

8th Annual Mannheim Taxation Conference

9-10 September 2021, Mannheim · Conference venue: online · Time zone: CEST (Germany) ·
Presentations 18 minutes, discussions 5 min, Q&A 7 minutes

Organizers: Albrecht Bohne and Florian Buhlmann (mannheimtaxation@zew.de)

PROGRAMME

THURSDAY, 9 SEPTEMBER 2021

12:30 – 12:35

WELCOME ADDRESS

12:35 – 14:05

PARALLEL SESSIONS I

SESSION A: INTERNATIONAL TAXATION

SESSION B: VAT

SESSION C: MULTINATIONAL CORPORATIONS

SESSION D: INCIDENCE AND BEHAVIORAL RESPONSES TO TAXATION

14:05 – 14:15

BREAKOUT ROOMS AND/OR INDIVIDUAL BREAK

14:15 – 15:25

POLICY ROUNDTABLE: MINIMUM CORPORATE TAX RATES – THE END OF TAX
COMPETITION?

Sylvia Heckmeier (Global Head of Taxes at Merck KGaG), Mindy Herzfeld (University
of Florida), Martin Kreienbaum (German Ministry of Finance)

Moderator: Christoph Spengel (ZEW & University of Mannheim)

15:30 – 17:00

PARALLEL SESSIONS II

SESSION A: BUSINESS TAXES AND LABOR MARKETS

SESSION B: TAX PROGRESSIVITY AND TAX POLICY

SESSION C: HIGH INCOME EARNERS

SESSION D: TAX ACCOUNTING

17:00 – 17:10

BREAKOUT ROOMS AND/OR INDIVIDUAL BREAK

17:10 – 18:10

KEYNOTE: IS THERE FINALLY AN INTERNATIONAL TAX SYSTEM?

Wolfgang Schön (Max Planck Institute for Tax Law and Public Finance)

Chair: Christoph Spengel (ZEW & University of Mannheim)

18:10 – 18:40

OPTIONAL NETWORKING

MANNHEIMTAXATION LOUNGE ON *GATHER.TOWN*



13:30 – 15:00

PARALLEL SESSIONS III

SESSION A: LOCAL BUSINESS AND PROPERTY TAXES

SESSION B: TAX COMPLIANCE AND DIGITALIZATION

SESSION C: INEQUALITY, REDISTRIBUTION, AND TAXATION

SESSION D: AUDITS

15:00 – 15:10

BREAKOUT ROOMS AND/OR INDIVIDUAL BREAK

15:10 – 16:40

PARALLEL SESSIONS IV

SESSION A: FISCAL POLICY

SESSION B: PROFIT SHIFTING

SESSION C: CORPORATE TAXATION

SESSION D: OPTIMAL TAXATION

16:40 - 16:50

BREAKOUT ROOMS AND/OR INDIVIDUAL BREAK

16:50 – 17:50

KEYNOTE: TAXATION OF HIGH-POWERED ENTREPRENEURSHIP

Florian Scheuer (University of Zurich)

Chair: Sebastian Siegloch (ZEW & University of Mannheim)

END OF CONFERENCE

PARALLEL SESSION I

THURSDAY, 12:35 – 14:05

SESSION I A**INTERNATIONAL TAXATION**

Chair: Friedrich Heinemann

ARE CONSUMERS PAYING THE BILL? HOW
INTERNATIONAL TAX COMPETITION
AFFECTS CONSUMPTION TAXATION

Georg THUNECKE (University of
Tuebingen)

Discussant: Johannes Becker

SECOND-BEST SOURCE-BASED TAXATION
OF MULTINATIONAL FIRMS

Johannes BECKER (University of Münster)

Discussant: Ludger Schuknecht

THE POLITICAL ECONOMY OF
INTERNATIONAL TAX TRANSPARENCY IN
THE G20/OECD CONTEXT

Ludger SCHUKNECHT (Asian
Infrastructure Investment Bank) and
Vincent Siegerink

Discussant: Georg Thuncke

SESSION I B**VAT**

Chair: Lorenzo Pessina

THE VAT PASS-THROUGH OF FEMALE
HYGIENE PRODUCTS: EVIDENCE FROM
GERMANY AND AUSTRIA

Florian Neumeier, Daniel Stöhlker and
Pascal ZAMORSKI (ifo Institute Munich)

Discussant: Pedro Sousa

UP AND DOWN THE VALUE-ADDED TAX

Susana Peralta, João Pereira dos Santos,
and Pedro SOUSA (Nova School of
Business)

Discussant: Aras Zircgulis

DO EXCISE TAX CHANGES REALLY AFFECT
CROSS-BORDER BEER SALES? MICRO
EVIDENCE FROM THE BALTICS

Aras ZIRGULIS (ISM University of
Management and Economics)

Discussant: Pascal Zamorski

SESSION I C**MULTINATIONAL CORPORATIONS**

Chair: Daniela Steinbrenner

THE IMPACT OF EARNINGS STRIPPING
RULES IN EUROPE

Dave GOYVAERTS (Ghent University),
Annelies Roggeman and Isabelle
Verleyen

Discussant: Pranvera Shehaj

CORPORATE INCOME TAX, IP BOXES AND
THE LOCATION OF R&D

Pranvera SHEHAJ (Vienna University of
Economics and Business) and Alfons J.
Weichenrieder

Discussant: Diego d'Andria

TAX PROGRESSIVITY AND R&D
EMPLOYMENT

Diego D'ANDRIA (Institute for
Employment Research (IAB))

Discussant: Dave Goyvaerts

SESSION I D**INCIDENCE AND BEHAVIORAL RESPONSES
TO TAXATION**

Chair: Zareh Asatryan

THE IMPACT OF PAYROLL TAX SUBSIDIES:
THEORY AND EVIDENCE

Anikó Bíró, Réka Branyiczki, Attila
Lindner and Lili Márk, Daniel PRINZ
(Institute for Fiscal Studies)

Discussant: David Leite

TAX WITHHOLDING AND EARNINGS
SUPPLY: EVIDENCE FROM BUNCHING AT
THE WITHHOLDING ELIGIBILITY

David LEITE (Paris School of Economics)

Discussant: Malka Guillot

IS CHARITABLE GIVING POLITICAL? NEW
EVIDENCE FROM WEALTH AND INCOME
TAX RETURNS

Julia Cagé and MALKA GUILLOT (HEC
Liège)

Discussant: Daniel Prinz

PARALLEL SESSION II

THURSDAY, 15:30 – 17:00

SESSION II A**BUSINESS TAXES AND LABOR MARKETS**

Chair: Christopher Ludwig

FOREIGN AID THROUGH DOMESTIC TAX REFORMS? EVIDENCE FROM MULTINATIONAL FIRM PRESENCE IN DEVELOPING COUNTRIES

Jeffrey L. Hoopes, Daniel KLEIN (University of Mannheim), Rebecca Lester and Marcel Olbert

Discussant: Daniel Garrett

EFFECTS OF INTERNATIONAL TAX PROVISIONS ON DOMESTIC LABOR MARKETS

Daniel GARRETT (Wharton School), Eric Ohrn and Juan Carlos Suárez Serrato

Discussant: Katarzyna Bilicka

LABOR MARKET CONSEQUENCES OF ANTI-TAX AVOIDANCE POLICIES

Katarzyna BILICKA (Utah State University)

Discussant: Daniel Klein

SESSION II B**TAX PROGRESSIVITY AND TAX POLICY**

Chair: Barbara Stage

FEDERAL, STATE AND LOCAL TAX PROGRESSIVITY

Johannes FLECK (European University Institute), Jonathan Heathcote, Kjetil Storesletten and Gianluca Violante

Discussant: Arndt Weinrich

PRESS COVERAGE OF TAX REFORMS: TEXTUAL SENTIMENT AS OUTSIDE TACTIC OF INTEREST GROUPS?

Arndt WEINRICH (Paderborn University)

Discussant: Sarah Robinson

WHAT DRIVES TAX POLICY? POLITICAL AND ECONOMIC DETERMINANTS OF STATE TAX POLICY IN THE PAST 40 YEARS

Sarah ROBINSON (University of California Santa Barbara) and Alisa Tazhitdinova

Discussant: Johannes Fleck

SESSION II C**HIGH INCOME EARNERS**

Chair: Martin Ungerer

THE EFFECT OF TAXES ON WHERE SUPERSTARS WORK

David Agrawal (University of Kentucky) and Kenneth TESTER

Discussant: Lorenzo Pessina

IMPORTING INEQUALITY: IMMIGRATION AND THE TOP 1 PERCENT

Arun Advani, Felix König, Lorenzo PESSINA (ZEW Mannheim) and Andy Summers

Discussant: Michael Graber

HOW AMERICANS RESPOND TO IDIOSYNCRATIC AND EXOGENOUS CHANGES IN HOUSEHOLD WEALTH AND UNEARNED INCOME

Mikhail Golosov, Michael GRABER (University of Chicago), Magne Mogstad and David Novgorodsky

Discussant: Kenneth Tester

SESSION II D**TAX ACCOUNTING**

Chair: Adriano de Leverano

DOES THE STORY MATTER? PUTTING FINANCIAL STATEMENT NUMBERS INTO CONTEXT USING XBRL DATA

Carly BURD (Boston University), Elisa Casi and Petro Lisowsky

Discussant: Nathan Goldman

NEW EVIDENCE ON THE DETERMINANTS OF THE DEFERRED TAX ASSET VALUATION ALLOWANCE

Nathan GOLDMAN (North Carolina State University), Christina Lewellen and Andy Schmidt

Discussant: Tom Zimmermann

LIMITS OF DISCLOSURE REGULATION IN THE MUNICIPAL BOND MARKET

Nathan Heinrich, Ivan Ivanov and Tom ZIMMERMANN (University of Cologne)

Discussant: Carly Burd

PARALLEL SESSION III

FRIDAY, 13:30 – 15:00

SESSION III A

LOCAL BUSINESS AND PROPERTY TAXES

Chair: Sarah Gharbi

HOW DO BUSINESS TAX RATES AFFECT REAL INVESTMENT? EVIDENCE FROM THE GERMAN LOCAL BUSINESS TAX

Charlotte Bartels, Sebastian Eichfelder, Jonas KNAISCH (Universität Magdeburg) and Carla Pöschel

Discussant: Paul Kindsgrab

THE EFFECTS OF LOCAL BUSINESS TAXES ON ESTABLISHMENT ENTRY AND EXIT

Paul KINDSGRAB (University of Michigan)

Discussant: Dena Lomonosov

IMPACT OF THE TAX CUTS AND JOBS ACT ON RESIDENTIAL HOUSING MARKETS: EVIDENCE FROM NEW JERSEY

Dena LOMONOSOV (University of Michigan)

Discussant: Jonas Knaisch

SESSION III B

TAX COMPLIANCE AND DIGITALIZATION

Chair: Theresa Bührle

INTERNAL DIGITALIZATION AND TAX-EFFICIENT DECISION MAKING

Daniel Klein, Christopher LUDWIG (ZEW Mannheim), Katharina Nicolay

Discussant: Elisa Casi

BUSINESS MODEL DIGITALIZATION AND TAX AVOIDANCE

Elisa CASI (NHH), Barbara Stage and Maximilian Todtenhaupt

Discussant: Dina Pomeranz

GHOSTING THE TAX AUTHORITY: FAKE FIRMS AND TAX FRAUD

Paul Carrillo, Dave Donaldson, Dina POMERANZ (University of Zurich) and Monica Singhal

Discussant: Christopher Ludwig

SESSION III C

INEQUALITY, REDISTRIBUTION, AND TAXATION

Chair: Daniel Klein

INEQUALITY AND GROWTH: HOW SOCIAL MOBILITY RESHAPES THE MAIN THEORETICAL CHANNELS

Ignacio CAMPOMANES (University of Navarra)

Discussant: Eren Gürer

RISING MARKUPS AND OPTIMAL REDISTRIBUTIVE TAXATION

Eren GÜRER (Goethe University Frankfurt)

Discussant: Anders Jensen

GLOBALIZATION AND FACTOR INCOME TAXATION

Pierre Bachas, Matthew Fisher-Post, Anders JENSEN (Harvard Kennedy School) and Gabriel Zucman

Discussant: Ignacio Campomanes

SESSION III D

AUDITS

Chair: Michaela Slotwinsky

DETECTION WITHOUT DETERRENCE: LONG-RUN EFFECTS OF TAX AUDIT ON FIRM BEHAVIOR

Michael Best, Jawad Shah, and Mazhar WASEEM (University of Manchester)

Discussant: Matthias Kasper

AUDITS, AUDIT EFFECTIVENESS, AND POST-AUDIT TAX COMPLIANCE

James Alm and Matthias KASPER (University of Vienna)

Discussant: Daniel Prinz

TAX EVASION AND THE MINIMUM WAGE

Anikó Bíró, Daniel PRINZ (Institute for Fiscal Studies) and László Sándor

Discussant: Jawad Shah

PARALLEL SESSION IV

FRIDAY, 15:10 – 16:40

SESSION IV A**FISCAL POLICY**

Chair: Justus Nover

SUSTAINABLE BUDGETING AND FINANCIAL BALANCE: WHICH LEVER WILL YOU PULL?

Giovanna D'INVERNO (KU Leuven),
Francesco Vidoli and Kristof De Witte

Discussant: Andrea Tulli

FREE TO SPEND? THE EFFECT OF FISCAL AUTONOMY ON LOCAL GOVERNMENT SPENDING

Maggie Shi and Andrea TULLI (University of Tuebingen)

Discussant: Xuan Wang

STIMULATING THE CAR MARKET AT AN ENVIRONMENTAL COST: EVIDENCE FROM FISCAL STIMULUS IN CHINA

Xuan WANG (University of Michigan)

Discussant: Giovanna D'Inverno

SESSION IV B**PROFIT SHIFTING**

Chair: Florian Buhlmann

QUANTIFYING PROFIT SHIFTING AND ITS CONSEQUENCES

Sébastien Laffitte (ENS Paris-Saclay),
Mathieu PARENTI, Baptiste Souillard and
Farid Toubal

Discussant: Nora Paulus

THE ANTI-TAX-AVOIDANCE DIRECTIVE: AN INITIATIVE TO SUCCESSFULLY CURB PROFIT SHIFTING?

Nora PAULUS (University of Trier)

Discussant: Panagiotis Karavitis

TAX REGIMES AND PROFIT SHIFTING

Panagiotis KARAVITIS (University of Glasgow),
Pantelis Kazakis, Rajni Soni and
Theodore Sougiannis

Discussant: Farid Toubal

SESSION IV C**CORPORATE TAXATION**

Chair: Sebastian Siegloch

THE CORPORATE ELASTICITY OF TAXABLE INCOME: EVENT STUDY EVIDENCE FROM SWITZERLAND

Matthias KRAPF (University of Basel) and
David Staubli

Discussant: Jason DeBacker

CORPORATE TAXPAYER RESPONSES TO SIZE-BASED ENFORCEMENT AND DISCLOSURE THRESHOLDS

Bibek Adhikari, Jason DEBACKER (University of South Carolina) and Erin Towery

Discussant: HANG NGUYEN

DO LOWER CORPORATE INCOME TAXES INCREASE WAGES? EVIDENCE FROM THE GERMAN BUSINESS TAX REFORM 2008

Sebastian Eichfelder, Jonas Knaisch and
Hang NGUYEN (University of Magdeburg)

Discussant: Matthias Krapf

SESSION IV D**OPTIMAL TAXATION**

Chair: Albrecht Bohne

HOW TO TAX CAPITALISTS IN THE TWENTY-FIRST CENTURY?

Sebastian DYRDA (University of Toronto)
and Benjamin Pugsley

Discussant: Mehmet Ayaz

JOINT TAXATION OF INCOME AND WEALTH

Mehmet AYAZ (LMU Munich) and
Dominik Sachs

Discussant: Lukas Mayr

TAXING CAPITAL IN THE PRESENCE OF TRICKLE DOWN EFFECTS: A SUFFICIENT STATISTICS APPROACH

Lukas MAYR (University of Essex)

Discussant: Sebastian Dyrda