



5th Annual MaTax Conference

Mannheim, 4/5 October 2018

Conference venue: ZEW · L 7, 1 · 68161 Mannheim

Organizers: Philipp Doerrenberg, Katharina Nicolay and Holger Stichnoth (stichnoth@zew.de)

PROGRAMME

Thursday, 4 October 2018

09:30	Arrival and Registration	
10:15 – 10:30	Room Brussels Welcome Address <i>Christoph Spengel (University of Mannheim)</i>	
10:30 – 12:00	Room Brussels Parallel Session A1* Chair: Florian Buhlmann (ZEW)	Room 1 Parallel Session A2* Chair: Sebastian Siegloch (ZEW and U Mannheim)
	Best Scores in the Match: Marginal Taxation and Labor Mobility in the European Football Market <i>Rinaldo Brau, Cristian USALA (both University of Cagliari)</i>	Norderdiedrichskoog! Tax Havens, Tax Competition and the Introduction of a Minimum Tax Rate <i>William C. Boning, Joel Slemrod (both University of Michigan), Robert ULLMANN (University of Augsburg)</i>
	Accumulating Effects of Income Taxes on Wages: Micro Evidence from Denmark <i>Kazuhiko SUMIYA (Royal Holloway – University of London)</i>	The Efficiency and Distributive Effects of Local Taxes: Evidence from Italian Municipalities <i>Enrico RUBOLINO (University of Essex)</i>
	Transfer Taxes and Household Mobility: Evidence from a Natural Experiment <i>Essi EEROLA (VATT Institute for Economic Research), Oskari Harjunen (Aalto University School of Business and City of Helsinki), Teemu Lyytikäinen, Tuukka Saarima (both VATT Institute for Economic Research)</i>	Capital Gains Taxation and Funding for Start-Ups <i>Alexander Edwards (Rotman School of Management), Maximilian TODTENHAUPT (Norwegian School of Economics & LMU Munich)</i>
12:00	Lunch Break	
13:15 – 14:45	Room Brussels Keynote Lecture Tax Avoidance: Measures, Trends, and Determinants <i>Michelle Hanlon, MIT</i> Chair: Johannes Voget (University of Mannheim)	
14:45	Coffee Break	



15:15 – 16:45	Room Brussels Parallel Session B1* Chair: Han Ye (U Mannheim)	Room 1 Parallel Session B2* Chair: Albrecht Bohne (ZEW)
	The Dynamic Effects of Tax Audits <i>Arun ADVANI (University of Warwick), William Elming (IFS, TARC), Jonathan Shaw (Alan Turing Institute, IFS)</i>	Corporate Social Responsibility and Tax Avoidance <i>Laszlo GOERKE (IAAEU- Trier University)</i>
	Tax Compliance in the Rental Housing Market: Evidence from a Field Experiment <i>Essi Eerola (Vatt Institute for Economic Research), Tuomas Kosonen (Labor Institute for Economic Research), Kaisa KOTAKORPI, Teemu Lyytikäinen (both Vatt Institute for Economic Research), Jarno Tuimala (Finnish Tax Administration)</i>	The Relation Between Tax Complexity and Foreign Direct Investments: Evidence Across Countries <i>Hoppe, Thomas (University of Paderborn), Deborah Schanz, Susann Sturm (both LMU Munich), Caren SURETH-SLOANE (University of Paderborn), Johannes Voget (University of Mannheim)</i>
	Income Shifting and Tax Evasion: Evidence from an Uruguayan Tax Reform <i>Dirk FOREMNY (Universitat de Barcelona, IEB), Leonel Munielo Gallo (Instituto de Economía – Universidad de la Republica), Javier Vazquez-Grenno (Universitat de Barcelona, IEB)</i>	Tax Incentives and the Choice of Organisational Form of Small Businesses. Identification Through a Differentiated Payroll Tax Schedule <i>Andrea PAPINI (Institute for Social and Economic Research, University of Essex)</i>
16:45	Coffee Break	
17.00 – 18.30	Room Brussels Parallel Session C1* Chair: Holger Stichnoth (ZEW)	Room 1 Parallel Session C2* Chair: Zareh Asatryan (ZEW)
	Labor Market Effects of US Sick Pay Mandates <i>Stefan Pichler (ETH Zürich, KOF Swiss Economic Institute), Nicolas R. ZIEBARTH (Cornell University)</i>	Who Bears the Costs of the Corporate Income Tax? Evidence from State Tax Rate Changes and Firm-Level Accounting Data <i>Stephen CAMPBELL (U Mannheim), Yoojin Lee (CSU Long Beach), Terry Shevlin, Aruhn Venkat (both UC Irvine)</i>
	Immigrant Voters and the Size of the Welfare State <i>Arnaud Chevalier (Royal Holloway University of London), Benjamin Elsner (University College Dublin), Andreas Lichter, Nico PESTEL (both IZA)</i>	Tax Evasion in the Lab – A Comparison of Reporting Institutions in a Competitive Market <i>Kaisa Kotakorpi (VATT Institute for Economic Research), Satu METSÄLAMPI (University of Turku), Topi Miettinen, Tuomas Nurminen (both Hanken School of Economics)</i>
	Politically Feasible Tax Reforms and the TRA86 <i>Felix Bierbrauer (University of Cologne), Pierre Boyer (CREST-Ecole Polytechnique Paris), Andreas PEICHL (LMU, CESifo Munich)</i>	Corruption, Fiscal Accountability, and Decentralization <i>Timothy GOODSPEED (Hunter College and Graduate Center – CUNY)</i>
19:00	Dinner at Rheinterrassen	



PROGRAMME

Friday, 5 October 2018

09:00 – 10:30	Room Brussels Parallel Session D1* Chair: Arthur Seibold (U. Mannheim)	Room 1 Parallel Session D2* Chair: Marcel Olbert (U. Mannheim)
	The Impact of Patent Box Regimes on the M&A Market <i>Sebastien BRADLEY (Drexel University), Leslie Robinson (Dartmouth College), Martin Ruf (University of Tuebingen)</i>	Digital Information Technology and Effective Transfer Pricing – Evidence from the Field <i>Sven-Eric Bärsch (Flick Gocke Schaumburg), Marcel Olbert (University of Mannheim), Valentin QUINKLER (Kiel University)</i>
	Tax Systems and Inter-firm Trade: Evidence from the VAT in Brazil <i>Francois Gerard (Columbia University), Joana Naritomi, Arthur SEIBOLD (both London School of Economics)</i>	The Dynamic Effects of Legislated Tax Changes on Tax Revenues – Evidence from Israel <i>Adi BRENDER (Bank of Israel), Eran Politzer (Harvard University)</i>
	Red Tape? The Revenue Impact of the VAT Filing Thresholds <i>Jan LUKSIC (Goethe University Frankfurt), Shekhar Mittal (Anderson School of Management UCLA)</i>	What Happens When Dying Gets Cheaper? Behavioural Responses to Inheritance Taxation <i>Mariona MAS MONTERRAT (University of Barcelona (IEB))</i>
10:30	Coffee Break	
10:45 – 12:15	Room Brussels Parallel Session E1* Chair: Annika Havlik (ZEW)	Room 1 Parallel Session E2* Chair: Elisa Casi (ZEW)
	Investment and Expectations about Future Tax Policy <i>Giacomo BRUSCO, Benjamin Glass (both University of Michigan)</i>	Consumer Reactions to Tax Avoidance – Evidence from the United States and Germany <i>Inga HARDECK (University of Siegen), J. William Harden, David R. Upton (both UNC Greensboro)</i>
	Investment Incentives and the Response of Firms <i>Adrian LERCHE (Universitat Pompeu Fabra)</i>	Profit Shifting and the Marginal Tax Rate: What Determines the Shift-to-loss Effect? <i>Markus Gamm (Catholic University of Eichstaett-Ingolstadt), Jost Heckemeyer (Kiel University), Reinald KOCH (Catholic University of Eichstaett-Ingolstadt)</i>
	Does Partial State Ownership Increase Corporate Tax Shields? <i>Lukas JAKOB, Georg Wamser (both University of Tübingen)</i>	The World After the Common Reporting Standard: Game Over? <i>Elisa Casi (University of Mannheim), Christoph Spengel, Barbara STAGE (both University of Mannheim, ZEW Mannheim)</i>



12:15	Lunch Break	
13:30 – 15:00	Room Brussels Keynote Lecture Business Income and Measurement of Income Inequality <i>Wojciech Kopczuk, Columbia University</i> Chair: Friedrich Heinemann (ZEW)	
15:00	Coffee Break	
15:30 – 17:00	Room Brussels Parallel Session F1* Chair: Eckhard Janeba (U Mannheim)	Room 1 Parallel Session F2* Chair: Christoph Spengel (U Mannheim)
	The Recent U.S. Supreme Court Decision in Quill on the Physical Presence Rule in Sales Tax Cases Involving Out-of-State Sellers <i>Michael KNOLL (University of Pennsylvania)</i>	Information Exchange and Tax Haven Investment in OECD Securities Markets <i>Jost H. Heckemeyer (Kiel University, ZEW Mannheim), Aaron HEMMERICH (Kiel University, Leibniz Universität Hannover)</i>
	Taxing Capital and Labor When Both Factors Are Imperfectly Mobile Internationally <i>Agnès BÉNASSY-QUÉRÉ (Paris School of Economics, University Paris 1 Pantheon-Sorbonne), Hippolyte d'Albis (Paris School of Economics), Amelie Schurich-Rey (University of Paris 1 Pantheon-Sorbonne)</i>	Consumption Taxes and Corporate Tax Planning - Evidence from European Service Firms <i>Marcel Olbert, Ann-Catherin WERNER (both University of Mannheim)</i>
	The Relevance of Depreciation Allowances as a Fiscal Policy Instrument: A Hybrid Approach to CCCTB? <i>Alfons WEICHENRIEDER (University of Frankfurt)</i>	Intertemporal Income Shifting and Taxing Owners of Closely Held Businesses <i>Helen Miller, Tom POPE (both Institute for Fiscal Studies), Kate Smith (Institute for Fiscal Studies, University College London)</i>
17:00	End of Conference	

* Parallel Sessions:

30 Minutes per paper (20 minutes presentation + 10 minutes for comments/discussion)

Presenting authors in capital letters