Ivanyna](#), Bavarian Graduate Program in Economics, Michigan State University, World Bank****Discussant: [Nadine Riedel](#), Saïd Business School, University of Oxford****Endogenous Norms and Life-Cycle Effects on Black-Market Services****By Katarina Nordblom; UCFS, Uppsala University and Department of Economics, University of Gothenburg****Jovan Zamac; Department of Economics, Uppsala University and Institute for Future Studies, Stockholm****Presented by: [Katarina Nordblom](#), Uppsala University****Discussant: [Maksym Ivanyna](#), Bavarian Graduate Program in Economics, Michigan State University, World Bank****[How Does Corruption in Developing Countries Affect Corporate Investment and Tax Compliance?](#)****By Clemens Fuest; Oxford University CBT****Giorgia Maffini; Oxford University CBT****Nadine Riedel; Oxford University CBT****Presented by: [Nadine Riedel](#), Saïd Business School, University of Oxford****Discussant: [Katarina Nordblom](#), Uppsala University**

Session 65: Redistribution and Poverty**Session Chair: [Eva Mork](#), University of Uppsala****Session type: contributed**

Date: August 25, 2010

Time: 16:00 - 18:00

Location: A156

[Poverty in Germany – statistical inference and decomposition](#)

JEL codes: H53, I38

By Timm Boenke, Freie Universitaet Berlin

Carsten Schroeder, University of Kiel

Presented by: [Timm Boenke](#), free university berlin

Discussant: [Andreas Peichl](#), IZA - Institute for the Study of Labor

[Globalization, redistribution, and the composition of public education expenditures](#)

By Thushyanthan Baskaran, University of Heidelberg

Zohal Hessami, University of Konstanz

Presented by: [Thushyanthan Baskaran](#), University of Heidelberg

Discussant: [Eva Mork](#), University of Uppsala

[Optimal/Fair taxation and partial control: theory and evidence](#)

By Erwin Ooghe; KU Leuven

Andreas Peichl; IZA, University of Cologne, ISER and CESifo

Presented by: [Andreas Peichl](#), IZA - Institute for the Study of Labor

Discussant: [Thushyanthan Baskaran](#), University of Heidelberg

[Evaluation of the Swedish earned income tax credit](#)

By Karin Edmark; IIES, IFAU and UCFS

Che-Yuan Liang; Department of Economics, Uppsala University and UCFS

Eva Mörk; IFAU, IZA, Department of Economics, Uppsala University, UCFS, UCLS and IEB

Håkan Selin; Department of Economics, Uppsala University and UCFS

Presented by: [Eva Mork](#), University of Uppsala

Discussant: [Timm Boenke](#), free university berlin

Session 66: Human Capital and Schooling

Session Chair: [Bjarne Strom](#), NTNU

Session type: contributed

Date: August 25, 2010

Time: 16:00 - 18:00

Location: Horsal 2

[Catalyzers for Social Insurance: Education Subsidies vs. Real Capital Taxation](#)

JEL codes: H21, I2, J2

By Dirk Schindler; University of Konstanz and CESifo
Hongyan Yang; University of Konstanz

Presented by: [Hongyan Yang](#), University of Konstanz

Discussant: [Bjarne Strom](#), NTNU

[Public research funding through competitive grants when researchers are grant-seekers](#)

By Ivo Bischoff, University of Kassel
Frédéric Blaeschke, University of Kassel

Presented by: [Ivo Bischoff](#), University of Kassel

Discussant: [Hongyan Yang](#), University of Konstanz

[Student progression in upper secondary education: The effect of ability, family background, and schools](#)

By Bjarne Strøm; Norwegian University of Science and Technology
Torberg Falch; Norwegian University of Science and Technology

Presented by: [Bjarne Strom](#), NTNU

Discussant: [Ivo Bischoff](#), University of Kassel

Session 67: Fiscal Federalism and Government Debt

Session Chair: [Umberto Galmarini](#), Universita' dell'Insubria

Session type: contributed

Date: August 25, 2010

Time: 16:00 - 18:00

Location: Horsal 1

[Does Fiscal Discipline towards Sub-national Governments Affect Citizens' Well-being? Evidence on Health](#)

JEL codes: H51; H77; I12

By Massimiliano Piacenza; University of Torino
Gilberto Turati; University of Torino

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

Discussant: [Lars Feld](#), !no longer available as a referee for JITE (his decision in Oct. 2009)!

[Municipal Debt in Switzerland: New Empirical Results](#)

By LARS P. FELD; University of Heidelberg
GEBHARD KIRCHGÄSSNER; University of St. Gallen
CHRISTOPH A. SCHALTEGGER; economiesuisse

Presented by: [Lars Feld](#), !no longer available as a referee for JITE (his decision in Oct. 2009)!

Discussant: [Reiner Eichenberger](#), University of Fribourg

[Consequences of Debt Capitalization: Property Ownership and Debt/Tax Choice](#)

By **Reiner Eichenberger**; University of Fribourg
David Stadelmann; University of Fribourg

Presented by: [Reiner Eichenberger](#), University of Fribourg

Discussant: [Umberto Galmarini](#), Universita' dell'Insubria

[Should Tax Bases Overlap in a Federation with Lobbying?](#)

By **Alejandro Esteller-Moré**; Universitat de Barcelona & IEB

Umberto Galmarini; Insubria University, Como, Italy

Leonio Rizzo; Università di Ferrara & IEB

Presented by: [Umberto Galmarini](#), Universita' dell'Insubria

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

Session 68: Taxes and Financial Decisions

Session Chair: [Jussi Laitila](#), University of Essex

Session type: contributed

Date: August 26, 2010

Time: 9:00 - 11:00

Location: A122

[Distortive Thin Capitalization Rules in a Model with Heterogeneous Firm Productivity](#)

JEL codes: H25, H73, F23

By **Dominika Langenmayr**; University of Munich

Presented by: [Dominika Langenmayr](#), University of Munich

Discussant: [Martin Jacob](#), University of Tuebingen

[Taxation, Dividends and Shares Repurchases: Taking Evidence Global](#)

By **Marcus Jacob**; European Business School Oestrich-Winkel and Harvard University

Martin Jacob; University of Tuebingen

Presented by: [Martin Jacob](#), University of Tuebingen

Discussant: [Jussi Laitila](#), University of Essex

[Non-linear dividend tax – can it be neutral?](#)

By **Seppo Kari**; Government Institute for Economic Research (VATT)

Jussi Laitila; University of Essex

Presented by: [Jussi Laitila](#), University of Essex

Discussant: [Dominika Langenmayr](#), University of Munich

Session 69: Environmental Policy

Session Chair: [Wolfgang Buchholz](#), University of Regensburg

Session type: contributed

Date: August 26, 2010

Time: 9:00 - 11:00

Location: A144

[A Lindahl Solution to International Emissions Trading](#)

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JEL codes: Q54, D62, H87

By Yukihiro Nishimura

Graduate School of Economics, Osaka University

Presented by: [Yukihiro Nishimura](#), Osaka University

Discussant: [Wolfgang Buchholz](#), University of Regensburg

[Refunding and Efficiency in Global Emission Trading](#)

By Wolfgang Buchholz; University of Regensburg

Matthias Hildebrand; University of Regensburg

Presented by: [Wolfgang Buchholz](#), University of Regensburg

Discussant: [Yukihiro Nishimura](#), Osaka University

Session 70: Commodity Taxation II

Session Chair: [Tuomas Kosonen](#), University of Helsinki, VATT

Session type: contributed

Date: August 26, 2010

Time: 9:00 - 11:00

Location: A138

[The optimal commodity tax system as a compromise between two objectives](#)

JEL codes: H2

By Knud J. Munk; UCLouvain

Presented by: [Knud Munk](#), UCL

Discussant: [Doina Radulescu](#), ETH

[An Empirical Assessment of the Effectiveness of Oil Taxes](#)

By Christian Beermann, Center for Economic Studies, University of Munich

Darko Jus, Center for Economic Studies, University of Munich

Markus Zimmer, ifo Institute for Economic Research at University of Munich

Presented by: [Darko Jus](#), Center for Economic Studies

Discussant: [Knud Munk](#), UCL

[The Effects of a Bonus Tax](#)

By Doina Radulescu, ETH Zurich

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

Discussant: [Tuomas Kosonen](#), University of Helsinki, VATT

What was actually cut in barbers' VAT cut?

By Tuomas Kosonen; University of Helsinki

Presented by: [Tuomas Kosonen](#), University of Helsinki, VATT

Discussant: [Christian Beermann](#), Center for Economic Studies

Session 71: Donations and Contributions to Public Goods

Session Chair: [Laura Kalambokidis](#), University of Minnesota

Session type: contributed

Date: August 26, 2010

Time: 9:00 - 11:00

Location: A156

Small is Beautiful - Experimental Evidence of Donors' Preferences for Charities

JEL codes: H41, C91, D83

By Sarah Borgloh; Centre for European Economic Research (ZEW)

Astrid Dannenberg; Centre for European Economic Research (ZEW)

Bodo Aretz; Centre for European Economic Research (ZEW)

Presented by: [Sarah Borgloh](#), Centre for European Economic Research

Discussant: [Beate Jochimsen](#), Berlin School of Economics and Law

Charitable Giving and the German Welfare State: Fiscal Incentives versus Crowding-out

By Timm Boenke; Free University Berlin

Nima Massarrat-Mashhadi; Free University Berlin

Christian Sielaff; Free University Berlin

Presented by: [Nima Massarrat-Mashhadi](#), FU Berlin

Discussant: [Laura Kalambokidis](#), University of Minnesota

What characterizes donators to a public good?

By Beate Jochimsen, Berlin School of Economics and Law

Presented by: [Beate Jochimsen](#), Berlin School of Economics and Law

Discussant: [Nima Massarrat-Mashhadi](#), FU Berlin

Subsidizing Charitable Contributions with a Match vs. Income Tax Rebate: What Happens to Donations and Compliance?

By Marsha Blumenthal; University of St. Thomas

Laura Kalambokidis; University of Minnesota

Alex Turk; U.S. Internal Revenue Service

Presented by: [Laura Kalambokidis](#), University of Minnesota

Discussant: [Sarah Borgloh](#), Centre for European Economic Research

Session 72: Shadow Economy II

Session Chair: [Katarina Nordblom](#), Uppsala University

Session type: contributed

Date: August 26, 2010

Time: 9:00 - 11:00

Location: A114

[Taxation and shadow economic activities of firms](#)

JEL codes: H25, H26, H32

By Björn Sass, University of Mannheim

Presented by: [Björn Sass](#), University of Mannheim

Discussant: [Katarina Nordblom](#), Uppsala University

[In the Shadows of Europe - Theory and Evidence of the Shadow Economy](#)

By Linna Martén; Department of Economics, University of Gothenburg

Katarina Nordblom; UCFS, Uppsala University, Sweden and Department of Economics, University of Gothenburg

Presented by: [Katarina Nordblom](#), Uppsala University

Discussant: [Björn Sass](#), University of Mannheim

Session 73: Tax Elasticities and Excess Burden

Session Chair: [Caroline Weber](#), University of Michigan

Session type: contributed

Date: August 26, 2010

Time: 9:00 - 11:00

Location: A128

[The Elasticity of Taxable Income: Estimates and Flat Tax Predictions using the Hungarian Tax Changes in 2005](#)

JEL codes: H24, H31

By Peter Bakos; ABN AMRO Bank N.V., London

Peter Benczur; Magyar Nemzeti Bank and Central European University

Dora Benedek; Central European University

Presented by: [Peter Benczur](#), Magyar Nemzeti Bank

Discussant: [Caroline Weber](#), University of Michigan

[Tax price Elasticity of the Self-employed: Behavioural Effects of the Simplified Entrepreneurial Tax in Hungary](#)

By Dora Benedek; Central European University and Fiscal Council of the Republic of Hungary

Presented by: [Dora Benedek](#), CEU and Office of the Fiscal Council, Hungary

Discussant: [Peter Benczur](#), Magyar Nemzeti Bank

[Obtaining a Consistent Estimate of the Elasticity of Taxable Income Using Difference-in-Differences](#)

By Caroline E. Weber; University of Michigan

Presented by: [Caroline Weber](#), University of Michigan

Discussant: [Dora Benedek](#), CEU and Office of the Fiscal Council, Hungary

Session 74: Local Governments and Residential Choice

Session Chair: [Alexander Ebertz](#), ifo Institute

Session type: contributed

Date: August 26, 2010

Time: 9:00 - 11:00

Location: B139

[Fiscal Performance and Local Election Results: Evidence from Korea](#)

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JEL codes: H70, H72

By Sangheon Kim ; Seoul National University

Minkyung Kim ; Seoul National University

Jinho Lim ; Seoul National University

Yoonsoo Lee ; Seoul National University

Presented by: [Sangheon Kim](#), GSPA

Discussant: [Alexander Ebertz](#), ifo Institute

[The Determinants of Joint Residential and Job Location Choices: A Mixed Logit Approach](#)

By Alexander Ebertz; Ifo Institute for Economic Research

Presented by: [Alexander Ebertz](#), ifo Institute

Discussant: [Sangheon Kim](#), GSPA

Session 75: Economic Issues in Federations

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

Session type: contributed

Date: August 26, 2010

Time: 9:00 - 11:00

Location: B159

[State and Market Integration in China: A Spatial Econometrics Approach to Local Protectionism](#)

JEL codes: H7; O18; P23, P

By Carsten Herrmann-Pillath; Frankfurt School of Finance and Management

Alexander Libman; Frankfurt School of Finance and Management

Xiaofan Yu; Frankfurt School of Finance and Management

Presented by: [Xiaofan Yu](#), Frankfurt School of Finance & Management

Discussant: [Steffen Minter](#), University of Paderborn

[On the institutional design of burden sharing when financing external border enforcement in the EU](#)

By Claus-Jochen Haake; University of Paderborn

Tim Krieger; University of Paderborn

Steffen Minter; University of Paderborn

Presented by: [Steffen Minter](#), University of Paderborn

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

[Fiscal decentralization in the Italian NHS: what happens to interregional redistribution?](#)

By Caterina Ferrario; University of Ferrara

Alberto Zanardi; University of Bologna

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

Discussant: [Xiaofan Yu](#), Frankfurt School of Finance & Management

Session 76: Welfare State Policies

Session Chair: [Panu Poutvaara](#), University of Helsinki

Session type: contributed

Date: August 26, 2010

Time: 9:00 - 11:00

Location: H425

[German male income volatility 1984 to 2008: Trends in permanent and transitory income components and the role of the welfare state](#)

JEL codes: D31, D63, I38,

By Charlotte Bartels; Freie Universitaet Berlin

Timm Boenke; Freie Universitaet Berlin

Presented by: [Charlotte Bartels](#), FU Berlin

Discussant: [Panu Poutvaara](#), University of Helsinki

[Political Equilibrium Social Security with Migration](#)

By LAURA MARSILIANI; Durham University

THOMAS RENSTROM; Durham University

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

Discussant: [Charlotte Bartels](#), FU Berlin

[Self-Selection, Earnings and Motivations of Emigrants from a Welfare State](#)

By Panu Poutvaara; University of Helsinki

Martin D. Munk; CMR, CIT-Aalborg University

Martin Junge; CEBR

Presented by: [Panu Poutvaara](#), University of Helsinki

Discussant: [Laura Marsiliani](#), Durham University

Session 77: Political Economy

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

Session type: contributed

Date: August 26, 2010

Time: 9:00 - 11:00

Location: B153

[Relative consumption and majority voting - Oates' Decentralization Theorem revisited](#)

JEL codes: H7, D62, D71

By Inga Gabriele Hillesheim; University of Tuebingen

Presented by: [Inga Hillesheim](#), University of Tuebingen

Discussant: [Ivo Bischoff](#), University of Kassel

[Single Ballot vs Double Ballot: Does It Matter for Fiscal Policies? Evidence from Italy](#)

By Leonzio Rizzo; Università di Ferrara & IEB

Alberto Zanardi; Università di Bologna & Econpubblica-Università Bocconi

Presented by: [Leonzio Rizzo](#), University of Ferrara & IEB

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

[Social information and bandwagon behaviour in voting: an economic experiment](#)

By Ivo Bischoff, University of Kassel

Henrik Egbert, University of Giessen

Presented by: [Ivo Bischoff](#), University of Kassel

Discussant: [Leonzio Rizzo](#), University of Ferrara & IEB

[Determinants of Fiscal Decentralization: Political Economy Aspects](#)

By Mario Jametti; University of Lugano

Marcelin Joanis; University of Sherbrooke

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

Discussant: [Inga Hillesheim](#), University of Tuebingen

Session 79: Labour Markets and Growth

Session Chair: [Wolfram Richter](#), TU Dortmund University

Session type: contributed

Date: August 26, 2010

Time: 9:00 - 11:00

Location: Horsal 2

[Do Countries Compensate Firms for International Wage Differentials?](#)

JEL codes: H25, H73, F23

By Johannes Rincke, University of Munich

Ferdinand Mittermaier, University of Munich

Presented by: [Johannes Rincke](#), University of Munich

Discussant: [Bas van Groezen](#), Utrecht University

[Who are the losers of the labour-market downturn? A scenario analysis for Germany](#)

By Olivier Bargain; UC Dublin and IZA

Herwig Immervoll; OECD and IZA

Andreas Peichl; IZA, ISER and U Cologne

Sebastian Siegloch; IZA and U Cologne

Presented by: [Sebastian Siegloch](#), Institute for the Study of Labor

Discussant: [Johannes Rincke](#), University of Munich

[At whose service? Subsidizing services and the skill premium](#)

By Bas van Groezen; Utrecht University

Lex Meijdam; Tilburg University

Presented by: [Bas van Groezen](#), Utrecht University

Discussant: [Wolfram Richter](#), TU Dortmund University

[Efficient Subsidization of Human Capital Accumulation with Overlapping Generations and Endogenous Growth](#)

By Wolfram F. Richter; TU Dortmund University;

Christoph Braun; Ruhr Graduate School in Economics and TU Dortmund University;

Presented by: [Wolfram Richter](#), TU Dortmund University

Discussant: [Sebastian Siegloch](#), Institute for the Study of Labor

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Session 80: Taxation and Firm Behaviour

Session type: contributed

Date: August 26, 2010

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[Production efficiency and excess supply](#)

JEL codes: H21

By Leslie J. Reinhorn; University of Durham

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

Discussant: [Daniel Dreßler](#), Centre for European Economic ReserachZEW

[Taxation and Corporate Agency Problems in MNE](#)

By Michael Stimmelmayer; University of Munich

Marko Koethenbueger; University of Copenhagen

Presented by: [Michael Stimmelmayer](#), Center for Economic Studies

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

[Tax optimization behaviour of entrepreneurs](#)

By Tuomas Matikka; University of Tampere

Jarkko Harju; Government Institute for Economic Research

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

Discussant: [Michael Stimmelmayer](#), Center for Economic Studies

[Investment Impact of Tax Loss Treatment - Empirical Insights from a Panel of Multinationals](#)

By Daniel Dreßler; Centre for European Economic Research (ZEW)

Michael Overesch; University of Mannheim

Presented by: [Daniel Dreßler](#), Centre for European Economic ReserachZEW

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

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