







2019 ZEW Public Finance Conference

The Political Economy of European (Dis)Integration

2-3 May 2019, Mannheim

Conference venue: ZEW, L 7 1, 68161 Mannheim

PROGRAMME	Thursday, 2 May 2019
-----------	----------------------

08:00 – 9:00	Registration
9:00 - 10:30	Parallel Sessions A
10:30 - 11:00	Coffee Break
11:00 - 12:15	Keynote
12:15 - 13:30	Lunch
13:30 - 15:00	Parallel Sessions B
15:00 – 15:30	Coffee Break
15:30 - 17:00	Parallel Sessions C
17:00 – 18:30	Poster Session & Get-together with drinks and snacks
19:00	Dinner

PROGRAMME Friday, 3 May 2019

09:00 - 11:00	Parallel Sessions D
11:00 – 11:30	Coffee Break
11:30 - 12:45	Keynote
12:45 - 14:00	Lunch
14:00 – 16:00	Parallel Sessions E
16:05 – 16:15	Closing Remarks









Overview of Sessions

	Thursday, 2 May 2019				
	Room 1	Room 2	Heinz-König-Hall	Room Brussels	
	A1	A2	А3		
9:00 – 10:30 Parallel Sessions A	Political Economy of EU Funds	Optimal Taxation	International Rela- tions and Corrup- tion		
				Keynote	
11:00 – 12:15 Keynote				Sascha Becker	
	B1	B2	B ₃		
13:30 – 15:00	European Identity,	Behavioural Re-	Selection and Be-		
Parallel Sessions B	Trust and Democ-	sponses to Taxa-	haviour of Politi-		
	racy	tion	cians		
	C1	C2	С3		
15:30 – 17:00	Populism	Fiscal Policy and	Lobbying and Po-		
Parallel Sessions C		Voting	litical Alignment		
				Poster Session and Get-Togethe	

17:00 – 18:30 Poster Session

and Get-Together

Friday, 3 May 2019				
	Room 1	Room 2	Heinz-König-Hall	Room Brussels
	D1	D2	D3	
09:00 – 11:00 Parallel Sessions D	Attitudes towards Immigration	Corporate Taxation	Euro Area Reform	
44.00 40.45				Keynote
11:30 – 12:45 Keynote				Andrew Moravcsik
	E1	E2	E ₃	
14:00 – 16:00 Parallel Sessions E	Fiscal Federalism	VAT and the Formal Sector	Fiscal Rules	









2019 ZEW Public Finance Conference

The Political Economy of European (Dis)Integration

2-3 May 2019, Mannheim

Conference venue: ZEW, L 7 1, 68161 Mannheim

PROGRAMME

Thursday, 2 May 2019

08:00 – 9:00	Registration (Meeting Hall)				
	Room 1 Session A1: Political Econom Chair: Annika Havlik	ny of EU Funds	Room 2 Session A2: Optimal Taxation Chair: Christopher Ludwig		
9:00 – 10:30	The Impact of Micro-Level Poness on Voting Behavior Julia Bachtrögler and Harald Control Discussant: Annika Havlik Grants-in-aid and the prospetion: The impact of EU funds elections in Poland Ivo Bischoff and Monika Bana Discussant: Alessandro Borin EU Transfers and Eurosception Buy Me Love?	Iulia Bachtrögler and Harald Oberhofer Discussant: Annika Havlik Grants-in-aid and the prospect of re-election: The impact of EU funds on mayoral elections in Poland Ivo Bischoff and Monika Banaszewska Discussant: Alessandro Borin EU Transfers and Euroscepticism: Can't Buy Me Love? Alessandro Borin, Elisa Macchi and Michele Mancini Discussant: Julia Bachtrögler Heinz-König-Hall		Pro-rich Inflation and Optimal Income Taxation Eren Gürer and Alfons J. Weichenrieder Discussant: Théo Roudil-Valentin Micro-founded tax policy effects in a heterogeneous-agent macro-model Diego d'Andria, Jason Debacker, Richard Evans, Jonathan Pycroft and Magdalena Zachlod-Jelec Discussant: Christian Wittneben	
	Optimal Opacity in International Negotiations Kai A. Konrad and Marcel Thum Discussant: Achim Voss	Buying Votes and International Organizations: The Dirty-Work Hypothesis Axel Dreher, Valentin Lang, B. Peter Rosendorff and James Raymond Vreeland Discussant: Gianmarco Daniele		Believe me, I am dumb, but not corrupt Manuel Förster and Achim Voss Discussant: Marcel Thum	









10:30 - 11:00	Coffee Break (Meeting Hall)			
11:00 - 12:15	Sascha Becker (University of Warwick, CAGE)			
Keynote Room Brussels	Consequences of Forced Migration			
12:15 - 13:30	Lunch (Meeting Hall)			
	Room 1 Session B1: European Identity, Trust and Democracy Chair: Daniela Steinbrenner		Room 2 Session B2: Behavioural Responses to Taxation Chair: Zareh Asatryan	
	Political Economy of Trust in National and European Institutions		Nudging for to analysis	ax compliance: A meta-
	Galina Kolev		Armenak Antii	nyan and <u>Zareh Asatryan</u>
	Discussant: Christian Ochsner		Discussant: Ca	arla Krolage
	Salient History Christian Ochsner and Felix Rösel		Automatic Stabilization and Labor Supply	
	Discussant: Lusine Badalyan		Mathias Dolls, Clemens Fuest, Andreas Peichl and <u>Christian Wittneben</u>	
	Democracy and Institutional Quality: Theory and Evidence		Discussant: Cristian Usala	
13:30 - 15:00	Tommy Krieger Discussant: Manuel Funke		The Fiscal Truth: Personal Fiscal Information Curbs Enthusiasm for Tax and Spend	
	335333333333333333333333333333333333333		Kaetana Leontjeva	
			Discussant: Sebastian Blesse	
	Heinz-König-Hall Session B3: Selection and Bo Chair: Theresa Bührle	ehaviour of Pol	iticians	
	Does the entry of a woman into political office affect policy choices?	The Effect of I Laws on Polit side Income: from Tax Retu	ician's Out- Evidence	Fiscal Rules and the selection of politicians: evidence from Italian municipalities
	<u>Thushyanthan Baskaran</u> Carina Neisse		r and <u>Nils</u>	Matteo Gamalerio
	Discussant: Joerg Stahl	and Zohal Hessami <u>Wehrhöfer</u> Discussant: Joerg Stahl Discussant: M Quinckhardt		Discussant: Nils Wehrhöfer
15:00 – 15:30	Coffee Break	ı		1









	Room 1		Room 2	
	Session C1: Populism Chair: Verena Dutt		Session C2: Fiscal Policy and Voting Chair: Sebastian Blesse	
	Never Forget the First Time: The Persistent Effects of Corruption and the Rise of Pop- ulism in Italy			al Impact of Wealth Redis- ridence from the Italian 1
	Gianmarco Daniele, Marco Le Moglie and Arnstein Aassve		<u>Bruno Caprettini</u> , Lorenzo Casaburi and Miriam Venturini	
	Discussant: Zareh Asatryan		Discussant:	Catarina Alvarez
	Populism: A Macroeconomic Hi <u>Manuel Funke</u> , Moritz Schularick	·	education, f	sive taxes, stupid! Mayors' iscal rules, and reelection
	toph Trebesch Discussant: Tommy Krieger		Matteo Alpino, Zareh Asatryan, <u>Sebastian</u> <u>Blesse</u> and Nils Wehrhöfer	
			Discussant: Matteo Gamalerio	
15:30 - 17:00	Populist United: A Theory of Intra-Party Bargaining under Policy Constraints		The Electoral Consequences of a Tax Reform under Partial Decentralization	
	Konstantinos Matakos and Nikitas Konstan- tinidis		Catarina Alvarez	
	Discussant: Eckhard Janeba		Discussant: Bruno Caprettini	
	Heinz-König-Hall Session C3: Lobbying and Polit Chair: Leonie Fischer	ical Alignment		
	Who pays a visit to Brus- sels? Cross-border firm value effects of meetings with European Commission-	Political Con and Competi Public Procu Markets	ition on	The mechanisms of the alignment bias in a mature democracy: Evidence from Germany
	ers <u>loerg Stahl</u> and Kizkitza Bi-	<u>Vitezslav Titl</u> Baránek	and Bruno	Matthias Quinckhardt Discussant: Vitezslav Titl
	guri Discussant: Dimitri Szerman	Discussaiit: v		









Poster Session and Get-Together with Drinks and Snacks

Qualitative Tax Disclosure and Tax Aggressiveness

Elisa Casi, Carol Seregni and Barbara Stage

Discussant: Jan Möhlmann

The Effects of Early Retirement Incentives on Retirement Decisions

Carla Krolage and Mathias Dolls

Discussant: Han Ye

The lure of onshore and offshore tax havens to shift profits: the case of Czech Republic

Danuse Nerudova, <u>Marian Dobranschi</u>, Veronika Solilova and Marek Litzman

Discussant: Daniela Steinbrenner

The Reverse Charge Mechanism - An Effective Measure against VAT Fraud in the EU?

Wojciech Stiller and Marwin Heinemann

Discussant: Theresa Bührle

Risk-taking of fund managers and capital gains taxation in the US

Theresa Bührle and Chia-Yi Yen

Best Score in the Match: Marginal Taxation and Labor Mobility in the European Football

Market

Cristian Usala and Rinaldo Brau

Discussant: Diego d'Andria

The Influence of Fragmentation of Political Interests on Public Enterprises - Evidence

from German Micro-level Data

<u>David Boll</u> and Marcus Sidki Discussant: Yannick Bury

Tax Havens and Welfare in Non-Haven Countries in a Dynamic World

Zarko Kalamov

Discussant: Christopher Ludwig

Country-Specific Incentives for Multinational Corporations to Relocate Income

Christopher Ludwig

Impact of the German Real Estate Transfer Tax on the Commercial Real Estate Market

Coletta Frenzel Baudisch and Carolin Dresselhaus

Discussant: Leonie Fischer

Measures and Effects of Taxing the Digital Economy: Capital Market Reaction to the Eu-

ropean Commission's Digital Tax Proposals

Daniel Klein

19:00

17:00 - 18:30

Dinner









2019 ZEW Public Finance Conference

The Political Economy of European (Dis)Integration

PROGRAMME

Friday, 3 May 2019

Reinelt

	Room 1		Room 2		
	Session D1: Attitudes towards Immigra-		Session D2: Corporate Taxation		
	tion Chair: Leonardo M. Giuffrida		Chair: Barbara Stage		
	Anti-immigration sentiment in the proximity of migration centers		Dutch Shell Companies and International Tax Planning		
	<u>Diego Cortés</u> and Mojca Rožman		Arjan Lejour, <u>lan Möhlmann</u> , Maarten Van 't Riet and Thijs Benschop		
	Discussant: Ivo Bischoff				
			Discussant: Johanne	es Voget	
	Regional Heterogene	Refugees Welcome? Understanding the Regional Heterogeneity of Anti-Foreigner Hate Crimes in Germany		Tax Haven Investors and Corporate Profitability - Evidence of Profit Shifting by Ger-	
	Horst Entorf and Marti	n Lange		es of Multinational Firms	
	Discussant: Moritz Ma	rbach	Sarah Godar		
				Stage	
	The Electoral Consequences of Restrict- ing Labor Market Access for Refugees: Evidence from Germany		Due 64 Terretter and	Devil and a Table of	
			Profit Taxation and Bank Risk Taking		
	Moritz Marbach		Michael Kogler		
09:00 – 11:00				Discussant: Olli Ropponen	
	Discussant: Martin Lange				
	The Effect of Socialism on Attitudes toward Immigration		On the Optimal Design of Interest Limitations Rules		
	Martin Lange		Olli Ropponen and Seppo Kari		
		Discussant: Thushyanthan Baskaran		Discussant: Thiess Büttner	
		unan baskaran			
	Heinz-König-Hall	- D-6			
	Session D3: Euro Are Chair: Florian Buhlmar				
	Euro area fiscal policy changes: an examination of the past two decades	An Unemploy- ment Re-Insur- ance Scheme for the Eurozone?	different pro- posals for a Euro-	The Behavioral Eco- nomics of Currency Un- ions: Economic Inte- gration and Monetary	
	Claudia Braz and <u>Ni-</u>	Stabilizing and Redistributive Ef-	pacity	Policy	
	<u>colas Carnot</u>	fects	Sebastian Weiske	Akvile Bertasiute, Do- menico Massaro and	
	Discussant: Mathias	Mathias Dolls	and <u>Mustafa Yeter</u>	Matthias Weber	
	Dolls	וט	Discussant: Nico- las Carnot	Discussant: Timo	
		Discussant: Desi-		D. Jane II	

rée Christofzik









11:00 - 11:30	Coffee Break (Meeting Hall)				
11:30 – 12:45 Keynote	Room Brussels Andrew Moravcsik (Princeton University) Crisis in Europe: Why Europeans Should Be Less Pessimistic				
12:45 – 14:00	Lunch (Meeting Hall)				
	Room 1 Session E1: Fiscal Fe Chair: Justus Nover		Room 2 Session E2: VAT and t Chair: Albrecht Bohne	he Formal Sector	
	Efficiency and Equity Effects of Place-Based Policies: Evidence from Capital Subsidies in East Germany Tobias Etzel, Sebastian Siegloch and Nils Wehrhöfer Discussant: Ekkehard Köhler Investigating the Link between Verti-		Harnessing Deductions to Increase Tax Compliance and Formalization Albrecht Bohne and Jan Sebastian Nimczik Discussant: Effrosyni Adamopoulou Procuring Firm Growth: The Effects of Government Purchases on Firm Dynamics		
14:00 – 16:00	cal Transfers and Local Public Investment – Evidence from a German State Ekkehard Köhler and Yannick Bury Discussant: Mustafa Yeter Fiscal Equalization and Shifts in Sectoral Employment - Evidence from German Federal States 1970-2016 Yannick Bury and Lars P. Feld Discussant: Justus Nover		Claudio Ferraz, Frederico Finan and Dimitri Szerman Discussant: Leonardo Giuffrida Not Just a Work Permit: EU Citizenship and the Consumption Behavior of Documented and Undocumented Immigrants Effrosyni Adamopoulou and Ezgi Kaya Discussant: Han Ye Income Tax Deductibility of Services to Combat VAT Evasion Thiess Buettner, Boryana Madzharova and Orlando Zaddach		
	Heinz-König-Hall Session E3: Fiscal Ro Chair: Friedrich Heine		Discussant: Albrecht Bo	ohne	
	Do countries learn from past uncertain fiscal outcomes? New evidence from panel data for the EU Philipp Mohl and Gilles Mourre Discussant: Wolf Heinrich Reuter	Consistent Flexibility: Enforcement of Fiscal Rules Through Political Incentives Eckhard Janeba and Valerio Dotti Discussant: Konstantinos Matakos	Does Accrual Accounting Alter Fiscal Policy Decisions? - Evidence from Germany Désirée Christofzik Discussant: Friedrich Heinemann	On the design of stabilising fiscal rules Wolf Heinrich Reuter, Olegs Tkačevs and Kārlis Vilerts Discussant: Philipp Mohl	
16:05 – 16:15	Closing Remarks (Foyer)				