ZEW

MANNHEIM TAXATION
Leibniz ScienceCampus

UNIVERSITY OF MANNHEIM

13th Annual

MannheimTaxation Conference

10-11 September 2026, Mannheim · Conference venue: ZEW L7, 1 68161 Mannheim, Germany

Local Organizers: Svea Holtmann, Tobias Kreuz, Sophia Wickel; mannheimtaxation@zew.de

PROGRAM	THURSDAY, 10 SEPTEMBER 2026
09:30	WELCOME: MEET AND GREET
10:00 – 10:15	OPENING REMARKS
10:15 – 11:45	PARALLEL SESSIONS I SESSION I A: CAPITAL GAINS TAXATION SESSION I B: TAX ENFORCEMENT SESSION I C: REAL EFFECTS OF TAXATION
11:45 – 12:45	LUNCH
12:45 – 13:45	KEYNOTE LECTURE Jeffrey Hoopes (University of North Carolina at Chapel Hill)
14:00 – 15:30	PARALLEL SESSIONS II SESSION II A: ENVIRONMENTAL TAXATION I SESSION II B: PROFIT SHIFTING SESSION II C: LEGAL PERSPECTIVES ON TAX DESIGN
15:30 – 16:00	COFFEE BREAK
16:00 – 17:30	PARALLEL SESSIONS III SESSION III A: CORPORATE TAXATION SESSION III B: TAX TRANSPARENCY AND REPORTING SESSION III C: OPTIMAL TAXATION
17:30 – 18:30	POSTER SESSION I
18:30	DINNER BBQ @ ZEW

As of 6 August 2026

FRIDAY, 11 SEPTEMBER 2026

09:00 – 10:30	PARALLEL SESSIONS IV SESSION IV A: TAX COMPLEXITY AND FILING BEHAVIOR SESSION IV B: TAX INCIDENCE AND PAY TRANSPARENCY SESSION IV C: TAX HAVENS, PROFIT SHIFTING, AND PREFERENCES FOR TAXATION
10:30 – 11:00	COFFEE BREAK
11:00 – 12:00	KEYNOTE LECTURE Annette Alstadsæter (Norwegian University of Life Sciences)
12:00 – 13:00	LUNCH
13:00 – 14:00	POSTER SESSION II
14:00 – 15:30	PARALLEL SESSIONS V SESSION V A: ENVIRONMENTAL TAXATION II SESSION V B: TAX ADVISORS
15:30 – 16:00	FAREWELL COFFEE
16:00	END OF CONFERENCE

PROGRAM

THURSDAY, 10 SEPTEMBER 2026

09:30	WELCOME: MEET AND GREET		
10:00 – 10:15	OPENING REMARKS		
10:15 – 11:45	SESSION I A CAPITAL GAINS TAXATION Chair: Room 1	SESSION I B TAX ENFORCEMENT Chair: Room 2	SESSION I C REAL EFFECTS OF TAXATION Chair: Room Media
	DOES THE LOCK-IN EFEFCT FADE WHEN CAPITAL GAINS MUST BE TAXED AT DEATH? Sobia Jafry (University of Toronto) Discussant: Maximilian Todtenhaupt	**TAX AUDITS AND THEIR DISTORTIONARY EFFECTS** David Henning (Oxford University) and Jospeh Okello Ayo Discussant: Johanne Søndergaard	**THE DISCLOSURE EFFECTS OF PATENT BOX INCENTIVES** Ricky Yao (The University of Hong Kong) Discussant: Matti Boie-Wegener
	DIVIDEND TAXES AND CONSUMPTION Maximilian Todtenhaupt (Leibnitz University Hannover), Martin Jacob, and Roni Michaely Discussant: Shane Heitzman	**DO FINANCIAL AUDITS IMPROVE TAX COMPLIANCE AMONG SMES?** Johanne Søndergaard (Copenhagen Business School) Discussant: Vishal Baloria	**DON'T FEAR THE SUNLIGHT: TAX TRANSPARENCY AND MULTINATIONAL INVESTMENT IN THE GLOBAL SOUTH** Matti Boie-Wegener (University of Mannheim) and Marcel Olbert Discussant: Tobias Hahn
	TAXES AND DELEGATION IN MERGER NEGOTIATIONS Shane Heitzman (University of Southern California), Isabel Cho, and Songyi Han Discussant: Sobia Jafry	**HOW DO IRS STAFFING REDUCTIONS IMPACT INDIVIDUAL INCOME TAX COMPLIANCE?** Vishal Baloria (University of Connecticut) Discussant: David Henning	**PROFIT SHIFTING AND REAL INVESTMENT ACTIVITY** Tobias Hahn (Eberhard Karls Universität Tübingen), Dirk Schindler and Georg Wamser Discussant: Ricky Yao
11:45 – 12:45	LUNCH		

12:45 – 13:45	KEYNOTE LECTURE: ENGAGING WITH POLICY Jeffrey Hoopes (University of North Carolina at Chapel Hill) Chair: Room Europe		
14:00 – 15:30	SESSION II A ENVIRONMENTAL TAXATION I Chair: Room 1	SESSION II B PROFIT SHIFTING Chair: Room 2	SESSION II C LEGAL PERSPECTIVES ON TAX DESIGN Chair: Room Media
	THE INTERACTION OF CARBON EMISSIONS AND SHAREHOLDER TAXES IN SHAPING FIRM BEHAVIOUR Katharina Schmidt (University of Mannheim), Johannes Voget and Harry Huizinga Discussant: Panagiotis Karavitis	**STAIRWAY TO TAX HAVEN** Fotis Delis (Joint Research Centre, European Commission) Discussant: Lukas Ortner	**AN EQUITY-BASED ALTERNATIVE TO THE CORPORATE INCOME TAX** Michael Knoll (University of Pennsylvania) Discussant: David Hasen
	CARBON PRICING AND INVESTMENT EFFICIENCY: GLOBAL EVIDENCE Panagiotis Karavitis (University of Glasgow), Alexander Edwards, and Anh Persson Discussant: Sofie Luitz	**WITHIN-COUNTRY PROFIT-SHIFTING: FROM TREAT TO THREAT?** Lukas Ortner (Catholic University of Eichstätt-Ingolstadt), Reinald Koch, and Dominika Langenmayr Discussant: Harald Amberger	**WELFARE COSTS OF LOW-RESOURCE VOLATILITY** David Hasen (University of Florida Levin College of Law) Discussant: Federico Bertocchi
	HOW (NOT) TO TAX SUNSHINE: INVESTMENT RESPONSES TO TAX COMPLIANCE COSTS ON NON-COMMERCIAL ROOFTOP PHOTOVOLTAIC SYSTEMS Sofie Luitz (University of Augsburg), Drahomir Klimsa, Mario Rieger, and Robert Ullmann Discussant: Katharina Schmidt	**MULTINATIONALS' RESPONSES TO ANTI-BASE EROSION RULES: EVIDENCE FROM ADMINISTRATIVE TAX RETURNS** Harald Amberger (WU Vienna University of Economics and Business) and Stefanie Pendl Discussant: Fotis Delis	**THE GLOBE RULES VIS-À-VIS GILTI RULES IN LIGHT OF THE 1920S' ECONOMIC ALLEGIANCE CRITERION** Federico Bertocchi (University of Genoa & University of Turin) Discussant: Michael Knoll
15:30 – 16:00	COFFEE BREAK		

16:00 – 17:30	SESSION III A CORPORATE TAXATION Chair: Room 1	SESSION III B TAX TRANSPARENCY AND REPORTING Chair: Room 2	SESSION III C OPTIMAL TAXATION Chair: Room Media
	BEHAVIOURAL RESPONSES TO TAX SYSTEMS: EVIDENCE FROM COSTA RICA'S CORPORATE TAX REFORM Lucia Contreras (University of Manchester) and Jonathan Garita Discussant: Sebastian Eichfelder	**ASYMMETRIC TIMELINESS OF TAX DISCLOSURE - EVIDENCE FROM LARGE LANGUAGE MODELS** Muriel Rey (University of Augsburg), Robert Ullmann, and Sophia Wörle Discussant: Christin Schmidt	**THE WELFARE EFFECTS OF THE GLOBAL MINIMUM TAX** Lidia Brun (Joint Research Centre, European Commission), Jonathan Pycroft and Maarten van't Riet Discussant: Johannes Becker
	WHAT DOESN'T KILL US MAKES US STRONGER? CORPORATE TAXATION AND TOTAL FACTOR PRODUCTIVITY GROWTH Sebastian Eichfelder (University of Magdeburg), Hang Nguyen and Kelly Wentland Discussant: Saskia Kohlhase	**THIRD-PARTY REPORTING AND THE PLATFORM ECONOMY INSIGHTS ON ACTIVITY AND TRANSACTION VOLUMES** Christin Schmidt (University of Mannheim), Philipp Dörrenberg, Johannes Gaul, and Christoph Spengel Discussant: Marketa Koscielniak	**OPTIMAL TAXATION OF ENTREPRENEURIAL INCOME AND CAPITAL** Johannes Becker (University of Münster) Discussant: Linus Mattauch
	GOVERNMENT POLITICAL IDEOLOGY, CORPORATE TAX POLICY, AND EFFECTIVE CORPORATE TAX BURDENS Saskia Kohlhase (Rotterdam School of Management, Erasmus University) and Erik Peek Discussant: Lucia Contreras	**MNE BUSINESS FUNCTIONS AND CORPORATE TAXATION: EVIDENCE FROM MICRO-CBCR** Marketa Koscielniak (Charles University), Tomas Boukal, Samuel Delpeuch, and Felix Hugger Discussant: Muriel Rey	**WHEN CARBON TAXES BEAT VAT IN FISCAL POLICY: THE ROLE OF INFORMALITY** Linus Mattauch (TU Berlin/Potsdam Institute for Climate Impact Research), Raavi Aggarwal, Lushanya Dayathilakei, and Max Franks Discussant: Lidia Brun
17:30 – 18:30	POSTER SESSION I Room Europe		
18:30	DINNER (BBQ @ ZEW)		

PROGRAM

FRIDAY, 11 SEPTEMBER 2026

	SESSION IV A TAX COMPLEXITY AND FILING BEHAVIOR Chair: Room 1	SESSION IV B TAX INCIDENCE AND PAY TRANSPARENCY Chair: Room 2	SESSION IV C TAX HAVENS, PROFIT SHIFTING, AND PREFERENCES FOR TAXATION Chair: Room Media
09:00 – 10:30	**LOST IN DEDUCTION: TAXPAYERS' MISTAKES WHEN ITEMIZING** Luisa Wallossek (University of Oslo) Discussant: Aliisa Koivisto	**DO HIGHER CORPORATE TAXES REDUCE WAGES OR WORKING HOURS?** Kelly Wentland (George Mason University), Sebastian Eichfelder and Hang Nguyen Discussant: Paul-Emmanuel Chouc	**THE OUTSIZED ROLE OF TAX HAVENS IN MERGERS AND ACQUISITIONS** Christoph Schneider (University of Münster), Jean-Marie Meier, and Jake Smith Discussant: Andreas Oestreicher
	TAX OPTIMIZATION ERRORS AND ABILITY Aliisa Koivisto (VATT), Jarkko Harju, Toumas Kosonen, and Toumas Matikka Discussant: Matthias Weber	**THE SUPPLY-SIDE EFFECTS AND INCIDENCE OF INVESTMENT STIMULUS POLICIES** Paul-Emmanuel Chouc (CREST / Institut polytechnique de Paris) and Louis de Lachapelle Discussant: Simone Traini	**DOES ESG REPORTING UNDER BEFIT MITIGATE PROFIT SHIFTING?** Andreas Oestreicher (Georg-August-Universität Göttingen), Göktan Alyürük, Till Punke, and Holger Rau Discussant: Krishna Srinivasan
	TAX EVASION AND TAX FILING COSTS: CONSIDERATIONS AND SUPPORT FOR THIRD-PARTY REPORTING Matthias Weber (University of St. Gallen and Swiss Finance Institute), Tim Kircali, Stefanie Stantcheva Discussant: Luisa Wallossek	**CLOSING THE BLINDS ON PEEPING TOM: HOW IDENTIFIABLE SEARCHES IN PUBLIC TAX RECORDS AFFECT PAY DISPERSION** Simone Traini (NHH Norwegian School of Economics), Joel Berge, and Trine Vattø Discussant: Kelly Wentland	**PREFERENCES FOR TAXING PERSONAL CHARACTERISTICS** Krishna Srinivasan (University of Vienna) and Julien Senn Discussant: Christoph Schneider
10:30 – 11:00	COFFEE BREAK		
11:00 – 12:00	KEYNOTE LECTURE: BUILDING DATA FOUNDATIONS FOR MEASURING THE TAX GAP Annette Alstadsæter (Norwegian University of Life Sciences) Chair: Room Europe		

12:00 – 13:00	LUNCH	
13:00 – 14:00	POSTER SESSION II Room Europe	
14:00 – 15:30	SESSION V A ENVIRONMENTAL TAXATION II Chair: Room 1	SESSION V B TAX ADVISORS Chair: Room 2
	DO DISTRIBUTIONAL CONCERNS JUSTIFY LOWER ENVIRONMENTAL TAXES? Thomas Lloyd (EM Lyon Business School), Ashley Craig and Dylan Moore Discussant: Idann Gidron	**VIVA SIMPLICITY! THE ROLE OF TAX ADVISORY SERVICES IN A SIMPLE TAX SYSTEM – EVIDENCE FROM SOUTH AFRICA** Franziska Sicking (University of Münster), Nadine Riedel, and Ida Zinke Discussant: Marvin Nipper
	THE CORPORATE TAXATION OF GREEN AND BROWN FIRMS IN SOUTH AFRICA Idann Gidron (Paris School of Economics), Kieran Byrne, Pierre Bachas, Ninon Moreau-Kastler, and Mathieu Parenti Discussant: Marius Weiß	**WHEN DO ACCOUNTANTS MATTER? EVIDENCE FROM RANDOM ALLOCATION OF TAX EXPERTS** Marvin Nipper (FAU Erlangen-Nürnberg), Kevin Munch, and Eashwar Nagaraj Discussant: Kay Blaufus
	PERSONAL INCOME TAXES AND CORPORATE POLLUTION Marius Weiß (FAU Erlangen-Nürnberg), Michael A. Mayberry, and Marvin Nipper Discussant: Thomas Lloyd	**CO-PRODUCING TAX COMPLIANCE: DETERMINANTS AND CONSEQUENCES OF TAX CONTROL FRAMEWORKS IN SMES** Kay Blaufus (Leibniz Universität Hannover), Maria Höne, Kim Alina Schulz, and Caren Sureth-Sloane Discussant: Franziska Sicking
15:30 – 16:00	FAREWELL COFFEE	
16:00	END OF CONFERENCE	

POSTER SESSION I (THURSDAY, 17:30 – 18:30)

PREFERENCES OF TAX EVADERS: AN EXPERIMENTAL INVESTIGATION OF ECONOMIC BEHAVIOR AND COMPLIANCE
Christian Martin Bauer (DTU Management), Toke Reinholt Fosgaard, Uri Gneezy, Jeppe Elholm Madsen and Antoine Malézieux, Discussant: Oytun Tükenmez

THE DEVELOPMENT OF BOOK-TAX CONFORMITY: A CASE STUDY ON GERMANY
Hannah Gundert and Felix Jungmann (University of Mannheim), Discussant: Tijmen Tuinsma

EFFECTIVE TAX RATES FOR OUTPUT EXPANSION
Anja Willke (University of Münster) and Johannes Becker, Discussants: Oliver Škultéty and Jan Žalman

BEHAVIOURAL RESPONSES TO WEALTH TAXES: EVIDENCE FROM THE NETHERLANDS
Thijs Busschots (CPB & Leiden University), Discussant: Khumbolane Chavula

WHEN OUTBOUND PAYMENTS GET TAXED: MULTINATIONAL PROFIT SHIFTING UNDER WITHHOLDING TAXES
Andreas Möller (University of Bonn), Nadine Riedel and Johannes Scheuerer, Discussant: Daniel Meissner

PROFIT SHIFTING VIA CARBON EMISSION TRADING
Alison Schultz (Tax Justice Network), Discussant: Inga Schulz

CONDEMNED TO REMAIN SMALL? TAX INCENTIVES, FIRM SIZE DISTORTIONS, AND INDUSTRY PRODUCTIVITY IN EUROPE
Alessandro Chiari (Czech National Bank, Charles University), Discussant: Lukas Worku

POSTER SESSION II (FRIDAY, 13:00 – 14:00)

PRIVACY DEMAND UNDER PUBLIC TAX DISCLOSURE: EVIDENCE FROM TURKEY
Oytun Tükenmez (Stockholm University) and Emre Oral, Discussant: Christian Martin Bauer

TAXING WINDFALL PROFITS IN THE ENERGY SECTOR
Tijmen Tuinsma (Tax Justice Network) and Miroslav Palanský, Discussants: Hannah Gundert and Felix Jungmann

LOCAL GOVERNMENTS AND HOUSING PRICES: EVIDENCE FROM A CZECH PROPERTY TAX REFORM
Oliver Škultéty and Jan Žalman (Charles University), Discussant: Anja Willke

TAX INCENTIVES AND EXPORT PERFORMANCE AMONG BENEFICIARY FIRMS IN MALAWI
Khumbolane Chavula (Malawi Revenue Authority), Chisomo Khuvulo, and Michael Masiya, Discussant: Thijs Busschots

TAX POLICY AND IP-BASED PROFIT SHIFTING: EVIDENCE FROM THE TCJA ON PATENT RELOCATION BY U.S. MULTINATIONALS
Daniel Meissner (WZB Berlin Social Science Center), Discussant: Andreas Möller

MINIMUM TAX, MINIMUM DISCLOSURE? EVIDENCE FROM EU MULTINATIONALS
Inga Schulz (University of Mannheim) and Tobias Kalmbach, Discussant: Alison Schultz

HOW DO SMALL FIRMS RESPOND TO DISCONTINUITIES IN THE VAT SYSTEM?
Lukas Worku (Tampere University), Discussant: Alessandro Chiari