

2024 ZEW Public Finance Conference

Government-led transformation

16-17 May 2024, Mannheim · Conference venue: L 7, 1, 68161 Mannheim · Time zone: CET+1

PROGRAMME

THURSDAY, 16 MAY 2024

09:00 – 09:30	REGISTRATION			
09:30 – 11:00	A1: Optimal Taxation	A2: Political Economy: Lobbying	A3: Taxation and Inflation	A4: Inequality & Redistribution
11:00 – 11:30	COFFEE BREAK			
11:30 – 12:45	Invited Session			
12:45 – 14:30	LUNCHEON KEYNOTE – ÁKOS VALENTINYI			
14:30 – 16:00	B1: Political Economy II	B2: Social Insurances	B3: Profit Shifting	
16:00 – 16:30	COFFEE BREAK			
16:30 – 18:00	C1: Trade & China	C2: Climate Transformation	C3: Local Public Finance	C4: Family Taxation
18:00	BBQ at ZEW			

PROGRAMME

FRIDAY, 17 MAY 2024

09:00 – 10:00	KEYNOTE – VERONIKA GRIMM			
10:00 – 10:30	COFFEE BREAK			
10:30 – 12:00	D1: Taxation and location choice	D2: Corporate Taxation	D3: Labor	D4: Transformation
12:00 – 13:00	LUNCH			
13:00 – 14:30	E1: Public Debt & Expenditures	E2: Housing	E3: Federalism & Tax Competition	E4: Tax Incidence
14:30 – 15:00	COFFEE BREAK			
15:00 – 16:30	F1: Public Investment & Industrial Policy	F2: Value Added Taxes	F3: Local Public Finance & Small Firms	F4: Firm Taxation with Bunching Methods
16:30 – 16:45	BREAK			
16:45 – 18:00	Invited Session			
18:00	CLOSING REMARKS			

PROGRAMME

THURSDAY, 16 MAY 2024

09:00 – 09:30 REGISTRATION IN THE ZEW LOBBY
 (You will be checked in via the QR code you received in the registration email.)

09:30 – 11:00	SESSION A1: OPTIMAL TAXATION Chair: tba	SESSION A2: POLITICAL ECONOMY: LOBBYING Chair: tba	SESSION A3: TAXATION AND INFLATION Chair: tba	SESSION A4: INEQUALITY & REDISTRIBUTION Chair: tba
	THE OPTIMAL TAXATION OF NETWORK GOODS <u>Enda Patrick Hargaden</u> Discussant: Jacob Lundberg	THE POWER OF THE PEND <u>Emilie Wojcieszynski</u> Discussant: Lilly Fischer	THE VALUE ADDED OF PAID TAX PREPARES <u>Jakob Brounstein</u> Discussant: Lukas Hack	POPULATION AGING, COHORT REPLACEMENT, AND THE EVOLUTION OF INCOME INEQUALITY IN THE UNITED STATES <u>Vesa-Matti Heikkuri</u> Discussant: Sarah Necker
	OPTIMAL INCOME TAXATION AND FORMALIZATION OF THE INFORMAL ECONOMY <u>Hirofumi Takikawa</u> Discussant: Enda Patrick Hargaden	THE EFFECTS OF EARNINGS DISCLOSURE BY POLITICIANS <u>Nils Wehrhöfer</u> Discussant: Emilie Wojcieszynski	A NEW TEST OF FISCAL DOMINANCE & CENTRAL BANK INDEPENDENCE <u>Jonathan Hoddenbagh</u> Discussant: <u>Jakob Brounstein</u>	DISTRIBUTIONAL NATIONAL ACCOUNTS (DINA) FOR GERMANY, 1992-2016 <u>Theresa Neef</u> Discussant: Vesa-Matti Heikkuri
	TOP INCOME TAXATION: EXCESS BURDEN, SOCIAL WELFARE AND THE Laffer CURVE <u>Jacob Lundberg</u> Discussant: Hirofumi Takikawa	A REFORM-ORIENTED APPROACH TO POLITICAL PARTIES' REVEALED SOCIAL PREFERENCES <u>Lilly Fischer</u> Discussant: Nils Wehrhöfer	PROGRESSIVE INCOME TAXATION AND INFLATION: THE MACROECONOMIC EFFECTS OF BRACKET CREEP <u>Lukas Hack</u> Discussant: Jonathan Hoddenbagh	TRADE-OFFS IN POLICY MAKING: ECONOMISTS' VS. PEOPLES' BELIEFS <u>Sarah Necker</u> Discussant: Theresa Neef

11:00 – 11:30 COFFEE BREAK

PROGRAMME

THURSDAY, 16 MAY 2024

11.30 -12:45

INVITED SESSION

Chair: tba

Clean spillovers and the Trade-off between Growth and Climate**Ralf Martin (Imperial College London)****The role of industrial policy for innovation-led transformations?****Chiara Criscuolo (International Finance Cooperation)**

12:45 – 14:30

LUNCHEON KEYNOTE: Structural transformation across time and space

Chair: tba

Ákos Valentinyi (University of Manchester)

14:30 – 16:00

SESSION B1: POLITICAL ECONOMY II

Chair: tba

THE SOCIO-ECONOMIC AND PUBLIC FINANCE DETERMINANTS OF DISCRIMINATION IN THE ADMISSION PROCESS TO SENIOR HIGH SCHOOLS IN GERMANY – EVIDENCE FROM THE FIELDEkkehard A. Köhler

Discussant: Daniel Weishaar

DISTANCE MATTERS: THE IMPACT OF GEOGRAPHICAL AND POLITICAL PROXIMITY ON FISCAL RULESDésirée Christofzik

Discussant: Ekkehard A. Köhler

REVEALED VS. STATED PREFERENCES: ON THE POLITICS OF COUPLE TAXATIONDaniel Weishaar

Discussant: Désirée Christofzik

SESSION B2: SOCIAL INSURANCE

Chair: tba

THE SOCIAL MULTIPLIER OF PENSION REFORMEmre Oral

Discussant: Nicolas Ziebarth

MEASURING THE VALUE OF DISABILITY INSURANCE FROM TAKE-UP DECISIONSStefan Staubli

Discussant: Emre Oral

CREATIVE FINANCING AND PUBLIC MORAL HAZARD: EVIDENCE FROM MEDICAID AND THE NURSING HOME INDUSTRYNicolas Ziebarth

Discussant: Stefan Staubli

SESSION B3: PROFIT SHIFTING

Chair: tba

TACKLING TAX-AVOIDANCE: EVIDENCE FROM EARNINGS STRIPPING RULESUsama Jamal

Discussant: Mikayel Tovamasyan

LEVELLING THE PLAYING FIELD? A QUALITATIVE AND QUANTITATIVE EXAMINATION OF THE EU DIRECTIVE ON PUBLIC COUNTRY-BY-COUNTRY REPORTINGHannah Gundert

Discussant: Usama Jamal

BYPASSING SANCTIONS: HIDE 'N SEEK IN TAX HAVENS?Mikayel Tovamasyan

Discussant: Hannah Gundert

16:00 – 16:30

COFFEE BREAK

PROGRAMME

THURSDAY, 16 MAY 2024

16:30 – 18:00	SESSION C1: TRADE AND CHINA	SESSION C2: CLIMATE TRANSFORMATION	SESSION F3: LOCAL PUBLIC FINANCE	SESSION B4: FAMILY TAXATION
	Chair: tba	Chair: tba	Chair: tba	Chair: tba
	WHO PAYS FOR THE TARIFFS? A TALE OF TWO COUNTRIES	PERFORMATIVE STATE CAPACITY AND CLIMATE (IN) ACTION	FISCAL SIMILARITY AND DISCREPANCIES IN LOCAL AUTHORITIES: AN APPLICATION TO ITALIAN MUNICIPALITIES	THE IMPACT OF PARENTAL LEAVE BENEFITS ON PRE-BIRTH EARNINGS
	<u>Lei li</u>	<u>Immanuel Feld</u>	<u>Costanza Marconi</u>	<u>Amelie Grosenick</u>
	Discussant: Patrick Hufschmidt	Discussant: Virezslav Titl	Discussant: Laura Grigolon	Discussant: Theresa Bührle
	REGIONAL EFFECTS OF BELT AND ROAD INITIATIVE TRANSPORT INFRASTRUCTURE	DISTRIBUTIONAL CONSEQUENCES OF CLIMATE POLICIES	THE LOCAL ECONOMIC IMPACTS OF US TROOP WITHDRAWALS IN GERMANY	DISENTANGLING GENDER NORMS AND TAX INCENTIVES – ANALYZING THE INTRODUCTION OF JOINT INCOME TAXATION FOR SAME-SEX COUPLES
	<u>Patrick Hufschmidt</u>	<u>Lennard Schlattmann</u>	<u>Jakob Schmidhäuser</u>	<u>Elena Heraold</u>
	Discussant: Lei li	Discussant: Immanuel Feld	Discussant: Costanza Marconi	Discussant: Amelie Grosenick
		EUROPEAN FUNDS AND GREEN PUBLIC PROCUREMENT	IDENTIFYING TAX COMPLIANCE FROM CHANGES IN ENFORCEMENT: THEORY AND EMPIRICS	INHERITANCE TAXES AND FAMILY FIRMS IN GERMANY
		<u>Virezslav Titl</u>	<u>Laura Grigolon</u>	<u>Theresa Bührle</u>
		Discussant: Lennard Schlattmann	Discussant: Jakob Schmidhäuser	Discussant: Elena Heraold

18:00

BBQ AT ZEW

PROGRAMME

FRIDAY, 17 MAY 2024

9:00- 10:00 **KEYNOTE: Overcoming weak growth – diagnosis and therapy in Germany and Europe.**
 Chair: tba

Veronika Grimm (University of Technology Nuremberg)

10:00 – 10:30 COFFEE BREAK

10:30 – 12:00	SESSION D1: TAXATION AND LOCATION CHOICE Chair: tba	SESSION D2: CORPORATE TAXATION Chair: tba	SESSION D3: LABOR Chair: tba	SESSION D4: TRANSFORMATION Chair: tba
	TAXATION AND MIGRATION BY THE SUPER-RICH <u>David Burgherr</u> Discussant: Sebastian Blesse	CORPORATE TAXATION AND FIRM PRODUCTIVITY <u>Svea Holtmann</u> Discussant: João Pereira dos Santos	ALTRUISTIC BEHAVIOR AND GOVERNMENT INTERVENTIONS IN TIMES OF CRISIS <u>Cornelius Schneider</u> Discussant: Anna Hegret	THE MISSING WORKER: INNOVATION, DEMOGRAPHICS AND HUMAN CAPITAL AFTER WORLD WAR I <u>Jean Baptiste Chaniot</u> Discussant: Jakob Losert
	A TAXING JOURNEY: TAX ADOPTIONS AND INTERSTATE MIGRATION IN THE EARLY 20TH CENTURY <u>Stefan Smutny</u> Discussant: David Burgherr	HOW DO BUSINESS TAX RATES AFFECT REAL INVESTMENT? THE ROLE OF DEPRECIATION AND FIRM CHARACTERISTICS <u>Sebastian Eichfelder</u> Discussant: Svea Holtmann	THE EFFECTS OF MONETARY COMPENSATION ON PAID VOLUNTEERS: EVIDENCE FROM GERMANY <u>Annalisa Tassi</u> Discussant: Cornelius Schneider	BALANCING THE NEED FOR ENERGY SECURITY AND RENEWABLE ENERGY TRANSITION: EVALUATING A WINDFALL PROFIT TAX AS THE EU'S RESPONSE TO THE EUROPEAN ENERGY CRISIS <u>Julia Spix</u> Discussant: Jean Baptiste Chaniot
	TAXING TRAVELLERS. QUASI-EXPERIMENT EVIDENCE FROM GERMANY <u>Sebastian Blesse</u> Discussant: Stefan Smutny	TREASURE ISLANDS, REAL JOBS? THE IMPACTZ OF REFORMING A LOW-TAX JURISDICTION <u>João Pereira dos Santos</u> Discussant: Sebastian Eichfelder	PHASING OUT PAYROLL TAX SUBSIDIES <u>Anna Hegret</u> Discussant: Annalisa Tassi	ALMOST FARE FREE: IMPACT OF A PUBLIC-TRANSPORT CLIMATE TICKET ON MOBILITY AND INFRASTRUCTURE QUALITY <u>Jakob Losert</u> Discussant: Julia Spix

PROGRAMME

FRIDAY, 17 MAY 2024

12:00 – 13:00 LUNCH

13:00 – 14:30

SESSION E1: PUBLIC DEBT & EXPENDITURES

Chair: tba

ATTITUDES TOWARDS PRIVATE AND PUBLIC DEBT - DOES LANGUAGE MATTER?

Mathias Dolls

Discussant: Matias Giacobasso

BAILOUTS, FISCAL AUSTERITY, AND CONSOLIDATION STRATEGIES

Maximilian Thomas

Discussant: Mathias Dolls

GROWING UP OVER THE SOCIAL SAFETY NET: THE EFFECTS OF A CASH TRANSFER PROGRAM ON THE TRANSITION TO ADULTHOOD

Matias Giacobasso

Discussant: Maximilian Thomas

SESSION E2: HOUSING

Chair: tba

MORTGAGE RELIEF AND HOUSEHOLD SAVING: EVIDENCE FROM A NATURAL EXPERIMENT IN ICELAND USING ADMINISTRATIVE DATA

Arnaldur Stefansson

Discussant: Denvil Duncan

THE IMPACT OF PROPERTY TAXATION AND TAX LIMITATIONS ON MORTGAGE DISTRESS: A DECOMPOSITION OF RISK AND LEVEL EFFECTS

Sebastian Bradley

Discussant: Arnaldur Stefansson

AIRBNB EXPANSION AND HOUSING PRICES: EVIDENCE FROM A CELESTIAL LOTTER

Denvil Duncan

Discussant: Sebastian Bradley

SESSION E3: FEDERALISM & TAX COMPETITION

Chair: tba

TAX COMPETITION NETWORKS

Johannes Gaul

Discussant: Johannes Becker

LOCAL GOVERNMENT FISCAL POLICY RESPONSES TO FEDERAL TAX REFORMS

Paul Steger

Discussant: Johannes Gaul

RATIONALIZING FORMULA APPORTIONMENT

Johannes Becker

Discussant: Paul Steger

SESSION E4: TAX INCIDENCE

Chair: tba

SUPPLIER SALIENCE: INCIDENCE, MARKET ENTRY & WELFARE

Yeliz Kacamak

Discussant: Rohit Reddy Muddasani

PRICING IN THE TAXMAN: CORPORATE TAX INCIDENCE AND COMMERCIAL REAL ESTATE

Pascal Zamorski

Discussant: Yeliz Kacamak

NAVIGATING THE AMAZON: PASS-THROUGH OF DIGITAL SERVICE TAX

Rohit Reddy

Muddasani

Discussant: Pascal Zamorski

14:30 – 15:00

COFFEE BREAK

PROGRAMME

FRIDAY, 17 MAY 2024

15:00 – 16:30	SESSION F1: PUBLIC INVESTMENTS & INDUSTRIAL POLICY Chair: tba BUDGET FORECAST ERRORS IN SPANISH MUNICIPALITIES: THE ROLE OF TRANSPARENCY <u>Israel García</u> Discussant: Wouter van der Wielen THE EFFECTS OF HOLIDAY VOUCHERS ON DOMESTIC TOURISM: EVIDENCE FROM A PUBLIC SECTOR VOUCHER PROGRAM IN ROMANIA <u>Smaranda Pantea</u> Discussant: Israel García BARRIERS AND CATALYSTS FOR SUBNATIONAL PUBLIC INVESTMENT: DATA AND EVIDENCE FROM THE EU <u>Wouter van der Wielen</u> Discussant: Smaranda Pantea	SESSION F2: VALUE ADDED TAXES Chair: tba CONSUMPTION TAXES AND CORPORATE INCOME TAXES: EVIDENCE FROM PLACE-BASED VAT <u>Panayiotis Nicolaides</u> Discussant: Kwabena Adu-Ababio VALUE ADDED TAXES AND CORPORATE BORROWING <u>Jochen Hundsdoerfer</u> Discussant: Panayiotis Nicolaides ASSESSING THE IMPACT OF A WITHHOLDING VAT INTERVENTION IN ZAMBIA <u>Kwabena Adu-Ababio</u> Discussant: Jochen Hundsdoerfer	SESSION F3: TAX ENFORCEMENT Chair: tba YOU'VE GOT MAIL: THE SPECIFIC DETERRENCE IMPLICATIONS OF INCREASED RELIANCE ON CORRESPONDENCE AUDITS <u>Matthias Kasper</u> Discussant: Elisa Yu-Chun Cheng BARGAINING OVER TAXES: EVIDENCE FROM ZAMBIAN FIRMS <u>Daniel Overbeck</u> Discussant: Matthias Kasper FIRMS' RESPONSES AND WELFARE IMPLICATIONS OF A SIZE-DEPENDENT ENFORCEMENT POLICY: EVIDENCE FROM TAIWAN <u>Elisa Yu-Chun Cheng</u> Discussant: Daniel Overbeck	SESSION F4: FIRM TAXATION WITH BUNCHING METHODS Chair: tba CORPORATE INCOME TAXATION AND SMALL FIRMS' RESPONSES <u>Théo Valentin</u> Discussant: Ján Palguta ESTIMATING THE ELASTICITY OF TURNOVER FROM BUNCHING: PREFERENTIAL TAX REGIMES FOR SOLO SELF-EMPLOYED IN ITALY <u>Francesco Alosa</u> Discussant: Théo Valentin CORPORATE MINIMUM TAX AND THE ELASTICITY OF TAXABLE INCOME: EVIDENCE FROM ADMINISTRATIVE TAX RECORDS <u>Ján Palguta</u> Discussant: Francesco Alosa
16:30 – 16:45	BREAK			

PROGRAMME

FRIDAY, 17 MAY 2024

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- 16:45 – 18:00 **INVITED SESSION**
Chair: tba
- R&D, Growth and Structural Change**
Georg Duernecker (Goethe University Frankfurt)
- Bureaucrats and the Korean Export Miracle**
Philipp Barteska (London School of Economics)
- 18:00 CLOSING REMARKS
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