

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: Family Taxation	B3: Profit Shifting	
16:00 – 16:30	COFFEE BREAK			
16:30 – 18:00	C1: Firm Taxation with Bunching Methods	C2: Climate Transformation	C3: Local Public Finance	C4: Social Insurances
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: Tax Enforcement	F4: Trade & Investment
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
	<p>THE OPTIMAL TAXATION OF NETWORK GOODS <u>Enda Patrick Hargaden</u> Discussant: Jacob Lundberg</p>	<p>THE POWER OF THE PEND <u>Emilie Wojcieszynski</u> Discussant: Lilly Fischer</p>	<p>THE VALUE ADDED OF PAID TAX PREPARES <u>Jakob Brounstein</u> Discussant: Lukas Hack</p>	<p>POPULATION AGING, COHORT REPLACEMENT, AND THE EVOLUTION OF INCOME INEQUALITY IN THE UNITED STATES <u>Vesa-Matti Heikkuri</u> Discussant: Sarah Necker</p>
	<p>OPTIMAL INCOME TAXATION AND FORMALIZATION OF THE INFORMAL ECONOMY <u>Hirofumi Takikawa</u> Discussant: Enda Patrick Hargaden</p>	<p>THE EFFECTS OF EARNINGS DISCLOSURE BY POLITICIANS <u>Nils Wehrhöfer</u> Discussant: Emilie Wojcieszynski</p>	<p>A NEW TEST OF FISCAL DOMINANCE & CENTRAL BANK INDEPENDENCE <u>Jonathan Hoddenbagh</u> Discussant: Jakob Brounstein</p>	<p>DISTRIBUTIONAL NATIONAL ACCOUNTS (DINA) FOR GERMANY, 1992-2016 <u>Theresa Neef</u> Discussant: Vesa-Matti Heikkuri</p>
	<p>TOP INCOME TAXATION: EXCESS BURDEN, SOCIAL WELFARE AND THE LAFFER CURVE <u>Jacob Lundberg</u> Discussant: Hirofumi Takikawa</p>	<p>A REFORM-ORIENTED APPROACH TO POLITICAL PARTIES' REVEALED SOCIAL PREFERENCES <u>Lilly Fischer</u> Discussant: Nils Wehrhöfer</p>	<p>PROGRESSIVE INCOME TAXATION AND INFLATION: THE MACROECONOMIC EFFECTS OF BRACKET CREEP <u>Lukas Hack</u> Discussant: Jonathan Hoddenbagh</p>	<p>TRADE-OFFS IN POLICY MAKING: ECONOMISTS' VS. PEOPLES' BELIEFS <u>Sarah Necker</u> Discussant: Theresa Neef</p>

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: FAMILY TAXATION

Chair: tba

DISENTANGLING GENDER NORMS AND TAX INCENTIVES – ANALYZING THE INTRODUCTION OF JOINT INCOME TAXATION FOR SAME-SEX COUPLESElena Herold

Discussant: Theresa Bührle

THE IMPACT OF PARENTAL LEAVE BENEFITS ON PRE-BIRTH EARNINGSAmelie Grosenick

Discussant: Elena Herold

INHERITANCE TAXES AND FAMILY FIRMS IN GERMANYTheresa Bührle

Discussant: Amelie Grosenick

SESSION B3: PROFIT SHIFTING

Chair: tba

TACKLING TAX-AVOIDANCE: EVIDENCE FROM EARNINGS STRIPPING RULESUsama Jamal

Discussant: Mikayel Tovmasyan

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 Tovmasyan

Discussant: Hannah Gundert

16:00 – 16:30

COFFEE BREAK

PROGRAMME

THURSDAY, 16 MAY 2024

16:30 – 18:00

**SESSION C1: FIRM TAXATION WITH
 BUNCHING METHODS**

Chair: tba

**CORPORATE INCOME TAXATION AND
 SMALL FIRMS' RESPONSES**
[Théo Valentin](#)

Discussant: Ján Palguta

**CORPORATE MINIMUM TAX AND THE
 ELASTICITY OF TAXABLE INCOME:
 EVIDENCE FROM ADMINISTRATIVE TAX
 RECORDS**
[Ján Palguta](#)

Discussant: Francesco Alosa

**ESTIMATING THE ELASTICITY OF
 TURNOVER FROM BUNCHING:
 PREFERENTIAL TAX REGIMES FOR SOLO
 SELF-EMPLOYED IN ITALY**
[Francesco Alosa](#)

Discussant: Théo Valentin

**SESSION C2: CLIMATE
 TRANSFORMATION**

Chair: tba

**PERFORMATIVE STATE
 CAPACITY AND CLIMATE
 (IN) ACTION**
[Immanuel Feld](#)

Discussant: Virezslav Titl

**DISTRIBUTIONAL
 CONSEQUENCES OF
 CLIMATE POLICIES**
[Lennard Schlattmann](#)

Discussant: Immanuel Feld

**EUROPEAN FUNDS AND
 GREEN PUBLIC
 PROCUREMENT**
[Virezslav Titl](#)

 Discussant: Lennard
 Schlattmann

**SESSION C3: LOCAL PUBLIC
 FINANCE**

Chair: tba

**FISCAL SIMILARITY AND
 DISCREPANCIES IN LOCAL
 AUTHORITIES: AN APPLICATION TO
 ITALIAN MUNICIPALITIES**
[Costanza Marconi](#)

Discussant: Laura Grigolon

**THE LOCAL ECONOMIC IMPACTS OF
 US TROOP WITHDRAWALS IN
 GERMANY**
[Jakob Schmidhäuser](#)

Discussant: Costanza Marconi

**IDENTIFYING TAX COMPLIANCE
 FROM CHANGES IN ENFORCEMENT:
 THEORY AND EMPIRICS**
[Laura Grigolon](#)

Discussant: Jakob Schmidhäuser

SESSION C4: SOCIAL INSURANCE

Chair: tba

**THE SOCIAL MULTIPLIER OF
 PENSION REFORM**
[Emre Oral](#)

Discussant: Nicolas Ziebarth

**MEASURING THE VALUE OF
 DISABILITY INSURANCE FROM
 TAKE-UP DECISIONS**
[Stefan Staubli](#)

Discussant: Emre Oral

**CREATIVE FINANCING AND PUBLIC
 MORAL HAZARD: EVIDENCE FROM
 MEDICAID AND THE NURSING
 HOME INDUSTRY**
[Nicolas Ziebarth](#)

Discussant: Stefan Staubli

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

TAXATION AND MIGRATION BY THE SUPER-RICH
David Burgherr
Discussant: Sebastian Blesse

A TAXING JOURNEY: TAX ADOPTIONS AND INTERSTATE MIGRATION IN THE EARLY 20TH CENTURY
Stefan Smutny
Discussant: David Burgherr

TAXING TRAVELLERS. QUASI-EXPERIMENT EVIDENCE FROM GERMANY
Sebastian Blesse
Discussant: Stefan Smutny

SESSION D2: CORPORATE TAXATION
Chair: tba

CORPORATE TAXATION AND FIRM PRODUCTIVITY
Svea Holtmann
Discussant: João Pereira dos Santos

HOW DO BUSINESS TAX RATES AFFECT REAL INVESTMENT? THE ROLE OF DEPRECIATION AND FIRM CHARACTERISTICS
Sebastian Eichfelder
Discussant: Svea Holtmann

TREASURE ISLANDS, REAL JOBS? THE IMPACTZ OF REFORMING A LOW-TAX JURISDICTION
João Pereira dos Santos
Discussant: Sebastian Eichfelder

SESSION D3: LABOR
Chair: tba

ALTRUISTIC BEHAVIOR AND GOVERNMENT INTERVENTIONS IN TIMES OF CRISIS
Cornelius Schneider
Discussant: Anna Herget

THE EFFECTS OF MONETARY COMPENSATION ON PAID VOLUNTEERS: EVIDENCE FROM GERMANY
Annalisa Tassi
Discussant: Cornelius Schneider

PHASING OUT PAYROLL TAX SUBSIDIES
Anna Herget
Discussant: Annalisa Tassi

SESSION D4: TRANSFORMATION
Chair: tba

THE MISSING WORKER: INNOVATION, DEMOGRAPHICS AND HUMAN CAPITAL AFTER WORLD WAR I
Jean Baptiste Chaniot
Discussant: Jakob Losert

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
Julia Spix

Discussant: Jean Baptiste Chaniot
ALMOST FARE FREE: IMPACT OF A PUBLIC-TRANSPORT CLIMATE TICKET ON MOBILITY AND INFRASTRUCTURE QUALITY
Jakob Losert
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: Sebastien Bradley

AIRBNB EXPANSION AND HOUSING PRICES: EVIDENCE FROM A CELESTIAL LOTTER
Denvil Duncan

Discussant: Arnaldur Stefansson

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

Discussant: Denvil Duncan

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
Florian Neumeier

Discussant: Yeliz Kacamak

NAVIGATING THE AMAZON: PASS-THROUGH OF DIGITAL SERVICE TAX
Rohit Reddy
Muddasani

Discussant: Florian Neumeier

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**

Israel García

Discussant: Wouter van der Wielen

**THE EFFECTS OF HOLIDAY
VOUCHERS ON DOMESTIC
TOURISM: EVIDENCE FROM A
PUBLIC SECTOR VOUCHER
PROGRAM IN ROMANIA**

Smaranda Pantea

Discussant: Israel García

**BARRIERS AND CATALYSTS FOR
SUBNATIONAL PUBLIC
INVESTMENT: DATA AND EVIDENCE
FROM THE EU**

Wouter van der Wielen

Discussant: Smaranda Pantea

SESSION F2: VALUE ADDED TAXES
 Chair: tba

**CONSUMPTION TAXES AND
CORPORATE INCOME TAXES:
EVIDENCE FROM PLACE-BASED VAT**
Panayiotis Nicolaides

Discussant: Kwabena Adu-Ababio

**VALUE ADDED TAXES AND
CORPORATE BORROWING**

Jochen Hundsdoerfer

Discussant: Panayiotis Nicolaides

**ASSESSING THE IMPACT OF A
WITHHOLDING VAT INTERVENTION
IN ZAMBIA**

Kwabena Adu-Ababio

Discussant: Jochen Hundsdoerfer

SESSION F3: TAX ENFORCEMENT
 Chair: tba

**YOU'VE GOT MAIL: THE SPECIFIC
DETERRENCE IMPLICATIONS OF
INCREASED RELIANCE ON
CORRESPONDENCE AUDITS**

Matthias Kasper

Discussant: Daniel Overbeck

**BARGAINING OVER TAXES:
EVIDENCE FROM ZAMBIAN FIRMS**

Daniel Overbeck

Discussant: Matthias Kasper

**SESSION F4: TRADE AND
INVESTMENT**

Chair: tba

**WHO PAYS FOR THE TARIFFS? A
TALE OF TWO COUNTRIES**

Lei li

Discussant: Felix Köhler

**REGIONAL EFFECTS OF BELT AND
ROAD INITIATIVE TRANSPORT
INFRASTRUCTURE**

Patrick Hufschmidt

Discussant: Lei li

**MONEY PIT(CH): THE IMPACT OF
FOOTBALL-INDUCED MUNICIPAL
DEBT**

Felix Köhler

Discussant: Patrick Hufschmidt

16:30 – 16:45

BREAK

PROGRAMME

FRIDAY, 17 MAY 2024

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
