

# 2021 ZEW Public Finance Conference

## Behavioural Public Economics

6-7 May 2021, Mannheim · Conference venue: online · Time zone: CET (Germany)

### PROGRAMME

THURSDAY, 6 MAY 2021

11:50 – 12:00	Join the conference via the link provided to you in your registration email		
12:00 – 12:05	OPENING REMARKS		
12:05 – 13:00	KEYNOTE I – ORIANA BANDIERA (LONDON SCHOOL OF ECONOMICS)		
13:00 – 14:25	A1: ENFORCEMENT OF TAXES & FEES	A2: FISCAL STIMULUS	A3: CITIZEN PREFERENCES
14:25 – 14:50	BREAK (voluntary breakout rooms)		
14:50 – 16:15	B1: MIGRATION	B2: PROCUREMENT & AUCTIONS	B3: PROFIT SHIFTING
16:15 – 16:40	BREAK (voluntary breakout rooms)		
16:40 – 18:05	C1: DECISION MAKING UNDER COGNITIVE BIAS	C2: ELASTICITY OF CORPORATE TAXABLE INCOME	C3: TAX COMPLIANCE & SOCIAL NORMS

### PROGRAMME

FRIDAY, 7 MAY 2021

11:00 – 12:25	D1: ELASTICITY OF INDIVIDUAL TAXABLE INCOME	D2: FISCAL RULES & INSTITUTIONS	D3: INEQUALITY & REDISTRIBUTION
12:25 – 12:50	BREAK (voluntary breakout rooms)		
12:50 – 14:15	E1: INFORMATION FRICTIONS & MISPERCEPTIONS	E2: OPTIMAL TAX	E3: TAXATION OF EXTERNALITIES
14:15 – 14:40	BREAK (voluntary breakout rooms)		
14:40 – 16:05	F1: TAX EVASION & THIRD PARTY INFORMATION	F2: RETIREMENT & PENSION	F3: LOCAL PUBLIC FINANCE
16:05 – 16:30	BREAK (voluntary breakout rooms)		
16:30 – 17:55	G1: VALUE ADDED TAX	G2: PAYROLL TAX EVASION	G3: INSURANCE & TRANSFER
18:00 – 18:55	KEYNOTE II – DMITRY TAUBINSKY (UNIVERSITY OF CALIFORNIA, BERKELEY)		
18:55 – 19:00	CLOSING REMARKS		

PROGRAMME

THURSDAY, 6 MAY 2021

12:00 – 12:05 **OPENING REMARKS**  
(You can join the conference starting from 11:50 via the link provided to you in your registration email)

12:05 – 13:00 **KEYNOTE I: THE MISALLOCATION OF WOMEN'S TALENT ACROSS COUNTRIES**  
Oriana Bandiera (London School of Economics)

13:00 – 14:25 **SESSION A1: ENFORCEMENT OF TAXES & FEES**  
Chair: Albrecht Bohne  
Link: tba

**THE DETERRENCE VALUE OF TAX AUDIT:  
ESTIMATES FROM A RANDOMIZED AUDIT  
PROGRAM**

Mazhar Waseem (U Manchester), Michael Best  
and Jawad Shah  
Discussant: Matthias Kasper

**AUDITS, AUDIT EFFECTIVENESS, AND POST-  
AUDIT TAX COMPLIANCE**

Matthias Kasper (U Vienna) and James Alm  
Discussant: Christian Traxler

**SALIENCE, INCENTIVES, AND TIMELY  
COMPLIANCE: EVIDENCE FROM SPEEDING  
TICKETS**

Christian Traxler (Hertie School), Libor Dusek  
and Nicolas Pardo  
Discussant: Mazhar Waseem

**SESSION A2: FISCAL STIMULUS**  
Chair: Florian Buhlmann  
Link: tba

**ARE FIRMS FISCALLY RESPONSIBLE?**

Florian Buhlmann (ZEW Mannheim), Davud  
Rostam-Afschar, Fabian Eble, Laura Arnemann,  
Christopher Karlsson, Philipp Dörrenberg and  
Johannes Voget  
Discussant: Stefanie Huber

**IS COVID-19 A CONSUMPTION GAME  
CHANGER? EVIDENCE FROM A LARGE-SCALE  
MULTI-COUNTRY SURVEY**

Stefanie Huber (U Amsterdam), Alexander  
Hodobod, Cars Hommes and Isabelle Sallen  
Discussant: Umut Unal

**ESTIMATING POLICY-CORRECTED LONG-TERM  
AND SHORT-TERM TAX ELASTICITIES FOR THE  
UNITED STATES, GERMANY, AND THE UNITED  
KINGDOM**

Umut Unal (Philipps-University Marburg), Bernd  
Hayo and Sascha Mierzwa  
Discussant: Florian Buhlmann

**SESSION A3: CITIZEN PREFERENCES**  
Chair: Zohal Hessami  
Link: tba

**THE POLITICAL SCAR OF EPIDEMICS**

Cevat Aksoy (EBRD, Kings College London),  
Orkun Saka and Barry Eichengreen  
Discussant: Marco Frank

**ELECTORAL TURNOUT DURING STATES OF  
EMERGENCY AND EFFECTS ON INCUMBENT  
VOTE SHARES**

Marco Frank (U Bayreuth), David Stadelmann  
and Benno Torgler  
Discussant: Sebastian Blesse

**YARDSTICK COMPETITION IN EDUCATION  
POLICY: EXPERIMENTAL SURVEY EVIDENCE  
FROM GERMAN CITIZENS**

Sebastian Blesse (ZEW Mannheim), Philipp  
Lergetporer, Justus Nover and Katharina  
Werner  
Discussant: Cevat Aksoy

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14:25 – 14:50 **BREAK (voluntary breakout rooms)**

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14:50 – 16:15 **SESSION B1: MIGRATION**

Chair: Tommy Krieger

Link: tba

**THE POLITICAL ECONOMY OF OPEN BORDERS: THEORY AND EVIDENCE ON THE ROLE OF ELECTORAL RULES**

Matteo Gamalerio (Institut d'Economia de Barcelona, U Barcelona), Massimo Morelli and Margherita Negri

Discussant: Davud Rostam-Afschar

**FREEDOM OF MOVEMENT, TAXATION AND JOB MOBILITY IN EUROPE**

Davud Rostam-Afschar (U Mannheim) and Kurt Schmidheiny

Discussant: Tommy Krieger

**FAR-RIGHT PROTESTS AND MIGRATION**

Tommy Krieger (ZEW Mannheim) and Enzo Brox

Discussant: Matteo Gamalerio

**SESSION B2: PROCUREMENT & AUCTIONS**

Chair: Dimitri Szerman

Link: tba

**HOW FEDERAL STATES AFFECT SOLAR ENERGY AUCTION OUTCOMES**

Matthias Wrede (FAU Erlangen-Nürnberg)

Discussant: Vitezslav Titl

**THE ONE AND ONLY: SINGLE BIDDING IN PUBLIC PROCUREMENT**

Vitezslav Titl (Utrecht University School of Economics)

Discussant: Adriano De Leverano

**CENTRALIZED PROCUREMENT AND DELIVERY TIMES: EVIDENCE FROM A NATURAL EXPERIMENT IN ITALY**

Adriano De Leverano (ZEW Mannheim), Robert Clark and Decio Coviello

Discussant: Matthias Wrede

**SESSION B3: PROFIT SHIFTING**

Chair: Christopher Ludwig

Link: tba

**THE RACE BETWEEN TAX ENFORCEMENT AND TAX PLANNING: EVIDENCE FROM A NATURAL EXPERIMENT IN CHILE**

Dina Pomeranz (U Zurich), Sebastian Bustos, Juan Carlos Suarez Serrato, Jose Vila-Belda Montalt and Gabriel Zucman

Discussant: Manon Francois

**PROFIT SHIFTING AND DESTINATION-BASED TAXES**

Manon Francois (Paris School of Economics)

Discussant: Florian Neumeier

**THE TAX-ELASTICITY OF CORPORATE PROFITS UNDER FORMULA APPORTIONMENT**

Florian Neumeier (ifo Institute Munich), Clemens Fuest and Daniel Stöhlker

Discussant: Dina Pomeranz

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16:15 – 16:40 **BREAK (voluntary breakout rooms)**

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16:40 – 18:05

**SESSION C1: DECISION MAKING UNDER  
COGNITIVE BIAS**

Chair: Johannes Becker  
Link: tba

**INTERTEMPORAL PROSPECT THEORY**

Matthias Weber (U St. Gallen) and Immanuel  
Lampe  
Discussant: Emiliano Huet-Vaughn

**A KINKY CONSISTENCY: EXPERIMENTAL  
EVIDENCE OF BEHAVIOR UNDER LINEAR AND  
NON-LINEAR BUDGET CONSTRAINTS**

Emiliano Huet-Vaughn (Pomona College),  
Ethan McClure and Juan Carlos Suarez Serrato  
Discussant: Johannes Becker

**UNDERSTANDING RECIPROCITY – THEORY  
AND EVIDENCE FROM A GIFT EXCHANGE  
GAME WITH TAXED GIFTS**

Johannes Becker (U Münster) and Jonas  
Fookien  
Discussant: Matthias Weber

**SESSION C2: ELASTICITY OF CORPORATE  
TAXABLE INCOME**

Chair: Sebastian Siegloch  
Link: tba

**BUNCHING BY OWNERS OF SMALL  
CORPORATIONS: TARGETED TAX INCENTIVES  
AND FIRM HETEROGENEITY**

Gabriella Massenz (Tilburg University) and  
Nicole Bosch  
Discussant: Katarzyna Bilicka

**TAX REFORM, DEMAND SHOCKS, AND R&D  
INVESTMENT**

Katarzyna Bilicka (Utah State University), Jing  
Xing and Xipei Hou  
Discussant: Martin Simmler

**TAX AND OCCUPANCY OF BUSINESS  
PROPERTIES: THEORY AND EVIDENCE FROM  
UK BUSINESS RATES**

Martin Simmler (Oxford University), Ben  
Lockwood and Eddy Tam  
Discussant: Gabriella Massenz

**SESSION C3: TAX COMPLIANCE & SOCIAL  
NORMS**

Chair: Sebastian Blesse  
Link: tba

**WHAT MAKES A TAX EVADER?**

Martin Leites (IECON-UDELAR), Marcelo  
Bergolo, Ricardo Perez-Truglia and Matias  
Strehl  
Discussant: Yeliz Kacamak

**TAX ENFORCEMENT WITH SOMEWHAT  
HONEST TAXPAYERS**

Yeliz Kacamak (Bogazici University)  
Discussant: Justin Holz

**THE \$100 MILLION NUDGE: INCREASING TAX  
COMPLIANCE OF BUSINESSES AND THE  
SELF-EMPLOYED USING A NATURAL FIELD  
EXPERIMENT**

Justin Holz (U Chicago), John List, Alejandro  
Zentner, Marvin Cardoza and Joaquin Zentner  
Discussant: Martin Leites

PROGRAMME

FRIDAY, 7 MAY 2021

11:00 – 12:25

**SESSION D1: ELASTICITY OF INDIVIDUAL TAXABLE INCOME**

Chair: Theresa Bührle  
Link: tba

**FOLLOW THE MONEY! COMBINING HOUSEHOLD AND FIRM-LEVEL EVIDENCE TO UNRAVEL THE TAX ELASTICITY OF DIVIDENDS**

Claire Leroy (CREST) Laurent Bach, Antoine Bozio, Brice Fabre, Arthur Guillouzouic and Clément Malgouyres

Discussant: Sophie Cottet

**PAYROLL TAX REDUCTIONS FOR MINIMUM WAGE WORKERS: RELATIVE LABOR COST OR CASH WINDFALL EFFECTS?**

Sophie Cottet (Paris School of Economics)  
Discussant: Aniko Biro

**THE DIFFERENT IMPACT OF A PAYROLL TAX CUT ON YOUNGER AND OLDER WORKERS**

Aniko Biro (Centre for Economic and Regional Studies), Réka Branyiczki, Attila Lindner, Lili Mark and Daniel Prinz  
Discussant: Claire Leroy

**SESSION D2: FISCAL RULES & INSTITUTIONS**

Chair: Marcus Sidki  
Link: tba

**AVOIDING UNPLEASANT SURPRISES: AN ANALYSIS OF GERMAN STATES' BUDGET FORECASTS**

Thiess Buettner (FAU Erlangen-Nürnberg) and Tobias Goerbert

Discussant: Anna Laura Mancini

**FISCAL RULES AND THE RELIABILITY OF BUDGETARY PLANS: EVIDENCE FROM LOCAL GOVERNMENTS**

Anna Laura Mancini (Banca d'Italia), Pietro Tommasino and Silvia Camussi  
Discussant: Eckhard Janeba

**INCUMBENCY AND EXPECTATIONS OF FISCAL RULE COMPLIANCE: EVIDENCE FROM SURVEYS OF GERMAN POLICY MAKERS**

Eckhard Janeba (U Mannheim), Friedrich Heinemann and Maximilian Todtenhaupt  
Discussant: Thiess Buettner

**SESSION D3: INEQUALITY & REDISTRIBUTION**

Chair: Holger Stichnoth  
Link: tba

**MISPERCEIVING ECONOMIC SUCCESS: EXPERIMENTAL EVIDENCE ON MERITOCRATIC BELIEFS AND INEQUALITY ACCEPTANCE**

Dietmar Fehr (U Heidelberg) and Martin Vollmann

Discussant: Yannick Reichlin

**PERCEIVED RELATIVE WEALTH AND RISK TAKING**

Yannick Reichlin (European University Institute) and Dietmar Fehr  
Discussant: Holger Stichnoth

**ALLOCATING COLLECTIVE EXPENDITURE: THE CASE OF EDUCATION**

Holger Stichnoth (ZEW Mannheim) and Lukas Riedel  
Discussant: Dietmar Fehr

12:25 – 12:50

**BREAK (voluntary breakout rooms)**

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12:50 – 14:15

**SESSION E1: INFORMATION FRICTIONS & MISPERCEPTIONS**

Chair: Nils Wehrhöfer  
Link: tba

**TAX NON-FILING AND LIMITED REDISTRIBUTION**

Luisa Wallossek (LMU Munich) and Tobias Hauck  
Discussant: Antoine Ferey

**INATTENTION AND THE TAXATION BIAS**

Antoine Ferey (LMU Munich) and Jérémy Boccanfuso  
Discussant: Leonie Koch

**THE IMPACT OF PARENTAL LEAVE BENEFITS ON PRE-BIRTH EARNINGS**

Leonie Koch (LMU Munich), Ulrich Glogowsky, Emanuel Hansen, Andreas Peichl and Dominik Sachs  
Discussant: Luisa Wallossek

**SESSION E2: OPTIMAL TAX**

Chair: Duk Gyoo Kim  
Link: tba

**INCOME TAXATION AND JOB CREATION**

Johanna Röhrs (U Regensburg)  
Discussant: Zarko Kalamov

**EVALUATING MARGINAL INTERNALITIES: A NEW APPROACH**

Zarko Kalamov (TU Berlin)  
Discussant: Andreas Gerster

**OPTIMAL NON-LINEAR TAXATION OF INTERNALITIES**

Andreas Gerster (U Mannheim) and Michael Kramm  
Discussant: Johanna Röhrs

**SESSION E3: TAXATION OF EXTERNALITIES**

Chair: Friedrich Heinemann  
Link: tba

**HEALTHY CLIMATE, HEALTHY BODIES: OPTIMAL FUEL TAXATION AND PHYSICAL ACTIVITY**

David Klenert (Joint Research Centre, European Commission), Inge van den Bijgaart, Linus Mattauch and Simona Sulikova  
Discussant: Lennart Stern

**CONTRACTING WITH COUNTRIES IN A WALRASIAN WORLD TO CURB COAL**

Lennart Stern (PSE-EHESS)  
Discussant: Tuomas Kosonen

**TAXING THE SWEET TOOTH – EVIDENCE ON THE ROLE OF SUBSTITUTION IN EXCESS BURDEN**

Tuomas Kosonen (LIER, Finland), Sami Jysmä and Riikka Savolainen  
Discussant: David Klenert

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14:15 – 14:40

**BREAK (voluntary breakout rooms)**

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14:40 – 16:05

**SESSION F1: TAX EVASION & THIRD PARTY INFORMATION**

Chair: Thushyanthan Baskaran  
Link: tba

**THRESHOLD TARGETING, MISREPORTING AND ADJUSTMENT COSTS: EVIDENCE FROM A THIRD-PARTY REPORTING POLICY**

Panayiotis Nicolaides (Hertie School)  
Discussant: Satu Metsälampi

**THE ROLE OF REPORTING INSTITUTIONS AND IMAGE MOTIVATION IN TAX EVASION AND INCIDENCE**

Satu Metsälampi (U Turku), Kaisa Kotakorpi, Topi Miettinen and Tuomas Nurminen  
Discussant: Anne Brockmeyer

**ELECTRONIC PAYMENT TECHNOLOGY AND TAX CAPACITY: EVIDENCE FROM URUGUAY'S FINANCIAL INCLUSION REFORM**

Anne Brockmeyer (Institute for Fiscal Studies, University College London) and Magaly Saenz Somarriba  
Discussant: Panayiotis Nicolaides

**SESSION F2: RETIREMENT & PENSION**

Chair: Sebastian Seitz  
Link: tba

**SAVING FOR RETIREMENT THROUGH THE PUBLIC PENSION SYSTEM: EVIDENCE FROM THE SELF-EMPLOYED IN SPAIN**

Ander Iraizoz (Paris School of Economics)  
Discussant: Boukje Compen

**HOW TO ELICIT AND CEASE HERDING BEHAVIOUR? ON THE EFFECTIVENESS OF A WARNING MESSAGE AS A DEBIASING TECHNIQUE**

Boukje Compen (U Antwerp, KU Leuven), Francisco Pitthan and Kristof De Witte  
Discussant: Daniel Reck

**THE WELFARE ECONOMICS OF REFERENCE DEPENDENCE**

Daniel Reck (London School of Economics) and Arthur Seibold  
Discussant: Ander Iraizoz

**SESSION F3: LOCAL PUBLIC FINANCE**

Chair: Michaela Slotwinski  
Link: tba

**TAX COMPETITION EFFECTS OF A MINIMUM TAX RATE: EMPIRICAL EVIDENCE FROM GERMAN MUNICIPALITIES**

Maximilian Pöhnlein (FAU Erlangen-Nürnberg) and Thies Büttner  
Discussant: Clemence Tricaud

**BETTER ALONE? EVIDENCE ON THE COSTS OF INTERMUNICIPAL COOPERATION**

Clemence Tricaud (UCLA Anderson)  
Discussant: Désirée Christofzik

**FISCAL POLICY ADJUSTMENTS TO BUDGET SHOCKS: EVIDENCE FROM GERMAN MUNICIPALITIES**

Désirée Christofzik (Federal University of Applied Administrative Sciences) and Benny Schneider  
Discussant: Maximilian Pöhnlein

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16:05 – 16:30

**BREAK (voluntary breakout rooms)**

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16:30 – 17:55

**SESSION G1: VALUE ADDED TAX**

Chair: Johannes Voget

Link: tba

**UP AND DOWN THE VALUE-ADDED TAX**

João Pereira dos Santos (Nova School of Business and Economics), Susana Peralta and Pedro Tavares de Sousa

Discussant: Annalisa Tassi

**VAT FRAUD AND REVERSE CHARGE: EMPIRICAL EVIDENCE FROM VAT RETURNS**

Annalisa Tassi (FAU Erlangen-Nürnberg) and Thiess Buettner

Discussant: Daniel Stöhlker

**THE PASS-THROUGH OF TEMPORARY VAT RATE CUTS IN GERMAN SUPERMARKET RETAIL**

Daniel Stöhlker (ifo Institute Munich), Florian Neumeier and Clemens Fuest

Discussant: João Pereira dos Santos

**SESSION G2: PAYROLL TAX EVASION**

Chair: Justus Nover

Link: tba

**WHAT WE PAY IN THE SHADOW: LABOR TAX EVASION, MINIMUM WAGE HIKE AND EMPLOYMENT**

Nicolas Gavoille (Stockholm School of Economics in Riga) and Anna Zasova

Discussant: Vitalijs Jascisens

**MILLION DOLLAR BABY: SHOULD PARENTAL BENEFITS DEPEND ON WAGES WHEN THE PAYROLL TAX EVASION IS PRESENT?**

Vitalijs Jascisens (HSE University) and Anna Zasova

Discussant: Alejandro Zentner

**MY TAXES ARE TOO DARN HIGH: TAX PROTESTS AS REVEALED PREFERENCES FOR REDISTRIBUTION**

Alejandro Zentner (U Texas at Dallas), Brad Nathan and Ricardo Perez-Truglia

Discussant: Nicolas Gavoille

**SESSION G3: INSURANCE & TRANSFER**

Chair: Han Ye

Link: tba

**WELFARE CUTS AND WELL-BEING: EVIDENCE FROM INDIANA IN THE GREAT RECESSION**

Derek Wu (U Chicago)

Discussant: Klaus-Peter Hellwig

**SUPPLY AND DEMAND EFFECTS OF UNEMPLOYMENT INSURANCE BENEFIT EXTENSIONS: EVIDENCE FROM U.S. COUNTIES**

Klaus-Peter Hellwig (International Monetary Fund)

Discussant: Arthur Seibold

**PRIVATIZING DISABILITY INSURANCE**

Arthur Seibold (U Mannheim), Sebastian Seitz and Sebastian Siegloch

Discussant: Derek Wu

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17:55 – 18:00

**SHORT BREAK**

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18:00 – 18:55

**KEYNOTE II: THE OPTIMAL TAXATION OF LOTTERIES**

**Dmitry Taubinsky (University of California, Berkeley)**

(Join the keynote via the link provided to you in your registration email)