

[2011 IIPF Congress](#)

Summary of All Sessions

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

Session ID code	Date/Time	Type	Title	Papers
1	August 8, 2011 13:00-15:00	contributed	Social Mobility	4
2	August 8, 2011 13:00-15:00	contributed	Strategic behavior	3
3	August 8, 2011 13:00-15:00	invited	Financial Sector Taxation	4
4	August 8, 2011 13:00-15:00	contributed	Public debt	3
6	August 8, 2011 13:00-15:00	contributed	Education	4
7	August 8, 2011 13:00-15:00	contributed	Pensions	4
8	August 8, 2011 13:00-15:00	contributed	Inequality	4
9	August 8, 2011 13:00-15:00	contributed	Politics and values	4
10	August 8, 2011 13:00-15:00	contributed	Elasticity of Taxable Income	3
11	August 8, 2011 13:00-15:00	contributed	Trade	3
12	August 8, 2011 13:00-15:00	contributed	Tax and Investment	4
13	August 8, 2011 15:30-17:30	contributed	Business Cycle	4
14	August 8, 2011 15:30-17:30	contributed	Environmental Taxation	4
15	August 8, 2011 15:30-17:30	contributed	Shadow Economy	4
16	August 8, 2011 15:30-17:30	contributed	Health Insurance	4
17	August 8, 2011 15:30-17:30	contributed	Profit shifting	4
18	August 8, 2011 15:30-17:30	contributed	Government spending	3

19	August 8, 2011 15:30-17:30	contributed	Welfare State	4
20	August 8, 2011 15:30-17:30	contributed	Financial crisis	4
21	August 8, 2011 15:30-17:30	contributed	Local public finance	4
22	August 8, 2011 15:30-17:30	contributed	Aggregate risk	4
23	August 8, 2011 15:30-17:30	contributed	Optimal income tax	4
24	August 8, 2011 15:30-17:30	contributed	Tax competition	4
25	August 9, 2011 9:00-10:30	contributed	Fiscal policy and growth	3
26	August 9, 2011 9:00-10:30	contributed	Intergenerational distribution	3
27	August 9, 2011 9:00-10:30	contributed	Neighborhood effects	3
28	August 9, 2011 9:00-10:30	contributed	Less developed countries	3
30	August 9, 2011 9:00-10:30	contributed	Corporate tax incidence	3
32	August 9, 2011 9:00-10:30	contributed	Issues in tax competition	3
33	August 9, 2011 9:00-10:30	contributed	Marginal cost of public funds	3
34	August 9, 2011 9:00-10:30	contributed	Tax and behavior	3
35	August 9, 2011 9:00-10:30	contributed	Fiscal spillovers	3
36	August 9, 2011 9:00-10:30	contributed	Externalities	3
37	August 10, 2011 9:00-10:40	contributed	Regional policy	3
38	August 10, 2011 9:00-10:30	contributed	Retirement	3
39	August 10, 2011 9:00-10:30	contributed	Tax treaties	3
40	August 10, 2011 9:00-10:30	contributed	Local taxes	3
41	August 10, 2011 9:00-10:30	contributed	Tax and volatility	3
42	August 10, 2011 9:00-10:30	contributed	Commodity taxes	2

43	August 10, 2011 9:00-10:30	contributed	Public works	3
45	August 10, 2011 9:00-10:30	contributed	Natural resources	3
46	August 10, 2011 9:00-10:30	contributed	Tax credits	3
48	August 10, 2011 9:00-10:30	contributed	Risk and insurance	2
49	August 10, 2011 11:00-12:30	contributed	Schooling	3
50	August 10, 2011 11:00-12:30	contributed	Tax havens	3
51	August 10, 2011 11:00-12:30	contributed	Fiscal decentralization	3
52	August 10, 2011 11:00-12:30	contributed	Local budgets	3
53	August 10, 2011 11:00-12:30	contributed	Corporate tax design	3
55	August 10, 2011 11:00-12:30	contributed	Tax revenue	3
56	August 10, 2011 11:00-12:30	contributed	Tax policy	3
57	August 10, 2011 11:00-12:30	contributed	Pension policy	3
58	August 10, 2011 11:00-12:30	contributed	Redistributive taxation	3
60	August 10, 2011 11:00-12:30	contributed	Strategy & Behavior	3
61	August 10, 2011 15:00-17:00	contributed	Taxation and Firms	4
62	August 10, 2011 15:00-17:00	contributed	Climate change	4
63	August 10, 2011 15:00-17:00	contributed	Fiscal Sustainability	4
64	August 10, 2011 15:00-17:00	contributed	Redistribution	4
65	August 10, 2011 15:00-17:00	contributed	Policy coordination	4
66	August 10, 2011 15:00-17:00	contributed	Intergovernmental grants	3
67	August 10, 2011 15:00-17:00	contributed	Tax Progressivity	4
68	August 10, 2011 15:00-17:00	contributed	Pensions, earnings & skills	4

69	August 10, 2011 15:00-17:00	contributed	Public health	3
70	August 10, 2011 15:00-17:00	contributed	Regional distribution	4
71	August 10, 2011 15:00-17:00	contributed	Consumer choice	3
72	August 10, 2011 15:00-17:00	contributed	Elections	4
73	August 11, 2011 9:00-11:00	contributed	Optimal tax and labor	4
74	August 11, 2011 9:00-11:00	contributed	Public investment	3
75	August 11, 2011 9:00-11:00	contributed	Tax reform	4
76	August 11, 2011 9:00-11:00	contributed	Capital income taxation	4
77	August 11, 2011 9:00-11:00	contributed	Fiscal policy in Africa	3
78	August 11, 2011 9:00-11:00	contributed	Taxation/regulation of banks	4
79	August 11, 2011 9:00-11:00	contributed	Value added tax	4
80	August 11, 2011 9:00-11:00	contributed	Tax compliance	3
81	August 11, 2011 9:00-11:00	contributed	Tax and multinationals	3
82	August 11, 2011 9:00-11:00	contributed	Differential taxation	4
84	August 11, 2011 9:00-11:00	contributed	Political economy	2

76 sessions, 258 papers, and 0 presentations with no associated papers

2011 IIPF Congress

Complete List of All Sessions

Session ID 1: Social Mobility

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

Session type: contributed

Date: August 8, 2011

Time: 13:00 - 15:00

[Economic Inequality and the Distribution of Offspring Human Capital](#)

[\[slides\]](#)

By Mary E. Campbell;

University of Iowa

Robert Haveman;

University of Wisconsin–Madison and ANU

Barbara Wolfe;

University of Wisconsin–Madison and ANU

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

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

[A framework for evaluation of income mobility](#)

By John Creedy; University of Melbourne

Elin Halvorsen; Statistics Norway

Thor O. Thoresen; Statistics Norway

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

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

[Social mobility and redistributive taxation](#)

By Kai A. Konrad; Max Planck Institute for Tax Law and Public Finance

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

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

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

[Social Security Reforms with Intra-generational Social Mobility](#)

By Devis Geron; University of Padua

Luciano Greco; University of Padua

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

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

Session ID 2: Strategic behavior

Session Chair: [James Sallee](#), University of Chicago

Session type: contributed

Date: August 8, 2011

Time: 13:00 - 15:00

[Public Input Competition, Stackelberg Equilibrium and Optimality](#)

[\[slides\]](#)

By Yongzheng Liu; Georgia State University

Jorge Martinez-Vazquez; Georgia State University

Presented by: [Yongzheng Liu](#), Georgia State University

Discussant: [James Sallee](#), University of Chicago

[Cournot Competition in a Mixed Electricity Market with Transmission Constraints](#)

By Ayse Mumcu; Bogazici University

Serhan Ogur; PJM Interconnection

Unal Zenginobuz; Bogazici University

Presented by: [Unal Zenginobuz](#), Bogazici University

Discussant: [Tim Schmidt-Eisenlohr](#), University of Oxford

[Car Notches: Strategic Automaker Responses to Fuel Economy Policy](#)

[\[slides\]](#)

By James M. Sallee, University of Chicago

Joel Slemrod, University of Michigan

Presented by: [James Sallee](#), University of Chicago

Discussant: [Yongzheng Liu](#), Georgia State University

Session ID 3: Financial Sector Taxation

Session Chair: [Gaetan Nicodeme](#), European Commission

Session type: invited

Date: August 8, 2011

Time: 13:00 - 15:00

[Taxing Financial Institutions: Issues and Evidence](#)

[\[slides\]](#)

By Thornton Matheson; International Monetary Fund

Presented by: [Thornton Matheson](#), International Monetary Fund

Discussant: [Joel Slemrod](#), University of Michigan

[International Taxation and Cross-Border Banking](#)

By Harry Huizinga, Tilburg University

Johannes Voget, University of Mannheim

Wolf Wagner, Tilburg University

Presented by: [Johannes Voget](#), University of Mannheim

Discussant: [Gaetan Nicodeme](#), European Commission

[Taxation and the Financial Sector](#)

By Daniel Shaviro; New York University Law School
Doug Shackelford; University of North Carolina
Joel Slemrod; University of Michigan

Presented by: [Joel Slemrod](#), University of Michigan

Discussant: [Thornton Matheson](#), International Monetary Fund

Taxation of the Financial Sector

By Thomas Hemmelgarn; European Commission
Gaetan Nicodeme; European Commission

Presented by: [Gaetan Nicodeme](#), European Commission

Discussant: [Johannes Voget](#), University of Mannheim

Session ID 4: Public debt

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

Session type: contributed

Date: August 8, 2011

Time: 13:00 - 15:00

PUBLIC DEBT AND ECONOMIC GROWTH IN ITALY

By Fabrizio Balassone; Banca d'Italia
Maura Francese; Banca d'Italia

Presented by: [Maura Francese](#), Banca d'Italia

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

Innocent Until Proven Guilty: The EMU and its Effect on Public Debt

By Thushyanthan Baskaran; University of Gothenburg
Zohal Hessami; University of Konstanz

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

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

Explaining IMF Lending Decisions after the Cold War

By Christoph Moser; KOF, ETH Zurich
Jan-Egbert Sturm; KOF, ETH Zurich

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

Discussant: [Maura Francese](#), Banca d'Italia

Session ID 6: Education

Session Chair: [Helen Ladd](#), Duke University

Session type: contributed

Date: August 8, 2011

Time: 13:00 - 15:00

[The Effect of Preschool Attendance on Secondary School Track Choice in Germany - Evidence from Siblings](#)

By Martin Schlotter;

Ifo Institute for Economic Research, Munich Department Human Capital and Innovation

Presented by: [Martin Schlotter](#), Ifo Institute for Economic Research

Discussant: [Tom van Veen](#), Maastricht University SBE

[Segregation in primary schools – Do school districts really matter? Evidence from policy reforms](#) [\[slides\]](#)

By Anna Makles, University of Wuppertal

Kerstin Schneider, University of Wuppertal

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

Discussant: [Helen Ladd](#), Duke University

[International Education and Economic Growth](#)

By Jan J Bergerhoff, London School of Economics

Philipp Seegers, Maastricht University

Tom van Veen, Maastricht University and Nyenrode Business Universiteit

Presented by: [Tom van Veen](#), Maastricht University SBE

Discussant: [Martin Schlotter](#), Ifo Institute for Economic Research

[Weighted Student Funding in the Netherlands: A Model for the U.S?](#)

By Helen F. Ladd; Duke University

Edward B. Fiske; education writer and consultant

Presented by: [Helen Ladd](#), Duke University

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

Session ID 7: Pensions

Session Chair: [Tim Buyse](#), Ghent University

Session type: contributed

Date: August 8, 2011

Time: 13:00 - 15:00

[Severance Pay or Pension Funds?](#)

[\[slides\]](#)

By Devis Geron; University of Padova

Presented by: [Devis Geron](#), University of Padova

Discussant: [Tim Buyse](#), Ghent University

[Retirement flexibility and portfolio choice](#)

[\[slides\]](#)

By Yvonne Adema; Erasmus University Rotterdam
Jan Bonenkamp; CPB Netherlands Bureau for Economic Policy Analysis
Lex Meijdam; University of Tilburg

Presented by: [Jan Bonenkamp](#), CPB Netherlands Bureau for Economic Policy Analysis

Discussant: [Devis Geron](#), University of Padova

[Public Health Expenditure, Longevity, and Fertility](#)

[\[slides\]](#)

By Tatsuya OMORI; Mie Chukyo University

Presented by: [Tatsuya Omori](#), Mie Chukyo University

[Pension reform, employment by age, and long-run growth in OECD countries.](#)

By Tim Buyse; Sherppa, Ghent University
Freddy Heylen; Sherppa, Ghent University
Renaat Van de Kerckhove; Sherppa, Ghent University

Presented by: [Tim Buyse](#), Ghent University

Discussant: [Jan Bonenkamp](#), CPB Netherlands Bureau for Economic Policy Analysis

Session ID 8: Inequality

Session Chair: [Howard Chernick](#), City University of New York, Hunter Coll

Session type: contributed

Date: August 8, 2011

Time: 13:00 - 15:00

[Do Income Transfers Matter? Poverty Profiles in OECD Countries](#)

[\[slides\]](#)

By Koen Caminada; Economics Department; Leiden University
Kees Goudswaard; Economics Department; Leiden University

Presented by: [Koen Caminada](#), public

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

[The evolution of global inequality: absolute, relative and intermediate views](#)

[\[slides\]](#)

By Kristof Bosmans; Department of Economics, Maastricht University
Koen Decancq; Center for Economic Studies, Katholieke Universiteit Leuven
André Decoster; Center for Economic Studies, Katholieke Universiteit Leuven

Presented by: [André Decoster](#), KULeuven

Discussant: [Howard Chernick](#), City University of New York, Hunter Coll

[Upper and Lower Bounds of Inequality of Opportunity: Theory and Evidence for Germany and the US](#)

By Judith Niehues; University of Cologne
Andreas Peichl; IZA Bonn

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

Discussant: [Kees Goudswaard](#), Leiden University

[A Reconsideration of the Optimal Assignment of Redistribution Under Fiscal Federalism](#)

[\[slides\]](#)

By Howard Chernick; Hunter College and the Graduate Center, City Univ. of NY

Presented by: [Howard Chernick](#), City University of New York, Hunter Coll

Discussant: [André Decoster](#), KULeuven

Session ID 9: Politics and values

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

Session type: contributed

Date: August 8, 2011

Time: 13:00 - 15:00

[Quantifying Parliamentary Representation of Constituents' Preferences with Quasi-Experimental Data](#)

By David Stadelmann, University of Fribourg

Marco Portmann, University of Fribourg

Reiner Eichenberger, Center for Research in Economics, Management and the Arts

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

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

[Different Models or Measures?](#)

By M. Marit Rehavi; University of British Columbia

Presented by: [M. Rehavi](#), University of British Columbia

Discussant: [Krisztina Kis-Katos](#), University of Freiburg

[Does partisanship affect local fiscal policies? A regression discontinuity analysis for West German cities](#)

By Krisztina Kis-Katos; University of Freiburg

Marina Furdas; University of Freiburg

Presented by: [Krisztina Kis-Katos](#), University of Freiburg

Discussant: [Sangheon Kim](#), GSPA

[The Politicians' Wage Gap: Insights from German Members of Parliament](#)

[\[slides\]](#)

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

Nico Pestel ; IZA and University of Cologne

Sebastian Sieglöck ; IZA and University of Cologne

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

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

Session ID 10: Elasticity of Taxable Income

Session Chair: [Aron Kiss](#), National Bank of Hungary

Session type: contributed

Date: August 8, 2011

Time: 13:00 - 15:00

[The Elasticity of Taxable Income: Evidence from Regional Flat-Tax Reforms in Finland](#)

By Tuomas Matikka; University of Tampere

Presented by: [Tuomas Matikka](#), University of Tampere

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

[The Effect of Public Disclosure on Reported Taxable Income: Evidence from Individuals and Corporations in Japan](#)

By Makoto Hasegawa; University of Michigan

Jeffrey Hoopes; University of Michigan

Ryo Ishida; University of Michigan

Joel Slemrod; University of Michigan

Presented by: [Jeffrey Hoopes](#), University of Michigan

Discussant: [Aron Kiss](#), National Bank of Hungary

[The elasticity of taxable income of high earners: Evidence from Hungary](#)

[\[slides\]](#)

By Aron Kiss; National Bank of Hungary

Palma Mosberger; Central European University, Budapest

Presented by: [Aron Kiss](#), National Bank of Hungary

Discussant: [Jeffrey Hoopes](#), University of Michigan

Session ID 11: Trade

Session Chair: [Sabine Jokisch](#), Ulm University

Session type: contributed

Date: August 8, 2011

Time: 13:00 - 15:00

[The political economy of real exchange rates: The role of democracy](#)

By Benjamin Furlan; University of Innsbruck

Martin Gächter; University of Innsbruck

Bob Krebs; University of Innsbruck

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

Discussant: [Simon Schnyder](#), University of Fribourg

[The Dynamics of Revenue-Neutral Trade Liberalization in Developing Countries](#)

By Jenny Ligthart; Tilburg University
Gerardus Cornelis Meijden; Tilburg University

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

[The Impact of Demographics on Global Asset Prices: The Role of Trade](#)

By Keyu Jin; London School of Economics
Sabine Jokisch; Ulm University

Presented by: [Sabine Jokisch](#), Ulm University

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

Session ID 12: Tax and Investment

Session Chair: [Michael Stimmelmayer](#), Center for Economic Studies, University

Session type: contributed

Date: August 8, 2011

Time: 13:00 - 15:00

[Do Companies View Bribes as a Tax? Evidence on the Trade-off between Corporate Taxes and Corruption in the Location of FDI](#)

By Timothy Goodspeed; Hunter College - CUNY
Jorge Martinez-Vazquez; Georgia State University
Li Zhang; CUFE, China

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

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

[Tax Competition, Risk Sharing and Financing Decisions of Firms](#)

[\[slides\]](#)

By Zarko Y. Kalamov, Magdeburg University

Presented by: [Zarko Kalamov](#), Otto-von-Guericke University Magdeburg

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

[Do Taxes Distort Corporations' Investment Choices? Evidence from Industry-Level Data](#)

By Liu, Li; Centre for Business Taxation, University of Oxford

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

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

[The 2008 German Corporate Tax Reform and Beyond: The Role of Foreign Firm Ownership and FDIs](#)

By Michael Stimmelmayer; University of Munich and CESifo

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

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

Session ID 13: Business Cycle

Session Chair: [Mohammed Mohsin](#), University of Tennessee

Session type: contributed

Date: August 8, 2011

Time: 15:30 - 17:30

[The interplay of public finances and the business cycle in Germany](#)

By Gerrit B. Koester; Deutsche Bundesbank

Christoph Priesmeier; Deutsche Bundesbank and Humboldt-University Berlin

Presented by: [Christoph Priesmeier](#), Deutsche Bundesbank

Discussant: [Mohammed Mohsin](#), University of Tennessee

[The effects of the business cycle on profit-related tax revenues: Empirical evidence on tax elasticities for German data 1991-2008](#)

By Christoph Priesmeier; Deutsche Bundesbank

Gerhard Kempkes; Deutsche Bundesbank

Gerrit Köster; Deutsche Bundesbank

Presented by: [Gerrit Koester](#), Deutsche Bundesbank

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

[Fiscal Policy and the Political Business Cycle in Germany](#)

By Christian Breuer; Ifo Institute

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

Discussant: [Gerrit Koester](#), Deutsche Bundesbank

[Optimal Budget Stabilization Funds, State Budgets and the Business Cycle](#)

By Ali Al-Nadi, The University of Tennessee, Knoxville.

Mohammed Mohsin, The University of Tennessee, Knoxville.

Matthew Murray, The University of Tennessee, Knoxville.

Presented by: [Mohammed Mohsin](#), University of Tennessee

Discussant: [Christoph Priesmeier](#), Deutsche Bundesbank

Session ID 14: Environmental Taxation

Session Chair: [Beat Hintermann](#), University of Basel

Session type: contributed

Date: August 8, 2011

Time: 15:30 - 17:30

[Piecemeal Reform of Domestic Indirect Taxes toward Uniformity in the Presence of Pollution: with and without a Revenue Constraint](#)

[\[slides\]](#)

By Michael S. Michael, University of Cyprus

Sajal Lahiri, Southern Illinois University Carbondale

Panos Hatzipanayotou, Athens University of Economics and Business

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

Discussant: [Harry Tsang](#), University of North Dakota

[Emissions taxes and abatement regulation under uncertainty.](#)

[\[slides\]](#)

By Vidar Christiansen; University of Oslo

Stephen Smith; University College London

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

Discussant: [Beat Hintermann](#), University of Basel

[Non-linear Engel Curves and The Incidence of Environmental Taxes](#)

By Firouz Gahvari; University of Illinois at Urbana-Champaign

Harry Tsang; University of North Dakota

Presented by: [Harry Tsang](#), University of North Dakota

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

[Coercion and Environmental Taxes](#)

[\[slides\]](#)

By Beat Hintermann; University of Basel

Thomas F. Rutherford; University of Zurich

Presented by: [Beat Hintermann](#), University of Basel

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

Session ID 15: Shadow Economy

Session Chair: [Matthew Murray](#), University of Tennessee

Session type: contributed

Date: August 8, 2011

Time: 15:30 - 17:30

[The Shadow Economy in German Regions: An Empirical Assessment](#)

[\[slides\]](#)

By Andreas Buehn; Georgia State University and Technische Universitaet Dresden

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

Discussant: [Gunther Markwardt](#), TU Dresden

[Pollution, Shadow Economy and Corruption: Theory and Evidence](#)

[\[slides\]](#)

By Amit K. Biswas; Department of Economics & Politics Visva-Bharati, Santiniketan

Mohammad Reza Farzanegan; Technische Universität Dresden & ZEW Mannheim, Germany

Marcel Thum; Technische Universität Dresden, ifo Dresden and CESifo, Germany

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

Discussant: [Matthew Murray](#), University of Tennessee

[Corruption and the Shadow Economy: What do we really know?](#)

[\[slides\]](#)

By Friedrich Schneider; University of Linz

Andreas Buehn; Technical University of Dresden

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

Discussant: [Tuomas Matikka](#), University of Tampere

[Bayesian Analysis of the Effect of Amnesties on Tax Revenues and Filing Rates](#)

By ,

Presented by: [Matthew Murray](#), University of Tennessee

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

Session ID 16: Health Insurance

Session Chair: [Alexander Kemnitz](#), TU Dresden

Session type: contributed

Date: August 8, 2011

Time: 15:30 - 17:30

[Estimating the Tradeoff Between Risk Protection and Moral Hazard with a Nonlinear Budget Set Model of Health Insurance](#)

By Amanda Kowalski, Yale University

Presented by: [Amanda Kowalski](#), Yale University

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

[Did State Level Reform of the Non-Group Health Insurance Market Affect](#)

By Ithai Z. Lurie; US Department of Treasury

Bradley T. Heim; School of Public and Environmental Affairs Indiana University

Presented by: [Ithai Lurie](#), U.S. Department of the Treasury

Discussant: [Alexander Kemnitz](#), TU Dresden

[Social long term care insurance and redistribution](#)

By Helmuth Cremer; Toulouse School of Economics

Pierre Pestieau; University of Liège and CORE

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

Discussant: [Amanda Kowalski](#), Yale University

[A Simple Model of Health Insurance Competition](#)

By Alexander kemnitz; Technical University of Dresden

Presented by: [Alexander Kemnitz](#), TU Dresden

Discussant: [Ithai Lurie](#), U.S. Department of the Treasury

Session ID 17: Profit shifting

Session Chair: [Matthias Stoeckl](#), University of Salzburg

Session type: contributed

Date: August 8, 2011

Time: 15:30 - 17:30

[An Alternative Transfer Pricing Norm](#)

By Mihir Desai; Harvard University

Dharmika Dharmapala; University of Illinois

Presented by: [Dharmika Dharmapala](#), University of Illinois

Discussant: [Matthias Stoeckl](#), University of Salzburg

[Sorting into Outsourcing: Are Profits Taxed at a Gorilla's Arm's Length?](#)

[\[slides\]](#)

By Christian Bauer; University of Munich

Dominika Langenmayr; University of Munich

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

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

[Corporate Tax Reform, Deferred Taxes, and the Immediate Effect on Book Profits](#)

By Jana S. Raedy; University of North Carolina

Jeri Seidman; University of Texas at Austin

Douglas A. Shackelford; University of North Carolina and NBER

Presented by: [Douglas Shackelford](#), UNC Kenan-Flagler Business Schl

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

[Profit Shifting within Multinational Firms: The Role of Entity Characterization Profiles](#)

By Sven P. Jost; University of Innsbruck

Michael Pfaffermayr; University of Innsbruck

Matthias Stoeckl; University of Salzburg

Hannes Winner; University of Salzburg

Presented by: [Matthias Stoeckl](#), University of Salzburg

Discussant: [Dharmika Dharmapala](#), University of Illinois

Session ID 18: Government spending

Session Chair: [Leonard Burman](#), Syracuse University

Session type: contributed

Date: August 8, 2011

Time: 15:30 - 17:30

[A theory of optimal government waste](#)

[\[slides\]](#)

By Leslie J. Reinhorn; University of Durham

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

Discussant: [Leonard Burman](#), Syracuse University

[Signaling and spending cycle in a political agency framework](#)

By Simon Schnyder; University of Fribourg (Switzerland)

Presented by: [Simon Schnyder](#), University of Fribourg

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

[Tax Expenditures and Government Size and Efficiency](#)

[\[slides\]](#)

By Leonard E. Burman; Syracuse University

Marvin Phaup; George Washington University

Presented by: [Leonard Burman](#), Syracuse University

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

Session ID 19: Welfare State

Session Chair: [Ulrich Hendel](#), Ludwig-Maximilians-Universität

Session type: contributed

Date: August 8, 2011

Time: 15:30 - 17:30

[Is the welfare state expenditure harmful for growth ? \(A European case\)](#)

[\[slides\]](#)

By Vratislav Izak; University of Economics, Prague, Czech Republic

Presented by: [Vratislav Izak](#), University of Economics

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

[Ethnic Heterogeneity and Privatization of Welfare Services: Is there a Causal Relationship?](#)

By Matz Dahlberg; Uppsala University

Laura Hartman; Centre for Business and Policy Studies

Anna Norén; Centre for Business and Policy Studies

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

Discussant: [Ulrich Hendel](#), Ludwig-Maximilians-Universität

[Tax-Benefit Systems in Europe and the US: Between Equity and Efficiency](#)

By Olivier Bargain; UC Dublin, IZA and CEPS/INSTEAD

Mathias Dolls; IZA and University of Cologne

Dirk Neumann; IZA and University of Cologne

Andreas Peichl; IZA, University of Cologne and ISER

Sebastian Sieglöch; IZA and University of Cologne

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

Discussant: [Vratislav Izak](#), University of Economics

[The Influence of Altruistic Preferences on the Race to the Bottom of Welfare States](#)

By Ulrich Hendel; Munich Graduate School of Economics

Presented by: [Ulrich Hendel](#), Ludwig-Maximilians-Universität

Discussant: [Matz Dahlberg](#), Uppsala University

Session ID 20: Financial crisis

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

Session type: contributed

Date: August 8, 2011

Time: 15:30 - 17:30

[The Greek fiscal crisis and the role of fiscal governance](#)

By Georgia Kaplanoglou; Economics Department, University of Athens

Vassilis T. Rapanos; Economics Department, University of Athens

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

Discussant: [Niek Schoeman](#), University of Pretoria

[Distribution channels of financial crises in emerging markets](#)

By Igor J. Lukasevich; All Russian Distance Institute of Economics and Finance

Anatoly N. Romanov; All Russian Distance Institute of Economics and Finance

Elena A. Fedorova; All Russian Distance Institute of Economics and Finance

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

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

[Securing the revenue base of a highly dualistic economy amidst a financial crisis with fiscal expansion: a case study for South Africa](#)

By Schoeman, NJ; University of Pretoria

Caner, S; Yeditepe University, Istanbul

Presented by: [Niek Schoeman](#), University of Pretoria

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

[The Private Memory of Aggregate Shocks](#)

[\[slides\]](#)

By Carlos E. da Costa; Fundacao Getulio Vargas

Vitor F. Luz; Yale University

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

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

Session ID 21: Local public finance

Session Chair: [Benjamin Lockwood](#), Warwick

Session type: contributed

Date: August 8, 2011

Time: 15:30 - 17:30

[LINEAR AND NON LINEAR EXPENDITURE SYSTEMS AND THE DEMAND FOR MUNICIPAL PUBLIC GOODS: EVIDENCE FROM FRENCH MUNICIPALITIES](#)

[\[slides\]](#)

By Marie-Estelle BINET ; CREM, (UMR 6211 CNRS), University of Rennes 1, FRANCE.

Presented by: **[Marie-Estelle BINET](#)**, CREM, UMR 6211 CNRS

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

[Municipal Consolidation and Local Government Behavior: Evidence from Japanese Voting Data from Merger Referenda](#)

By Takeshi Miyazaki;Meikai University

Presented by: **[Takeshi Miyazaki](#)**, Meikai University

Discussant: **[Benjamin Lockwood](#)**, Warwick

[Consolidation of Municipalities and Impact on Population Growth - A Propensity Score Matching Approach](#)

By Bjoern Kauder; Ifo Institute, Munich

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

Discussant: **[Marie-Estelle BINET](#)**, CREM, UMR 6211 CNRS

[Incentive Schemes for Local Government: Theory and Evidence from Comprehensive Performance Assessment in England](#)

By Ben Lockwood; University of Warwick and CEPR

Francesco Porcelli; University of Warwick

Presented by: **[Benjamin Lockwood](#)**, Warwick

Discussant: **[Takeshi Miyazaki](#)**, Meikai University

Session ID 22: Aggregate risk

Session Chair: **[Seth Giertz](#)**, University of Nebraska

Session type: contributed

Date: August 8, 2011

Time: 15:30 - 17:30

[International Security, Insurance, and Protection: Failure of the Conventional Model of Alliances](#)

[\[slides\]](#)

By Toshihiro Ihuri;University of Tokyo

Martin McGuire;University of California-Irvine

Shintaro Nakagawa;Shimonoseki City University

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

Discussant: **[Ioana Petrescu](#)**, University of Maryland

[Disaster Avoidance, Disaster Relief, and Policy Coordination in a Federation](#)

By David E. Wildasin; University of Kentucky

Presented by: [David Wildasin](#), University of Kentucky

Discussant: [Seth Giertz](#), University of Nebraska

[Rethinking Economic Sanction Success: Sanctions as Deterrents](#)

By Ioana Petrescu; University of Maryland, College Park

Presented by: [Ioana Petrescu](#), University of Maryland

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

[US House Price Bubbles and Their Impacts Upon the US Economy](#)

By James R. Follain; Rockefeller Institute of Government

Seth H. Giertz; University of Nebraska-Lincoln

Presented by: [Seth Giertz](#), University of Nebraska

Discussant: [David Wildasin](#), University of Kentucky

Session ID 23: Optimal income tax

Session Chair: [Michael Best](#), London School of Economics

Session type: contributed

Date: August 8, 2011

Time: 15:30 - 17:30

[Optimal Income Taxation with Uncertain Earnings](#)

[\[slides\]](#)

By Robin Boadway, Queen's University, Canada

Motohiro Sato, Hitotsubashi University, Japan

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

Discussant: [Chris Sanchirico](#), University of Pennsylvania

[Optimal income taxation with tax competition](#)

[\[slides\]](#)

By Vilen Lipatov; Goethe University Frankfurt

Alfons Weichenrieder; Goethe University Frankfurt, Vienna University of Economics and Business, CESifo

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

Discussant: [Michael Best](#), London School of Economics

[Policy Uncertainty and Optimal Taxation](#)

By Chris William Sanchirico; University of Pennsylvania

Presented by: [Chris Sanchirico](#), University of Pennsylvania

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

Working for a Brighter Future: Optimal Income Taxation When Wages Respond to Effort

By Michael Best; London School of Economics

Henrik Kleven; London School of Economics

Presented by: [Michael Best](#), London School of Economics

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

Session ID 24: Tax competition

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

Session type: contributed

Date: August 8, 2011

Time: 15:30 - 17:30

[Tax Competition and the Efficiency of "Benefit-Related" Business Taxes](#)

By Elisabeth Gugl; University of Victoria

George R. Zodrow; Rice University

Presented by: [Elisabeth Gugl](#), University of Victoria

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

[Mobile intellectual property, heterogeneous firms and government tax competition](#)

[\[slides\]](#)

By Rachel Griffith; Institute for Fiscal Studies and University of Manchester

Helen Miller; Institute for Fiscal Studies

Martin O'Connell; Institute for Fiscal Studies and University College London

Presented by: [Helen Miller](#), Institute for Fiscal Studies

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

[Urban Sprawl and Interjurisdictional Competition](#)

By Thiess Buettner; Friedrich Alexander University, Erlangen-Nuremberg

Alexander Ebertz; ifo Institute

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

Discussant: [Elisabeth Gugl](#), University of Victoria

[Tax Competition with and without Tax Discrimination against Domestic Firm](#)

By John D. Wilson; Michigan State University

Steeve Mongrain; Simon Fraser University

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

Discussant: [Helen Miller](#), Institute for Fiscal Studies

Session ID 25: Fiscal policy and growth

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

Session type: contributed

Date: August 9, 2011

Time: 9:00 - 10:30

[MEDIUM-TERM FISCAL PLANNING UNDER \(MOSTLY\) SHORT-TERM GOVERNMENTS: ITALY 1988-2008](#)

By Fabrizio Balassone; Banca d'Italia

Sandro Momigliano; Banca d'Italia

Pietro Rizza; Banca d'Italia

Presented by: [fabrizio balassone](#), banca d'italia

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

[Fiscal Policy and TFP in the OECD: A Non-Stationary Panel Approach](#)

[\[slides\]](#)

By Ruben Schoonackers; Ghent University

Freddy Heylen; Ghent University

Presented by: [Ruben Schoonackers](#), Ghent University

Discussant: [fabrizio balassone](#), banca d'italia

[The Composition of Public Spending and Firm Productivity: Evidence from South Africa](#)

[\[slides\]](#)

By Richard Kneller; University of Nottingham

Florian Misch; Centre for European Economic Research

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

Discussant: [Ruben Schoonackers](#), Ghent University

Session ID 26: Intergenerational distribution

Session Chair: [Wilfried Altzinger](#), Department of Economics

Session type: contributed

Date: August 9, 2011

Time: 9:00 - 10:30

[Income Mobility and Its Structural Changes in Korea](#)

By Myung Jae Sung; Korea Institute of Public Finance

Presented by: [Myung Jae Sung](#), Korea Institute of Public Finance

Discussant: [Wilfried Altzinger](#), Department of Economics

[Annual versus long-term income redistribution](#)

By Charlotte Bartels; Free University Berlin

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

Discussant: [Myung Jae Sung](#), Korea Institute of Public Finance

[From Rags to Riches? Intergenerational Transmission of Income in Europe](#)

By Wilfried Altzinger; University of Economics Vienna

Matthias Schnetzer; University of Economics Vienna

Presented by: [Wilfried Altzinger](#), Department of Economics

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

Session ID 27: Neighborhood effects

Session Chair: [Jeff Smith](#), University of Michigan

Session type: contributed

Date: August 9, 2011

Time: 9:00 - 10:30

[Neighbor Effects in the Provision of Public Goods in a Young Democracy: Evidence from China](#)

By Claudio A. Agostini; Universidad Adolfo Ibañez, Santiago, Chile.

Philip H. Brown, Colby College, Maine.

Xiaobo Zhang, International Food Policy Research Institute, Washington DC.

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

Discussant: [Jeff Smith](#), University of Michigan

[The Impact of School Racial Compositions on Neighborhood Racial Compositions: Evidence from School Redistricting](#)

By Jeffrey Matthew Weinstein; Syracuse University

Presented by: [Jeffrey Weinstein](#), Syracuse University

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

[Estimating Neighborhood Effects on Disadvantaged Youth](#)

[\[slides\]](#)

By Brian Jacob, University of Michigan

Jens Ludwig, University of Michigan

Jeffrey Smith, University of Michigan

Presented by: [Jeff Smith](#), University of Michigan

Discussant: [Jeffrey Weinstein](#), Syracuse University

Session ID 28: Less developed countries

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

Session type: contributed

Date: August 9, 2011

Time: 9:00 - 10:30

[Is foreign aid fungible? Evidence from the education and health sectors](#)

[\[slides\]](#)

By Nicolas Van de Sijpe; Ghent University

Presented by: [Nicolas Van de Sijpe](#), Ghent University

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

[From Seligman to Shoup: The Early Columbia School of Taxation and Development](#)

By Ajay K. Mehrotra; Indiana University, Bloomington

Presented by: [Ajay Mehrotra](#), Indiana University Maurer School of Law

Discussant: [Nicolas Van de Sijpe](#), Ghent University

[Should Remittances be Taxed or Subsidized?](#)

By John D. Wilson; Michigan State University

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

Discussant: [Ajay Mehrotra](#), Indiana University Maurer School of Law

Session ID 30: Corporate tax incidence

Session Chair: [Jennifer Gravelle](#), Congressional Budget Office

Session type: contributed

Date: August 9, 2011

Time: 9:00 - 10:30

[Passing It On: The Incidence of the Corporate Income Tax under Imperfect Competition](#)

By Altshuler, Rosanne; Department of Economics, Rutgers University

Liu, Li; Centre for Business Taxation, University of Oxford

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

Discussant: [Jennifer Gravelle](#), Congressional Budget Office

[Do Employees Bear the Burden of Corporate Taxation? A Micro Level Approach Using Linked Employer-Employee Data](#)

By Clemens Fuest; University of Oxford, CESifo and IZA

Andreas Peichl; IZA, University of Cologne and ISER

Sebastian Sieglösch; IZA and University of Cologne

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

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

[Corporate Tax Incidence: Review of General Equilibrium Estimates and Analysis](#)

By Jennifer Gravelle; Congressional Budget Office

Presented by: [Jennifer Gravelle](#), Congressional Budget Office

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

Session ID 32: Issues in tax competition

Session Chair: [Robert Chirinko](#), University of Illinois at Chicago

Session type: contributed

Date: August 9, 2011

Time: 9:00 - 10:30

[Culture and Taxes: Towards Identifying Tax Competition](#)

[\[slides\]](#)

By Raphael Parchet; University of Lausanne

Beatrix Brügger; University of Lausanne

Presented by: [Raphael Parchet](#), University of Lausanne

Discussant: [Monika Bütler](#), University of St. Gallen

[How do Individuals Perceive the Value of Tax Competition](#)

By Monika Bütler, University of St. Gallen

Olivia Huguenin, Swiss Federal Office of Statistics

Presented by: [Monika Bütler](#), University of St. Gallen

Discussant: [Robert Chirinko](#), University of Illinois at Chicago

[Tax Competition Among U.S. States: Racing to the Bottom or Riding on a Seesaw?](#)

By Bob Chirinko; University of Illinois at Chicago

Daniel J. Wilson; Federal Reserve Bank of San Francisco

Presented by: [Robert Chirinko](#), University of Illinois at Chicago

Discussant: [Raphael Parchet](#), University of Lausanne

Session ID 33: Marginal cost of public funds

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

Session type: contributed

Date: August 9, 2011

Time: 9:00 - 10:30

[Responses to grants and the marginal cost of public funds](#)

By Thies Buettner; University of Erlangen-Nuernberg

Nadine Fabritz; University of Munich, Ifo Institute

Presented by: [Nadine Fabritz](#), Ifo-Institute for Economic Research

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

[The Marginal Cost of Public Funds is One](#)

By Bas Jacobs

Erasmus University Rotterdam

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

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

[The Welfare Cost of Income Taxation in the Presence of Human Capital Accumulation: A Sufficient Statistics Approach](#)

By Chul-In Lee; Seoul National University

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

Discussant: [Nadine Fabritz](#), Ifo-Institute for Economic Research

Session ID 34: Tax and behavior

Session Chair: [Thiago Pereira](#), Fundação Getulio Vargas

Session type: contributed

Date: August 9, 2011

Time: 9:00 - 10:30

[Taxation and Risk Taking with Loss Averse Utility](#)

By Panagiotis Peter Tsigaris; Thompson Rivers University
Jaroslava Hlouskova; Institute for Advance Studies

Presented by: [Panagiotis Peter Tsigaris](#), Thompson Rivers University

Discussant: [Thiago Pereira](#), Fundação Getulio Vargas

[The Sources of Federal Income Tax Revenue Growth](#)

[\[slides\]](#)

By Estelle P. Dauchy; Peking University HSBC Business School (PHBS)
Christopher Balding; Peking University HSBC Business School (PHBS)

Presented by: [Estelle Dauchy](#), Peking University HSBC Business School

Discussant: [Panagiotis Peter Tsigaris](#), Thompson Rivers University

[Sacrifice and Efficiency of the Income Tax Schedule](#)

By Thiago N. Pereira; Fundação Getulio Vargas
Carlos Eugênio E. da Costal; Fundação Getulio Vargas

Presented by: [Thiago Pereira](#), Fundação Getulio Vargas

Discussant: [Estelle Dauchy](#), Peking University HSBC Business School

Session ID 35: Fiscal spillovers

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

Session type: contributed

Date: August 9, 2011

Time: 9:00 - 10:30

[Fiscal Spillovers between Local Governments: Keeping up with the Joneses' School District](#)

[\[slides\]](#)

By Randall Reback; Barnard College, Columbia University

Presented by: [Randall Reback](#), Barnard College, Columbia University

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

[The Battle of Taxes: Strategic Interaction in Multiple Tax Policies among States](#)

[\[slides\]](#)

By Kusum Singh; University of Kentucky

William Hoyt; University of Kentucky

Jihai Yu; University of Kentucky

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

Discussant: [Randall Reback](#), Barnard College, Columbia University

[The Tax Gradient: Do Local Sales Taxes Reduce Tax Differentials at State Borders?](#)

[\[slides\]](#)

By David R. Agrawal; University of Michigan

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

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

Session ID 36: Externalities

Session Chair: [Volker Nitsch](#), Darmstadt University of Technology

Session type: contributed

Date: August 9, 2011

Time: 9:00 - 10:30

[Promotion rat races and public policy](#)

[\[slides\]](#)

By Geir H. Bjertnæs, Statistics Norway, Research Department, Oslo, Norway.

Presented by: [Geir Bjertnaes](#), Statistics Norway

Discussant: [Volker Nitsch](#), Darmstadt University of Technology

[Fuel Exemptions, Revenue Recycling, Equity and Efficiency: Evaluating Post-Kyoto Policies for Switzerland](#)

[\[slides\]](#)

By Jan Imhof; ETH Zurich

Presented by: [Jan Imhof](#), Centre for Energy Policy and Economics - ETH Zurich

Discussant: [Geir Bjertnaes](#), Statistics Norway

[Fly or Cry: Is Airport Noise Costly?](#)

By Volker Nitsch; Darmstadt University, Germany

Presented by: [Volker Nitsch](#), Darmstadt University of Technology

Discussant: [Jan Imhof](#), Centre for Energy Policy and Economics - ETH Zurich

Session ID 37: Regional policy

Session Chair: [Sebastian Kessing](#), University of Siegen

Session type: contributed

Date: August 10, 2011

Time: 9:00 - 10:40

[TOO MUCH OF A GOOD THING? ON THE GROWTH EFFECTS OF THE EU'S REGIONAL POLICY](#)

By Sascha O. Becker; University of Warwick

Peter H. Egger; ETH Zurich

Maximilian von Ehrlich; ETH Zurich

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

Discussant: [Sebastian Kessing](#), University of Siegen

[Absorptive Capacity and the Growth Effects of Regional Subsidies. A Regression Discontinuity Design with Heterogeneous Treatment Effects](#)

By Sascha Becker; University of Warwick and CEPR

Peter Egger; ETH Zürich, CEPR, CESifo, Leverhulme Centre for Research on Globalisation and Economic Policy (GEP) at the University of Nottingham, and Oxford University Centre for Business Taxation (OUCBT)

Maximilian von Ehrlich; ETH Zurich and CESifo

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

Discussant: [Olha Krupa](#), Indiana University

[The regional distribution of public employment: Theory and evidence](#)

By Sebastian G. Kessing; University of Siegen

Chiara Strozzi; University of Modena and Reggio Emilia

Presented by: [Sebastian Kessing](#), University of Siegen

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

Session ID 38: Retirement

Session Chair: [Shanthi Ramnath](#), US Department of the Treasury

Session type: contributed

Date: August 10, 2011

Time: 9:00 - 10:30

[Taxes, Income, and Retirement Savings:](#)

By Bradley T. Heim; Indiana University

Ithai Z. Lurie; U.S. Department of the Treasury

Presented by: [Bradley Heim](#), Indiana University

Discussant: [Shanthi Ramnath](#), US Department of the Treasury

[Immigrant-Native Differences in Employment-Based Retirement Plan Participation](#)

By Bradley T. Heim; Indiana University

Ithai Z. Lurie; U.S. Department of Treasury

Shanthi P. Ramnath; U.S. Department of Treasury

Presented by: [Shanthi Ramnath](#), US Department of the Treasury

[Politicians' Opinions on Rivals in the Competition for Firms: An Empirical Analysis of Reference Points Near a Border](#)

By Benny Geys; Norwegian School of Management, Oslo, WZB Berlin

Steffen Osterloh; ZEW Mannheim

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

Discussant: [Micheal Collins](#), Trinity College Dublin

Session ID 39: Tax treaties

Session Chair: [Mina Vlachaki](#), Tilburg University

Session type: contributed

Date: August 10, 2011

Time: 9:00 - 10:30

[Tax treaties and the allocation of taxing rights with developing countries](#)

[\[slides\]](#)

By Dimitri Paolini; University of Sassari / Université Catholique de Louvain

Pasquale Pistone; Università di Salerno

Giuseppe Pulina; Crenos

Martin Zagler; WU

Presented by: [Martin Zagler](#), WU

Discussant: [Mina Vlachaki](#), Tilburg University

[The Role of Tax Treaties and Repatriation Taxes in FDI Revisited](#)

By Michael Overesch; University of Mannheim

Daniel Dressler; Centre for European Economic Research (ZEW)

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

Discussant: [Martin Zagler](#), WU

[The Determinants of Double Tax Treaty Formation](#)

By Jenny Ligthart; Tilburg University

Mina Vlachaki; Tilburg University

Johannes Voget; University of Mannheim

Presented by: [Mina Vlachaki](#), Tilburg University

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

Session ID 40: Local taxes

Session Chair: [Andrea Lassmann](#), ETH Zurich

Session type: contributed

Date: August 10, 2011

Time: 9:00 - 10:30

[Are Local Property Taxes Regressive, Progressive, or What?](#)

[\[slides\]](#)

By William Fischel; Dartmouth College

Wallace Oates; University of Maryland

Joan Youngman; Lincoln Institute of Land Policy

Presented by: [Wallace Oates](#), University of Maryland, College Park

Discussant: [Andrea Lassmann](#), ETH Zurich

[A Reassessment of the 1970s U.S. Property Tax Revolt](#)

By Nathan B Anderson; University of Illinois at Chicago

Andreas D Pape; SUNY Binghamton

Presented by: [Nathan Anderson](#), University of Illinois

Discussant: [Wallace Oates](#), University of Maryland, College Park

[Crissing the Crosses: Theory and Empirical Evidence from Fiscal Interaction in Swiss Church Taxes.](#)

By Peter Egger; ETH Zurich, CEPR, CESifo

Marko Koethenbueger; University of Copenhagen, CESifo

Andrea Lassmann; ETH Zurich

Presented by: [Andrea Lassmann](#), ETH Zurich

Discussant: [Nathan Anderson](#), University of Illinois

Session ID 41: Tax and volatility

Session Chair: [Yilin Hou](#), University of Georgia

Session type: contributed

Date: August 10, 2011

Time: 9:00 - 10:30

[Tax Reforms and Stock Return Volatility: The Case of Japan](#)

By Hiroyuki Ono; Toyo University

Minoru Hayashida; The University of Kitakyushu

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

Discussant: [Yilin Hou](#), University of Georgia

[Speculative Bubbles and Tax Policy](#)

[\[slides\]](#)

By SHIGEKI KUNIEDA; Hitotsubashi University

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

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

[LOST Stability? Consumption Taxes and the Cyclical Variability of State and Local Revenues](#)

By Yilin Hou; University of Georgia

Jason S. Seligman; Ohio State University

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

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

Session ID 42: Commodity taxes

Session Chair: [Christian Traxler](#), Max Planck Institute

Session type: contributed

Date: August 10, 2011

Time: 9:00 - 10:30

[The Impact of Sales Taxation and Tax Evasion on Commodity Flows](#)

By William F. Fox; University of Tennessee

LeAnn Luna; University of Tennessee

Georg Schaur; University of Tennessee

Presented by: [William Fox](#), University of Tennessee

Discussant: [Christian Traxler](#), Max Planck Institute

[Optimal tax cum enforcement policies and occupational choice](#)

By Rainald Borck; University of Passau

Christian Traxler; Max Planck Institute for Research on Collective Goods, Bonn

Presented by: [Christian Traxler](#), Max Planck Institute

Session ID 43: Public works

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

Session type: contributed

Date: August 10, 2011

Time: 9:00 - 10:30

[On the Political Economy of Railway Subsidies: Evidence from Western Europe, 1994-2008](#)

[\[slides\]](#)

By Katharina Schreeb; University of Bremen, Department of Economics (Chair of Public Finance) and SFB 597

X

Karsten Mause; Post-Doctoral Research Fellow, University of Bremen, Research Center “Transformations of the State” (SFB 597)

Presented by: [Katharina Schreeb](#), University of Bremen

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

[An Analysis of Productivity Change in Japanese Water Utilities](#)

[\[slides\]](#)

By Theara Horn; Osaka University

Presented by: [Theara Horn](#), Osaka University

Discussant: [Katharina Schreeb](#), University of Bremen

[Maintenance and building conditions in Norwegian local governments: Economic and political determinants](#)

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

Arnt Ove Hopland; Norwegian University of Science and Technology

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

Discussant: [Theara Horn](#), Osaka University

Session ID 45: Natural resources

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

Session type: contributed

Date: August 10, 2011

Time: 9:00 - 10:30

[Reassessing some correlations of war, natural resources and climate change](#)

[\[slides\]](#)

By Hendrik Ritter; University of Magdeburg

Presented by: [Hendrik Ritter](#), Otto-von-Guericke-Universität Magdeburg

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

[On the Price Path of Fossil Resources: Implications for Climate Policy](#)

By Darko Jus; Center for Economic Studies, University of Munich

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

Discussant: [Hendrik Ritter](#), Otto-von-Guericke-Universität Magdeburg

[Optimal Resource Consumption under Mitigation and Adaptation](#)

By Christian Beermann

Center for Economic Studies

Ludwig-Maximilians University Munich

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

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

Session ID 46: Tax credits

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

Session type: contributed

Date: August 10, 2011

Time: 9:00 - 10:30

[Public provision of private goods with optimal income taxation and extensive margin](#)

By Tuomas Kosonen; Government institute for economic research (VATT)

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

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

[Job Creation Tax Credits and Job Growth: Whether, When, and Where?](#)

By Robert S. Chirinko; University of Illinois at Chicago

Daniel J. Wilson; Federal Reserve Bank of San Francisco

Presented by: [Daniel Wilson](#), Federal Reserve Bank of San Francisco

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

[Saving and Learning Responses to the Earned Income Tax Credit](#)

By Caroline E. Weber; University of Michigan

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

Discussant: [Daniel Wilson](#), Federal Reserve Bank of San Francisco

Session ID 48: Risk and insurance

Session Chair: [Doina Radulescu](#), ETH

Session type: contributed

Date: August 10, 2011

Time: 9:00 - 10:30

[Small Business Loan Guarantees as Insurance Against Aggregate Risks](#)

By Ye (George) Jia;

Presented by: [Ye \(George\) Jia](#), University of Prince Edward Island

Discussant: [Doina Radulescu](#), ETH

[D&O Insurance, Corporate Governance and Managerial Incentives](#)

By Peter Egger; ETH Zurich

Doina Radulescu; ETH Zurich

Ray Rees; CES, University of Munich

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

Session ID 49: Schooling

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

Session type: contributed

Date: August 10, 2011

Time: 11:00 - 12:30

[Identifying the Incidence of "Grading on a Curve": A Within-Student Across-Subject Approach](#)

By Marc Piopiunik; Ifo Institute for Economic Research

Martin Schlotter; Ifo Institute for Economic Research

Presented by: [Martin Schlotter](#), ifo institute for Economic Research

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

[The Quantity and Quality of Teachers: Dynamics of the Trade-off](#)

By Gregory Gilpin; Montana State University

Michael Kaganovich; Indiana University and CESifo

Presented by: [Michael Kaganovich](#), Indiana University

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

[Intended and unintended short-run effects of the introduction of central exit exams: evidence from Germany](#)

By Elke Luedemann; Ifo Institute for Economic Research

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

Discussant: [Martin Schlotter](#), ifo institute for Economic Research

Session ID 50: Tax havens

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

Session type: contributed

Date: August 10, 2011

Time: 11:00 - 12:30

[The use of tax havens in exemption regimes](#)

[\[slides\]](#)

By Anna Gumpert; University of Munich

James Hines; University of Michigan

Monika Schnitzer; University of Munich

Presented by: [Anna Gumpert](#), Ludwig-Maximilians-Universitaet Muenchen

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

[Fighting Multiple Tax Havens](#)

By May Elsayyad; Max Planck Institute for Tax Law and Public Finance and Munich Graduate School of Economics

Kai A. Konrad; Max Planck Institute for Tax Law and Public Finance and Ludwig-Maximilians-University Department of Economics, Munich

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

Discussant: [Anna Gumpert](#), Ludwig-Maximilians-Universitaet Muenchen

[A Journey from a Corruption Port to a Tax Haven](#)

By Shafik Hebous; Goethe University Frankfurt

Vilen Lipatov; Goethe University Frankfurt

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

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

Session ID 51: Fiscal decentralization

Session Chair: [Ronald Fisher](#), Michigan State University

Session type: contributed

Date: August 10, 2011

Time: 11:00 - 12:30

[In Government We Trust: The Role of Fiscal Decentralization](#)

By Jenny E. Ligthart; Tilburg University and University of Groningen

Peter van Oudheusden; Tilburg University

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

Discussant: [Ronald Fisher](#), Michigan State University

[Analyzing and Evaluating Changes in State and Local Government Debt*](#)

By Robert W. Wassmer; California State University, Sacramento

Ronald C. Fisher; Michigan State University

Presented by: [Ronald Fisher](#), Michigan State University

Discussant: [Tatsuya Omori](#), Mie Chukyo University

[Sovereign Debt in a Monetary Union](#)

By Nadjeschda Arnold; Center for Economic Studies

Beatrice Scheubel; Center for Economic Studies

Presented by: [Nadjeschda Arnold](#), Center For Economic Studies

Discussant: [Zarko Kalamov](#), Otto-von-Guericke University Magdeburg

Session ID 52: Local budgets

Session Chair: [Momi Dahan](#),

Session type: contributed

Date: August 10, 2011

Time: 11:00 - 12:30

[Vertical Aspects of sub-national Deficits: The Impact of implicit and explicit Constraints in Europe](#)

[\[slides\]](#)

By Dirk Foremny, University of Bonn

Presented by: [Dirk Foremny](#), University of Bonn

Discussant: [Momi Dahan](#),

[The Political Economy of State Government Subsidy Adoption: The Case of Ethanol](#)

By Mark Skidmore; Michigan State University

Chad Cotti; University of Wisconsin Oshkosh

James Alm; Tulane University

Presented by: [James Alm](#), Tulane University

Discussant: [Dirk Foremny](#), University of Bonn

[Is Centralization a Solution to the Soft Budget Constraint Problem?](#)

By Avi Ben-Bassat; Hebrew University and IDI

Momi Dahan; Hebrew University and IDI

Esteban F. Klor; Hebrew University, IDI and CEPR

Presented by: [Momi Dahan](#),

Discussant: [James Alm](#), Tulane University

Session ID 53: Corporate tax design

Session Chair: [Simon Loretz](#), Universität Bayreuth

Session type: contributed

Date: August 10, 2011

Time: 11:00 - 12:30

[Economic integration and the optimal corporate tax structure with heterogeneous firms](#)

By Christian Bauer; University of Munich

Ronald B. Davies; University College Dublin

Andreas Haufler; University of Munich

Presented by: [Christian Bauer](#), Ludwig-Maximilians-University

Discussant: [Robert Cline](#), E&Y LLP

[Economic and Budgetary Impact of the Introduction of a Common Consolidated Corporate Tax Base in the European Union](#)

By Robert Cline; E&Y LLP

Tom Neubig; Ernst & Young LLP

Andrew Phillips; Ernst and Young

Presented by: [Andrew Phillips](#), Ernst and Young

[Robert Cline](#), E&Y LLP

Discussant: [Simon Loretz](#), Universität Bayreuth

[Evaluating Neutrality Properties of Corporate Tax Reforms](#)

By Michael P. Devereux; Oxford University Centre for Business Taxation

Simon Loretz; University of Bayreuth and Oxford University Centre for Business Taxation

Presented by: [Simon Loretz](#), Universität Bayreuth

Discussant: [Christian Bauer](#), Ludwig-Maximilians-University

Session ID 55: Tax revenue

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

Session type: contributed

Date: August 10, 2011

Time: 11:00 - 12:30

[Revenue Forecasting in Germany: On Unbiasedness, Efficiency, and Politics](#)

By Thiess Buettner; University of Erlangen-Nuremberg

Bjoern Kauder; Ifo Institute, Munich

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

Discussant: [Ioana Petrescu](#), University of Maryland

[Financial Sector Quality and Tax Revenue: Panel Evidence](#)

By Ioana Petrescu, University of Maryland, College Park
Presented by: [Ioana Petrescu](#), University of Maryland
Discussant: [Andrey Timofeev](#), Georgia State University

[Propensity to Invest and the Additionality of Capital Transfers: A Country Panel Perspective](#)

By Jorge Martinez-Vazquez; Georgia State University
Andrey Timofeev; Georgia State University
Presented by: [Andrey Timofeev](#), Georgia State University
Discussant: [Bjoern Kauder](#), ifo Institute

Session ID 56: Tax policy

Session Chair: [William Gentry](#), Williams College
Session type: contributed
Date: August 10, 2011
Time: 11:00 - 12:30

[Corporate income taxation uncertainty and foreign direct investment](#)

By Martin Zagler; WU Vienna
Cristiana Zanzottera; WU Vienna
Presented by: [Martin Zagler](#), WU
Discussant: [William Gentry](#), Williams College

[Control or Incentives: Two Systems of Capital Taxation](#)

By Christina Elisabeth Kolerus; Mannheim University
Presented by: [Christina Kolerus](#), Mannheim University
Discussant: [Martin Zagler](#), WU

[Taxes and Fringe Benefits Offered by Employers](#)

By Elizabeth Hansen, Williams College;
William M. Gentry, Williams College
Presented by: [William Gentry](#), Williams College
Discussant: [Christina Kolerus](#), Mannheim University

Session ID 57: Pension policy

Session Chair: [Federica Teppa](#), De Nederlandsche Bank
Session type: contributed
Date: August 10, 2011
Time: 11:00 - 12:30

[Lessons from the financial crisis--The funded pension funds should invest conservatively](#)

By Caicai. Du; Maastricht University
 Joan. Muysken; Maastricht University
 Olaf. Sleijpen; De Nederlandsche Bank

Presented by: [Caicai Du](#), Maastricht University

Discussant: [Leslie Papke](#), MSU

[Public Pension Plans and State Budgets](#)

By Leslie Ellen Papke; Michigan State University

Presented by: [Leslie Papke](#), MSU

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

[Can the Longevity Risk Alleviate the Annuitization Puzzle? Empirical Evidence from Dutch Data \[slides\]](#)

By Federica Teppa; De Nederlandsche Bank & Netspar

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

Discussant: [Caicai Du](#), Maastricht University

Session ID 58: Redistributive taxation

Session Chair: [Stefan Traub](#), Universität Bremen

Session type: contributed

Date: August 10, 2011

Time: 11:00 - 12:30

[Fair and Efficient Taxation under Partial Control: Theory and Evidence](#)

By Erwin Ooghe; KU Leuven

Andreas Peichl; IZA Bonn and CESifo

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

Discussant: [Dirk Neumann](#), University of Cologne

[Welfare, Labour Supply and Heterogeneous Preferences: Evidence for Europe and the US](#)

By Olivier Bargain; UCL Dublin

Mathias Dolls; University of Cologne

André Decoster; KU Leuven

Dirk Neumann, University of Cologne

Andreas Peichl, IZA Bonn

Sebastian Siegloch, IZA Bonn

Presented by: [Dirk Neumann](#), University of Cologne

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

[Equity and Equality in Voting on Redistribution: A Real-effort Experiment](#)

By Bernhard Kittel; University of Oldenburg

Fabian Paetzel; University of Bremen

Stefan Traub; University of Bremen

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

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

Session ID 60: Strategy & Behavior

Session Chair: [Wolfgang Leininger](#), Universitaet Dortmund

Session type: contributed

Date: August 10, 2011

Time: 11:00 - 12:30

[Optimal compulsion when behavioral biases vary and the State errs](#)

By Salvador Valdés-Prieto; Instituto de Economía

Pontificia Universidad Católica de Chile

Ursula Schwarzhaupt; Central Bank of Chile

Presented by: [Salvador Valdes-Prieto](#), Ministerio de Hacienda

Discussant: [Wolfgang Leininger](#), Universitaet Dortmund

[The Impact of Tax Rate Differentials on the Tax Revenues – The Case of Sales Tax Competition among a Group of Border-Sharing Indian States](#)

[\[slides\]](#)

By Dr. Sthanu R. Nair

Assistant Professor

Indian Institute of Management Kozhikode (IIMK)

Kerala, India

Presented by: [Sthanu Nair](#), Indian Institute of Management Kozhikode

Discussant: [Salvador Valdes-Prieto](#), Ministerio de Hacienda

[Effort Maximization in Asymmetric Contest Games with Heterogeneous Contestants](#)

By Jörg Franke, Dortmund Univerity (TU)

Christian Kanzow, Würzburg University

Wolfgang Leininger, Dortmund University (TU)

Alexandra Schwartz, Würzburg University

Presented by: [Wolfgang Leininger](#), Universitaet Dortmund

Discussant: [Sthanu Nair](#), Indian Institute of Management Kozhikode

Session ID 61: Taxation and Firms

Session Chair: [Donald Bruce](#), University of Tennessee

Session type: contributed

Date: August 10, 2011

Time: 15:00 - 17:00

[Entrepreneurial innovations and taxation](#)

[\[slides\]](#)

By **Andreas Haufler**; University of Munich
Pehr-Johan Norbaeck; Stockholm Research Institute of Industrial Economics
Lars Persson; Stockholm Research Institute of Industrial Economics
Presented by: [Andreas Haufler](#), University of Munich
Discussant: [Andreas Oestreicher](#), Georg-August-Universität Göttingen

[Corporate tax rate and Firm Entry and Exit Decisions of Canadian Firms](#)

By **Kazuko Miyamoto**
Queen's University
Presented by: [Kazuko Nakata \(Miyamoto\)](#), Setsunan University
Discussant: [Donald Bruce](#), University of Tennessee

[Possible Consequences of Reforming the Provisions governing Inter-period Loss-offset with respect to Tax Bill and Tax Budget](#)

[\[slides\]](#)

By **Andreas Oestreicher**; University of Göttingen, Germany
Reinald Koch; University of Göttingen, Germany
Dorothea Vorndamme; University of Göttingen, Germany
Presented by: [Andreas Oestreicher](#), Georg-August-Universität Göttingen
Discussant: [Andreas Haufler](#), University of Munich

[Do Tax Rate Cuts Encourage Entrepreneurial Entry?](#)

[\[slides\]](#)

By **Tami Gurley-Calvez**; West Virginia University
Donald Bruce; University of Tennessee
Presented by: [Donald Bruce](#), University of Tennessee
Discussant: [Kazuko Nakata \(Miyamoto\)](#), Setsunan University

Session ID 62: Climate change

Session Chair: [Wolfgang Hapla](#), University of Munich

Session type: contributed

Date: August 10, 2011

Time: 15:00 - 17:00

[The carbon-budget approach to climate stabilization: Cost-effective subglobal versus global action](#)

[\[slides\]](#)

By **Thomas Eichner**; University of Hagen
Rüdiger Pethig; University of Siegen
Presented by: [Ruediger Pethig](#), University of Siegen
Discussant: [Heike Auerswald](#), Technische Universität Dresden

[Climate Effects of Carbon Taxes, Taking into Account Possible Other Future Climate Measures](#)

[\[slides\]](#)

By Florian Habermacher; University of St. Gallen
Gebhard Kirchgässner; University of St. Gallen

Presented by: [Florian Habermacher](#), SIAW - University of St. Gallen

Discussant: [Wolfgang Habla](#), University of Munich

[Adaptation, Mitigation and Risk-Taking in Climate Policy](#)

[\[slides\]](#)

By Heike Auerswald; Technische Universität Dresden
Kai A. Konrad; Max Planck Institute Munich
Marcel Thum; Technische Universität Dresden

Presented by: [Heike Auerswald](#), Technische Universität Dresden

Discussant: [Ruediger Pethig](#), University of Siegen

[Political influence on non-cooperative international climate policy](#)

By Wolfgang Habla; University of Munich
Ralph Winkler; University of Bern

Presented by: [Wolfgang Habla](#), University of Munich

Discussant: [Florian Habermacher](#), SIAW - University of St. Gallen

Session ID 63: Fiscal Sustainability

Session Chair: [Jukka Lassila](#), ETLA

Session type: contributed

Date: August 10, 2011

Time: 15:00 - 17:00

[Measuring credibility of fiscal policies](#)

[\[slides\]](#)

By Frank Naert; University College Ghent
Stijn Goeminne, University College Ghent

Presented by: [Frank Naert](#), Ghent University & University College Ghent

Discussant: [Jukka Lassila](#), ETLA

[Political Budget Cycles and their Consequences in Developed Countries](#)

By Gunther Markwardt; University of Technology Dresden
Christoph Boehm; University of Michigan

Presented by: [Gunther Markwardt](#), TU Dresden

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

[TAX EXPENDITURES: REVENUE AND INFORMATION FORGONE – THE EXPERIENCE OF IRELAND](#)

By Micheal L Collins; Trinity College Dublin
Mary Walsh; Chartered Accountant

Presented by: [Micheal Collins](#), Trinity College Dublin

Discussant: [Steffen Osterloh](#), ZEW

[Fiscal sustainability and policy rules under changing demographic forecasts](#)

By Jukka Lassila; ETLA

Tarmo Valkonen; ETLA

Juha Alho; University of Eastern Finland

Presented by: [Jukka Lassila](#), ETLA

Discussant: [Frank Naert](#), Ghent University & University College Ghent

Session ID 64: Redistribution

Session Chair: [Egbert Jongen](#), CPB

Session type: contributed

Date: August 10, 2011

Time: 15:00 - 17:00

[A Suggestion for Evaluation of Redistributive Effects of Tax Policy Changes: with an Application to the 2006 Norwegian Tax Reform](#)

By Thor O. Thoresen; Statistics Norway

Erlend E. Bø; Statistics Norway

Erik Fjærli; Statistics Norway

Elin Halvorsen; Statistics Norway

Presented by: [Thor O. Thoresen](#), Research Department

Discussant: [Steven Sheffrin](#), Tulane University

[Rank dependent social preferences, inequality and optimal redistribution](#)

[\[slides\]](#)

By Matti Tuomala; University of Tampere

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

Discussant: [Egbert Jongen](#), CPB

[Understanding the Public's Attitudes Towards Redistribution Through Taxation](#)

[\[slides\]](#)

By Steven M. Sheffrin; Tulane University

Rebecca Reed-Arthurs; UC Davis

Presented by: [Steven Sheffrin](#), Tulane University

Discussant: [Thor O. Thoresen](#), Research Department

[Revealed Social Preferences of Dutch Political Parties](#)

[\[slides\]](#)

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

Bas Jacobs; Erasmus University Rotterdam

Floris T. Zoutman; Erasmus University Rotterdam

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

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

Session ID 65: Policy coordination

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

Session type: contributed

Date: August 10, 2011

Time: 15:00 - 17:00

[The Silver Lining of Red Tape](#)

By Ronald B. Davies; University College Dublin

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

Discussant: [Jean-Francois Tremblay](#), University of Ottawa

[Cooperation in Tax Competition in a Repeated Game Setting](#)

By Sonja Brangewitz; Université Paris 1 and Bielefeld University

Sarah Brockhoff; University of Freiburg and Bielefeld Graduate School of Economics and Management

Presented by: [Sarah Brockhoff](#), University of Freiburg

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

[Non-Cooperative Pollution Control in an Inter-Jurisdictional Setting](#)

[\[slides\]](#)

By Robin Boadway; Queen's University, Canada

Zhen Song; Central University of Finance and Economics, China

Jean-François Tremblay; University of Ottawa, Canada

Presented by: [Jean-Francois Tremblay](#), University of Ottawa

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

[Enhanced Cooperation in a Three Country Model with two Endogenous Corporate Tax Instruments](#)

By Hendrik Vrijburg; Erasmus University Rotterdam

Leon Bettendorf; CPB Netherlands Bureau for Economic Policy Analysis

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

Discussant: [Sarah Brockhoff](#), University of Freiburg

Session ID 66: Intergovernmental grants

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

Session type: contributed

Date: August 10, 2011

Time: 15:00 - 17:00

[Federal Funding and University Research and Development](#)

By Krishna Kumar; RAND

Neeraj Sood; University of Southern California

Presented by: [Margaret Blume-Kohout](#), University of New Mexico

[Conditional cash transfers and education quality](#)

[\[slides\]](#)

By Elena Del Rey; Universidad de Girona

Fernanda Estevan; University of Ottawa

Presented by: [Fernanda Estevan](#), University of Ottawa

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

[Linkage of Intergovernmental Transfer and Delegation of Power](#)

By Tsuyoshi Shinozaki; Tohoku-Gakuin University

Kota Sugahara; Kyoto-Sangyo University

Minoru Kunizaki; Aichi University

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

Discussant: [Fernanda Estevan](#), University of Ottawa

Session ID 67: Tax Progressivity

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

Session type: contributed

Date: August 10, 2011

Time: 15:00 - 17:00

[Nice guys finish last: are people with higher tax morale taxed more heavily?](#)

By Philipp Doerrenberg; University of Cologne

Denvil Duncan; Indiana University

Clemens Fuest; University of Oxford

Andreas Peichl; IZA - Institute for the Study of Labor

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

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

[New Tax Progressivity Indexes Using the Equi-marginal Sacrifice: Evidence from the U.S. and Korea Over 1990s](#)

By Byung In Lim; Chungbuk National University

Sang-Yong Oh; SUNY at Buffalo

Presented by: [Byung-In Lim](#), Chungbuk National University

Discussant: [Nathan Anderson](#), University of Illinois

[Identifying the Causal Effect of a Marginal Tax Rate Change](#)

By Caroline E. Weber; University of Michigan

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

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

School Finance Reform and the Progressivity of State Taxes

By Nathan B Anderson; Therese J McGuire

Presented by: [Nathan Anderson](#), University of Illinois

Discussant: [Byung-In Lim](#), Chungbuk National University

Session ID 68: Pensions, earnings & skills

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

Session type: contributed

Date: August 10, 2011

Time: 15:00 - 17:00

Pension Funding and Human Capital

By Fabian Kindermann; University of Wuerzburg and Netspar

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

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

Private Pension Savings and the Taxability of High Income Earners

[\[slides\]](#)

By Christopher Heady; University of Kent

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

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

Should pensions be progressive? Yes, at least in Germany!

By Hans Fehr; University of Wuerzburg and Netspar

Manuel Kallweit; University of Wuerzburg

Fabian Kindermann; University of Wuerzburg and Netspar

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

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

Optimal Pension Design with Endogenous Education: A General-Equilibrium Application to the OECD

By Frank N. Caliendo; Utah State University

T. Scott Findley; Utah State University

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

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

Session ID 69: Public health

Session Chair: [Craig Garthwaite](#), Kellogg School of Management

Session type: contributed

Date: August 10, 2011

Time: 15:00 - 17:00

[Understanding Inappropriateness in Health Care: The Role of Supply Structure, Pricing Policies and Political Institutions in Caesarean Deliveries](#)

**By Maura Francese; Banca d'Italia - Structural Economic Analysis Department
Massimiliano Piacenza; University of Torino - School of Economics
Marzia Romanelli; Banca d'Italia - Structural Economic Analysis Department
Gilberto Turati; University of Torino - School of Economics**

Presented by: [Marzia Romanelli](#), Banca d'Italia

Discussant: [Martin Gächter](#), University of Innsbruck

[Health Status Convergence at the Local Level: Empirical Evidence from Austria](#)

**By Martin Gächter; University of Innsbruck
Engelbert Theurl; University of Innsbruck**

Presented by: [Martin Gächter](#), University of Innsbruck

Discussant: [Craig Garthwaite](#), Kellogg School of Management

[The Doctor Might See You Now: The Supply Side Effects of Public Health Insurance Expansions](#)

By Craig Garthwaite; Kellogg School of Management, Northwestern University

Presented by: [Craig Garthwaite](#), Kellogg School of Management

Discussant: [Marzia Romanelli](#), Banca d'Italia

Session ID 70: Regional distribution

Session Chair: [Byron Lutz](#), Federal Reserve Board of Governors

Session type: contributed

Date: August 10, 2011

Time: 15:00 - 17:00

[Regional Inequality and Decentralization - An Empirical Analysis](#)

[\[slides\]](#)

**By Christian Lessmann
Technische Universität Dresden**

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

Discussant: [Timm Boenke](#), Freie Universitaet Berlin

[Games Within Borders: Are Geographically Differentiated Taxes Optimal?](#)

[\[slides\]](#)

By David R. Agrawal; University of Michigan

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

Discussant: [Byron Lutz](#), Federal Reserve Board of Governors

[Fiscal equalization and the unwillingness-to-tax of sub-national authorities – evidence from Germany](#)

By **Timm Boenke**; Freie Universitaet Berlin
Beate Jochimsen; Berlin School of Economics
Carsten Schröder; CAU Kiel

Presented by: [Timm Boenke](#), Freie Universitaet Berlin

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

[Income Inequality across U.S. States: Quantifying the Role of Tax and Transfer Policies of the Federal and State Governments](#)

[\[slides\]](#)

By **Daniel Cooper**; Boston Federal Reserve Board
Michael Palumbo; Federal Reserve Board of Governors
Byron Lutz; Federal Reserve Board of Governors

Presented by: [Byron Lutz](#), Federal Reserve Board of Governors

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

Session ID 71: Consumer choice

Session Chair: [Philip DeCicca](#), McMaster University

Session type: contributed

Date: August 10, 2011

Time: 15:00 - 17:00

[Exposure to Television and Individual Beliefs: Evidence from a Natural Experiment](#)

By **Tanja Hennighausen**; ZEW and University of Mannheim

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

Discussant: [Philip DeCicca](#), McMaster University

[Go Buy Yourself Something Nice! Labeling Effects on Consumption and Savings](#)

By **Timo Hener**; Ifo Institute for Economic Research

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

Discussant: [Tanja Hennighausen](#), ZEW

[Who pays cigarette taxes? The impact of consumer price search](#)

[\[slides\]](#)

By **Phil DeCicca**; McMaster University
Donald Kenkel; Cornell University
Feng Liu; Shanghai University of Finance and Economics

Presented by: [Philip DeCicca](#), McMaster University

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

Session ID 72: Elections

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

Session type: contributed

Date: August 10, 2011

Time: 15:00 - 17:00

[exit and voice. Yardstick versus fiscal competition across governments](#)

By Massimo Bordignon, Catholic University of Milan

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

Discussant: [Unal Zenginobuz](#), Bogazici University

[Electoral Rules and Incentive Effects of Fiscal Transfers: Evidence from Germany](#)

By Peter Egger; ETH Zurich

Marko Koethenbuenger; University of Copenhagen

Michael Smart; University of Toronto

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

Discussant: [Vratislav Izak](#), University of Economics

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

By Sangheon Kim (Seoul National University)

Miseon Choi (Seoul National University)

Eunji Kim (Seoul National University)

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

Discussant: [Sabine Jokisch](#), Ulm University

[The importance of the electoral rule: Evidence from Italy](#)

By Massimo Bordignon; Catholic University of Milan

Andrea Monticini; Catholic University of Milan

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

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

Session ID 73: Optimal tax and labor

Session Chair: [Trine Vattø](#), Statistics Norway

Session type: contributed

Date: August 11, 2011

Time: 9:00 - 11:00

[Optimal Redistributive Taxes and Redistributive Preferences in the Netherlands](#)

By Floris T. Zoutman; Erasmus University Rotterdam

Bas Jacobs; Erasmus University Rotterdam

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

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

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

[The Optimal Labor Income Tax Schedule for Brazil](#)

By Thiago N. Pereira; Fundação Getulio Vargas
 Carlos Eugênio E.L. da Costa; Fundação Getulio Vargas

Presented by: [Thiago Pereira](#), Fundação Getulio Vargas

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

[The Dilemma of Delegating Search: Budgeting in Public Employment Services](#)

By John T. Addison; University of South Carolina and IZA
 Martin Altemeyer-Bartscher; Chemnitz University of Technology
 Thomas Kuhn; Chemnitz University of Technology

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

[Tax Changes and Income Responses of Wage Earners. Quasi-Experimental Evaluation and Labor Supply Model Simulation Suggest that Norwegians are Less Responsive](#)

By Thor O. Thoresen; Statistics Norway
 Trine E. Vattøe ; Statistic Norway
 Karl O. Aarbu ; Norwegian School of Economics and Business Administration

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

Discussant: [Thiago Pereira](#), Fundação Getulio Vargas

Session ID 74: Public investment

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

Session type: contributed

Date: August 11, 2011

Time: 9:00 - 11:00

[Public Investment and Business Fluctuations: The Case of Japanese Prefectures](#)

By Tomomi Miyazaki; Toyo University

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

[Public Investment, Revenue Shocks, and Borrowing Restrictions](#)

[\[slides\]](#)

By Thiess Buettner; FAU Erlangen-Nuremberg
 David Wildasin; University of Kentucky

Presented by: [Thiess Büttner](#), FAU Erlangen Nuremberg

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

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

By (Thomas Bassetti); Dept. of Economic Science "Marco Fanno", University of Padua, Italy
 (Luciano Greco); Dept. of Economic Science "Marco Fanno", University of Padua, Italy

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

Discussant: [Thiess Büttner](#), FAU Erlangen Nuremberg

Session ID 75: Tax reform

Session Chair: [Gerald Auten](#), U.S. Treasury Department

Session type: contributed

Date: August 11, 2011

Time: 9:00 - 11:00

[Coordinated tax reform under vertical-horizontal externality in an overlapping generations model](#)

By Tsuyoshi Shinozaki; Tohoku-Gakuin University

Hideya Kato; Nagoya Keizai University

Minoru Kunizaki; Aichi University

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

Discussant: [Gaetan Nicodeme](#), European Commission

[The Geographic Incidence and Welfare Effects of Federal Tax Reform](#)

By David Albouy; University of Michigan

Andrew Hanson; Georgia State University

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

Discussant: [Gerald Auten](#), U.S. Treasury Department

[On the political economics of tax reforms](#)

By Micael Castanheira; Universite Libre de Bruxelles

Gaetan Nicodeme; European Commission and Universite Libre de Bruxelles

Paola Profeta; Università Bocconi

Presented by: [Gaetan Nicodeme](#), European Commission

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

[When Tax Rates Go Up: Taxpayer Responses to the 1993 Act](#)

By Gerald Auten; U.S. Treasury Department

Laura Kawano; U.S. Treasury Department

Presented by: [Gerald Auten](#), U.S. Treasury Department

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

Session ID 76: Capital income taxation

Session Chair: [Jeffrey Hoopes](#), University of Michigan

Session type: contributed

Date: August 11, 2011

Time: 9:00 - 11:00

[Capital income taxation, economic growth and the role of bequests](#)

[\[slides\]](#)

By Lars Kunze; TU Dortmund

Presented by: [Lars Kunze](#), TU Dortmund

Discussant: [Lucia Granelli](#), Université catholique de Louvain

[Horizontal Inequity under a Dual Income Tax System: Principles and Measurement](#)

By Peter J. Lambert; University of Oregon

Thor O. Thoresen; Statistics Norway

Erlend E. Bø; Statistics Norway

Presented by: [Erlend Bø](#), Statistics Norway

Discussant: [Jeffrey Hoopes](#), University of Michigan

[Extending the EU Savings Directive](#)

[\[slides\]](#)

By Marcel Gerard; Université catholique de Louvain, FUCaM and CESifo

Lucia Granelli; Université catholique de Louvain

Presented by: [Lucia Granelli](#), Université catholique de Louvain

Discussant: [Lars Kunze](#), TU Dortmund

[Alternative Corporate Payout Responses to Dividend Tax Rate Changes: An Examination of Special Dividends and Intertemporal Shifting of Regular Dividends](#)

By Michelle Hanlon; Sloan School of Management, MIT

Jeffrey Hoopes; University of Michigan

Presented by: [Jeffrey Hoopes](#), University of Michigan

Discussant: [Erlend Bø](#), Statistics Norway

Session ID 77: Fiscal policy in Africa

Session Chair: [Akpan Ekpo](#), WAIFEM

Session type: contributed

Date: August 11, 2011

Time: 9:00 - 11:00

[Does the system of allocation of intergovernmental transfers in Senegal eliminate politically motivated targeting?](#)

By Emilie Caldeira; CERDI-CNRS, University of Auvergne, Economics Dept.

Presented by: [Emilie CALDEIRA](#), CERDI

Discussant: [Akpan Ekpo](#), WAIFEM

[Fiscal performance and sustainability of local government in South Africa](#)

By Niek J Schoeman; University of Pretoria

Presented by: [Niek Schoeman](#), University of Pretoria

Discussant: [Emilie CALDEIRA](#), CERDI

[The State in an Oil-Export Economy: Policy Options for Nigeria's Sustained Development](#)

By Akpan H. Ekpo; West African Institute for Financial and Economic Management (WAIFEM), Nigeria

Presented by: [Akpan Ekpo](#), WAIFEM
Discussant: [Niek Schoeman](#), University of Pretoria

Session ID 78: Taxation/regulation of banks

Session Chair: [Ruud de Mooij](#), IMF

Session type: contributed

Date: August 11, 2011

Time: 9:00 - 11:00

[Bank Bailouts, International Linkages and Cooperation](#)

By Friederike Niepmann; European University Institute

Tim Schmidt-Eisenlohr; University of Oxford, Centre for Business Taxation

Presented by: [Tim Schmidt-Eisenlohr](#), University of Oxford

Discussant: [Nadjeschda Arnold](#), Center For Economic Studies

[Equity and Efficiency in Rationed Labor Markets](#)

By Aart Gerritsen; Erasmus University Rotterdam and Tinbergen Institute

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

Discussant: [M. Rehavi](#), University of British Columbia

[How should Financial Intermediation be taxed?](#)

By Ben Lockwood; university of Warwick

Presented by: [Benjamin Lockwood](#), Warwick

Discussant: [Ruud de Mooij](#), IMF

[Debt, taxes and banks](#)

[\[slides\]](#)

By Ruud de Mooij; International Monetary Fund

Michael Keen; IMF

Presented by: [Ruud de Mooij](#), IMF

Discussant: [Benjamin Lockwood](#), Warwick

Session ID 79: Value added tax

Session Chair: [Christina Elschner](#), University of Mannheim

Session type: contributed

Date: August 11, 2011

Time: 9:00 - 11:00

[Restaurants' VAT cut: Cheaper lunch and more service?](#)

By Jarkko Harju; VATT

Tuomas Kosonen; VATT

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

Discussant: [Eric Toder](#), Urban Institute

[The Intertemporal Substitution and Income Effects of a VAT Rate Increase: Evidence from Japan](#)

By David Cashin; University of Michigan

Takashi Unayama; Kobe University

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

Discussant: [Christina Elschner](#), University of Mannheim

[Methodology for Distributing a VAT](#)

[\[slides\]](#)

By Eric Toder; Urban Institute

James Nunns; Urban Institute

Joseph Rosenberg; Urban Institute

Presented by: [Eric Toder](#), Urban Institute

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

[The Saliency of Taxes in Private Savings Decisions: Empirical Evidence from Germany](#)

By Christina Elschner; University of Mannheim

Presented by: [Christina Elschner](#), University of Mannheim

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

Session ID 80: Tax compliance

Session Chair: [James Alm](#), Tulane University

Session type: contributed

Date: August 11, 2011

Time: 9:00 - 11:00

[An Empirical Analysis of the Ethical Reasoning Process of Tax Practitioners](#)

[\[slides\]](#)

By Dr. Elaine Doyle; Kemmy Business School, University of Limerick, Limerick, Ireland

Professor Jane Frecknall Hughes; The Open University Business School, Walton Hall, Milton Keynes, MK7 6AA, England

Dr. Barbara Summers; Leeds University Business School, Maurice Keyworth Building, University of Leeds, Leeds, LS2 9JT, England

Presented by: [Jane Frecknall Hughes](#), The Open University

Discussant: [James Alm](#), Tulane University

[Financial Statement Incentives and Benefits of Voluntary Real-Time Tax Audits](#)

[\[slides\]](#)

By Paul J. Beck; University of Illinois at Urbana-Champaign

Petro Lisowsky; University of Illinois at Urbana-Champaign

Presented by: [Petro Lisowsky](#), University of Illinois Urbana-Champaign

Discussant: [Jane Frecknall Hughes](#), The Open University

[Cross-border Shopping, Non-compliance, and State Tax Collections: Evidence from eBay Transactions](#)

By James Alm; Tulane University

Mikhail I. Melnik; Niagara University

Presented by: [James Alm](#), Tulane University

Discussant: [Petro Lisowsky](#), University of Illinois Urbana-Champaign

Session ID 81: Tax and multinationals

Session Chair: [Douglas Shackelford](#), UNC Kenan-Flagler Business Schl

Session type: contributed

Date: August 11, 2011

Time: 9:00 - 11:00

[How do taxes affect cross-border acquisitions?](#)

By Wiji Arulampalam; University of Warwick

Michael P. Devereux; Oxford University Centre for Business Taxation

Federica Liberini; University of Warwick

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

Discussant: [Douglas Shackelford](#), UNC Kenan-Flagler Business Schl

[Optimal Income Taxation of International Mergers & Acquisitions](#)

By Martin Ruf; Mannheim University

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

Discussant: [Gunther Markwardt](#), TU Dresden

[Taxes and the Clustering of Foreign Subsidiaries](#)

By Scott D. Dyreng; Duke University#

Bradley P. Lindsey; College of William & Mary

Kevin S. Markle; Dartmouth College

Douglas A. Shackelford; University of North Carolina and NBER

Presented by: [Douglas Shackelford](#), UNC Kenan-Flagler Business Schl

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

Session ID 82: Differential taxation

Session Chair: [Harry Tsang](#), University of North Dakota

Session type: contributed

Date: August 11, 2011

Time: 9:00 - 11:00

[Optimal Mixed Taxation in the Presence of Relative Consumption Concerns](#)

By Paul Eckerstorfer; University of Linz

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

Discussant: [Abigail Payne](#), McMaster University

[Health and distributional effects of differentiated food taxation](#)

[\[slides\]](#)

By Kaisa Kotakorpi; University of Tampere

Tommi Härkönen; National Institute for Health and Welfare

Pirjo Pietinen; National Institute for Health and Welfare

Heli Reinivuo; National Institute for Health and Welfare

Ilpo Suoniemi; Labour Institute for Economic Research

Jukka Pirttilä, University of Tampere

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

Discussant: [Harry Tsang](#), University of North Dakota

[Diversity and Charitable Donations](#)

By Andreoni, James; UCSD

Payne, A. Abigail; McMaster University

Smith, Justin; U of Manitoba

Presented by: [Abigail Payne](#), McMaster University

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

[Optimal Taxation and Junk Food](#)

By Firouz Gahvari; University of Illinois at Urbana-Champaign

Harry Tsang; University of North Dakota

Presented by: [Harry Tsang](#), University of North Dakota

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

Session ID 84: Political economy

Session Chair: [Marcelin Joanis](#), Université de Sherbrooke

Session type: contributed

Date: August 11, 2011

Time: 9:00 - 11:00

[Lame Ducks and Divided Government: How Voters Control the Unaccountable](#)

[\[slides\]](#)

By Mark Schelker; University of St. Gallen

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

Discussant: [Marcelin Joanis](#), Université de Sherbrooke

[The Political Economy of Fiscal Decentralization: Evidence from the Canadian Federation](#)

By Mario Jametti; University of Lugano

Marcelin Joanis; University of Sherbrooke

Presented by: [Marcelin Joanis](#), Université de Sherbrooke

76 sessions, 258 papers, and 0 presentations with no associated papers

Index of Participants

Legend: C=chair, P=Presenter, D=Discussant

#	Participant	Roles in Conference
2	Agostini, Claudio	D27 , P27
3	Agrawal, David	C35 , D35 , P35 , D70 , P70
4	Albouy, David	D75 , P75
5	Alm, James	D52 , P52 , P80 , D80 , C80
6	Altemeyer-Bartscher, Martin	D12 , P73
7	Altzinger, Wilfried	C26 , D26 , P26
8	Anderson, Nathan	D40 , P40 , D67 , P67
9	Arnold, Nadjeschda	P51 , D78
10	Auerswald, Heike	D62 , P62
11	Auten, Gerald	C75 , D75 , P75
12	balassone, fabrizio	D25 , P25
13	Bartels, Charlotte	D26 , P26
14	Bauer, Christian	D53 , P53
15	Bø, Erlend	P76 , D76
16	Bütler, Monika	D32 , P32
17	Büttner, Thiess	D74 , P74
18	Beermann, Christian	C45 , D45 , P45
19	Best, Michael	C23 , D23 , P23
20	BINET, Marie-Estelle	D21 , P21
21	Bjertnaes, Geir	D36 , P36
22	Blume-Kohout, Margaret	P66
23	Boenke, Timm	D70 , P70
24	Bonenkamp, Jan	D7 , P7
25	Bordignon, Massimo	C72 , P72 , P72
26	Borge, Lars-Erik	C43 , D43 , P43
27	Breuer, Christian	D13 , P13
28	Brockhoff, Sarah	D65 , P65
29	Bruce, Donald	C61 , D61 , P61
30	Buehn, Andreas	D4 , P15
31	Burman, Leonard	C18 , D18 , P18

32	Buyse, Tim	C7 , D7 , P7
33	CALDEIRA, Emilie	P77 , D77
34	Caminada, Koen	P8
35	Cashin, David	P79 , D79
36	Chernick, Howard	C8 , D8 , P8
37	Chirinko, Robert	C32 , D32 , P32
38	Christiansen, Vidar	D14 , P14
39	Cline, Robert	D53 , P53
40	Collins, Micheal	D38 , P63
41	Cremer, Helmuth	D16 , P16
42	da Costa, Carlos	C20 , D20 , P20
43	Dahan, Momi	C52 , D52 , P52
44	Dahlberg, Matz	D19 , P19
45	Dauchy, Estelle	D34 , P34
46	Davies, Ronald	D65 , P65
47	de Mooij, Ruud	P78 , D78 , C78
48	DeCicca, Philip	C71 , D71 , P71
49	Decoster, André	D8 , P8
50	Devereux, Michael	P81 , D81
51	Dharmapala, Dhammika	D17 , P17
52	Du, Caicai	D57 , P57
53	Ebertz, Alexander	D24 , P24
54	Eckerstorfer, Paul	P82 , D82
55	Egger, Peter	D37 , P37
56	Ekpo, Akpan	P77 , D77 , C77
57	Elsayyad, May	D50 , P50
58	Elschner, Christina	P79 , D79 , C79
59	Estevan, Fernanda	D66 , P66
60	Fabritz, Nadine	D33 , P33
61	Findley, T. Scott	C68 , D68 , P68
62	Fisher, Ronald	C51 , D51 , P51
63	Foremny, Dirk	D52 , P52
64	Fox, William	P42
65	Francese, Maura	D4 , P4
66	Frecknall Hughes, Jane	P80 , D80
67	Garthwaite, Craig	C69 , D69 , P69
68	Gächter, Martin	D69 , P69
69	Gentry, William	C56 , D56 , P56
70	Geron, Devis	D7 , P7

71	Gerritsen, Aart	D17 , P78
72	Giertz, Seth	C22 , D22 , P22
73	Goodspeed, Timothy	D12 , P12
74	Goudswaard, Kees	D8
75	Granelli, Lucia	P76 , D76
76	Gravelle, Jennifer	C30 , D30 , P30
77	Greco, Luciano	C1 , D1 , P1 , C74 , D74 , P74
78	Gugl, Elisabeth	D24 , P24
79	Gumpert, Anna	D50 , P50
80	Habermacher, Florian	D62 , P62
81	Habla, Wolfgang	C62 , D62 , P62
82	Halvorsen, Elin	D1 , P1
83	Harju, Jarkko	P79 , D79
84	Haufler, Andreas	D61 , P61
85	Heady, Christopher	D68 , P68
86	Hebous, Shafik	C50 , D50 , P50
87	Heim, Bradley	P38
88	Hendel, Ulrich	C19 , D19 , P19
89	Hener, Timo	D71 , P71
90	Hennighausen, Tanja	D71 , P71
91	Hessami, Zohal	P4 , D18
92	Hintermann, Beat	C14 , D14 , P14
93	Hoopes, Jeffrey	D10 , P10 , P76 , D76 , C76
94	Horn, Theara	D43 , P43
95	Hou, Yilin	C41 , D41 , P41
96	Hoyt, William	D35 , P35
97	Igor, Lukasevich	D20 , P20
98	Ihori, Toshihiro	D22 , P22
99	Imhof, Jan	D36 , P36
100	Izak, Vratislav	D19 , P19 , D72
101	Jacobs, Bas	C33 , D33 , P33
102	Jia, Ye (George)	P48
103	Joanis, Marcelin	P84 , D84 , C84
104	Jokisch, Sabine	C11 , P11 , D72
105	Jongen, Egbert	C64 , D64 , P64
106	Jus, Darko	D45 , P45
107	Kaganovich, Michael	P49
108	Kalamov, Zarko	P12 , D51
109	Kallweit, Manuel	D68 , P68

110	Kaplanoglou, Georgia	D20 , P20
111	Kauder, Bjoern	D21 , P21 , D55 , P55
112	Kemnitz, Alexander	C16 , D16 , P16
113	Kessing, Sebastian	C37 , D37 , P37
114	Kim, Sangheon	D9 , P72
115	Kindermann, Fabian	D68 , P68
116	Kis-Katos, Krisztina	D9 , P9
117	Kiss, Aron	C10 , D10 , P10
118	Koester, Gerrit	D13 , P13
119	Koethenbuerger, Marko	D72 , P72
120	Kolerus, Christina	D56 , P56
121	Kosonen, Tuomas	D46 , P46
122	Kowalski, Amanda	D16 , P16
123	Krebs, Bob	D11 , P11
124	Krupa, Olha	D37
125	KUNIEDA, SHIGEKI	D41 , P41
126	Kunze, Lars	P76 , D76
127	Ladd, Helen	C6 , D6 , P6
128	Lahiri, Sajal	D14 , P14
129	Langenmayr, Dominika	D17 , P17
130	Lassila, Jukka	C63 , D63 , P63
131	Lassmann, Andrea	C40 , D40 , P40
132	Lüdemann, Elke	C49 , D49 , P49
133	Leßmann, Christian	D70 , P70
134	Lee, Chul-In	D33 , P33
135	Leininger, Wolfgang	C60 , D60 , P60
136	Lighthart, Jenny	P11 , P51
137	Lim, Byung-In	D67 , P67
138	Lipatov, Vilen	D23 , P23
139	Lisowsky, Petro	P80 , D80
140	Liu, Yongzheng	D2 , P2
141	Liu, Li	D12 , P12 , D30 , P30
142	Lockwood, Benjamin	C21 , D21 , P21 , P78 , D78
143	Loretz, Simon	C53 , D53 , P53
144	Lurie, Ithai	D16 , P16
145	Lutz, Byron	C70 , D70 , P70
146	Markwardt, Gunther	D15 , P63 , D81
147	Matheson, Thornton	D3 , P3

148	Matikka, Tuomas	P10 , D15
149	McGuire, Therese	C67
150	Mehrotra, Ajay	D28 , P28
151	Miller, Helen	D24 , P24
152	Misch, Florian	C25 , D25 , P25
153	Miyazaki, Tomomi	P74
154	Miyazaki, Takeshi	D21 , P21
155	Mohsin, Mohammed	C13 , D13 , P13
156	Morath, Florian	D1 , P1
157	Murray, Matthew	C15 , D15 , P15
158	Naert, Frank	D63 , P63
159	Nair, Sthanu	D60 , P60
160	Nakata (Miyamoto), Kazuko	D61 , P61
161	Neumann, Dirk	D58 , P58
162	Nicodeme, Gaetan	C3 , D3 , P3 , D75 , P75
163	Niehues, Judith	D8 , P8
164	Nitsch, Volker	C36 , D36 , P36
165	Oates, Wallace	D40 , P40
166	Oestreicher, Andreas	D61 , P61
167	Omori, Tatsuya	P7 , D51
168	Ono, Hiroyuki	D41 , P41
169	Osterloh, Steffen	P38 , D63
170	Overesch, Michael	D39 , P39
171	Papke, Leslie	D57 , P57
172	Parchet, Raphael	D32 , P32
173	Payne, Abigail	P82 , D82
174	Peichl, Andreas	D58 , P58 , D67 , P67
175	Pereira, Thiago	C34 , D34 , P34 , D73 , P73
176	Pestel, Nico	C9 , D9 , P9
177	Pethig, Ruediger	D62 , P62
178	Petrescu, Ioana	D22 , P22 , D55 , P55
179	Phillips, Andrew	P53
180	Priesmeier, Christoph	D13 , P13
181	Radulescu, Doina	C48 , D48 , P48
182	Ramnath, Shanthi	C38 , D38 , P38
183	Reback, Randall	D35 , P35
184	Rehavi, M.	P9 , D78
185	Reinhorn, Leslie	D18 , P18
186	Ritter, Hendrik	D45 , P45

187	Romanelli, Marzia	D69 , P69
188	Ruf, Martin	D63 , P81
189	Sallee, James	C2 , D2 , P2
190	Sanchirico, Chris	D23 , P23
191	Sato, Motohiro	D23 , P23
192	Schelker, Mark	P84
193	Schlotter, Martin	D6 , P6 , D49 , P49
194	Schmidt-Eisenlohr, Tim	D2 , P78
195	Schneider, Kerstin	D6 , P6
196	Schneider, Friedrich	D10 , P15
197	Schnyder, Simon	D11 , P18
198	Schoeman, Niek	D20 , P20 , P77 , D77
199	Schoonackers, Ruben	D25 , P25
200	Schreeb, Katharina	D43 , P43
201	Shackelford, Douglas	P17 , P81 , D81 , C81
202	Sheffrin, Steven	D64 , P64
203	Shinozaki, Tsuyoshi	C66 , D66 , P66 , D75 , P75
204	Siegloch, Sebastian	D19 , P19 , D30 , P30
205	Slemrod, Joel	D3 , P3
206	Smith, Jeff	C27 , D27 , P27
207	Stadelmann, David	D9 , P9
208	Stimmelmayer, Michael	C12 , D12 , P12
209	Stoeckl, Matthias	C17 , D17 , P17
210	Sturm, Jan-Egbert	C4 , D4 , P4
211	Sung, Myung Jae	D26 , P26
212	Suoniemi, Ilpo	P82 , D82
213	Teppa, Federica	C57 , D57 , P57
214	Thoresen, Thor O.	D64 , P64
215	Thum, Marcel	D15 , P15
216	Timofeev, Andrey	C55 , D55 , P55
217	Toder, Eric	P79 , D79
218	Traub, Stefan	C58 , D58 , P58
219	Traxler, Christian	C42 , D42 , P42
220	Tremblay, Jean-Francois	D65 , P65
221	Tsang, Harry	D14 , P14 , P82 , D82 , C82
222	Tsigaris, Panagiotis Peter	D34 , P34

223	Tuomala, Matti	D64 , P64
224	Valdes-Prieto, Salvador	D60 , P60
225	Van de Sijpe, Nicolas	D28 , P28
226	van Veen, Tom	D6 , P6
227	Vattø, Trine	C73 , D73 , P73
228	Vlachaki, Mina	C39 , D39 , P39
229	Voget, Johannes	D3 , P3
230	von Ehrlich, Maximilian	P37 , D49
231	Vrijburg, Hendrik	C65 , D65 , P65
232	Weber, Caroline	C46 , D46 , P46 , D67 , P67
233	Weinstein, Jeffrey	D27 , P27
234	Wildasin, David	D22 , P22
235	Wilson, John	C24 , D24 , P24 , C28 , D28 , P28
236	Wilson, Daniel	D46 , P46
237	Wolfe, Barbara	D1 , P1
238	Zagler, Martin	D39 , P39 , D56 , P56
239	Zenginobuz, Unal	P2 , D72
240	Zoutman, Floris	D73 , P73

This program was last updated on 2011-08-07 22:25:59 EDT