

### PROGRAMME

#### THURSDAY, 16 APRIL 2015

**Parallel Session 1a**  
LUDWIG ERHARD ROOM  
**Education**

- 12:00 – 12:35 **Does Public Education Expansion Lead to Trickle-Down Growth?**  
Sebastian Böhm, VOLKER GROSSMANN (University of Fribourg) and  
Thomas M. Steger  
Discussant: Ben Heijdra
- 12:35 – 13:10 **Life in Shackles? The Quantitative Implications of Reforming the Educational Loan System**  
BEN J. HEIJDRRA (University of Groningen), Fabian Kindermann and Laurie S. M. Reijnders  
Discussant: Volker Grossmann

**Parallel Session 1b**  
RICHARD MUSGRAVE ROOM  
**Political Economy**

- 12:00 – 12:35 **Pocketbook Voting and Social Preferences in Referenda**  
Johannes Meya, PANU POUTVAARA (Ifo Institute), and Robert Schwager  
Discussant: Anirban Mitra
- 12:35 – 13:10 **Electoral Uncertainty, Income Inequality and the Middle Class**  
ANIRBAN MITRA (University of Oslo) and Shabana Mitra  
Discussant: Panu Poutvaara

13:10 – 14:20 **Lunch**

**Parallel Session 2a**  
RICHARD MUSGRAVE ROOM  
**Optimal Taxation**

- 14:20 – 14:55 **Optimal Income Taxation when Skills and Behavioral Elasticities are Heterogeneous**  
LAURENCE JACQUET (University of Cergy-Pontoise) and Etienne Lehmann  
Discussant: Sebastian Findeisen

on Public Sector Economics

**16–18 April**

- 14:55 – 15:30 **Efficiency, Welfare, and Political Competition**  
Felix J. Bierbrauer and PIERRE C. BOYER (University of Mannheim)  
Discussant: Bas Jacobs
- 15:30 – 16:05 **Redistribution and Insurance with Simple Tax Instruments**  
SEBASTIAN FINDEISEN (University of Mannheim) and Dominik Sachs  
Discussant: Pierre C. Boyer
- 16:05 – 16:40 **Redistributive Politics and the Tyranny of the Middle Class**  
Floris T. Zoutman, BAS JACOBS (Erasmus University Rotterdam)  
and Egbert L.W. Jongen  
Discussant: Laurence Jacquet

**Parallel Session 2b**  
LUDWIG ERHARD ROOM  
**Taxation I**

- 14:20 – 14:55 **The Effect of VAT Threshold on the Behavior of Small Businesses: Evidence and Implications**  
JARKKO HARJU (VATT), Tuomas Matikka and Timo Rauhanen  
Discussant: Floris Zoutman
- 14:55 – 15:30 **The Effect of Capital Taxation on Household's Portfolio Composition and Intertemporal Choice**  
FLORIS ZOUTMAN (NHH Norwegian School of Economics)  
Discussant: Jarkko Harju
- 15:30 – 16:05 **Do Higher Corporate Taxes Reduce Wages? Micro Evidence from Germany**  
Clemens Fuest, ANDREAS PEICHL (ZEW, Mannheim)  
and Sebastian Siegloch  
Discussant: Massimo Bordignon
- 16:05 – 16:40 **Does Fiscal Devaluation Really Work? Evidence from an Italian Experiment**  
MASSIMO BORDIGNON (Catholic University of Milan), Marie-Luise Schmitz and  
Gilberto Turati  
Discussant: Andreas Peichl
- 18:00 **Richard Musgrave Lecture (Raj Chetty) & Dinner**  
Lecture venue: Freskensaal, University of Munich  
Dinner location: Restaurant *Spatenhaus an der Oper*

### FRIDAY, 17 APRIL 2015

**Parallel Session 3a**  
LUDWIG ERHARD ROOM  
**Redistribution and Welfare**

- 09:30 – 10:20 **Commitment and Welfare**  
Frank N. Caliendo and T. SCOTT FINDLEY (Utah State University)  
Discussant: Ngo van Long
- 10:20 – 11:10 **Kant's Rule of Behavior and Kant-Nash Equilibria in Games of Contributions to Public Goods**  
Arghya Ghosh and NGO VAN LONG (McGill University)  
Discussant: T. Scott Findley

**Parallel Session 3b**  
RICHARD MUSGRAVE ROOM  
**Taxation II**

- 09:30 – 10:05 **Mobility and Progressive Taxation**  
Marcus Roller and KURT SCHMIDHEINY (University of Basel)  
Discussant: Håkan Selin
- 10:05 – 10:40 **Eliciting Taxpayer Preferences Increases Tax Compliance**  
Cait Lambertson, JAN-EMMANUEL DE NEVE (University College London & London School of Economics)  
and Michael I. Norton  
Discussant: Kurt Schmidheiny
- 10:40 – 11:15 **Estimating Participation Responses Using Transfer Program Reform**  
Spencer Bastani, Ylva Moberg and HÅKAN SELIN  
(Institute for Evaluation of Labour Market and Education Policy)  
Discussant: Jan-Emmanuel De Neve
- 11:15 – 11:30 **Coffee Break**

## on Public Sector Economics

16–18 April

**Plenary Session**  
LUDWIG ERHARD ROOM  
**Award Candidates**

11:30 – 12:05 **Balance Sheet Disclosure and the Budget Cycle of Italian Municipalities**  
LUCA REPETTO (CEMFI)

12:05 – 12:40 **Voluntary Disclosure of Evaded Taxes – Increasing Revenues, or Increasing Incentives to Evade?**  
DOMINIKA LANGENMAYR (University of Munich)

12:40 – 13:50 **Lunch**

**Plenary Session**  
LUDWIG ERHARD ROOM  
**Keynote Lecture**

13:50 – 15:00 **Income Tax and Retirement Schemes**  
GUY LAROQUE (Sciences Po) and Philippe Choné  
Discussant: Eytan Sheshinski

15:00 – 15:15 **Coffee Break**

**Parallel Session 4a**  
RICHARD MUSGRAVE ROOM  
**Corporate Taxation**

15:15 – 15:50 **Patent Boxes and Patents Location Decisions**  
Annette Alstadsæter, Salvador Barrios, GAËTAN NICODÈME  
(European Commission), Agnieszka Maria Skonieczna and Antonio Vezzani  
Discussant: Shafik Hebous

15:50 – 16:25 **Corporate Taxes and Strategic Patent Location within Multinational Firms**  
Tobias Böhm, Tom Karkinsky, Bodo Knoll and NADINE RIEDEL (University of Bochum)  
Discussant: Gaëtan Nicodème

16:25 – 17:00 **Evaluating the Effects of ACE Systems on Debt Financing and Investments**  
SHAFIK HEBOUS (Goethe University Frankfurt) and Martin Ruf  
Discussant: Nadine Riedel

17:00 – 17:35 **Income Shifting under Losses**  
Arnt O. Hopland, Petro Lisowsky, Mohammed Mardan and DIRK SCHINDLER  
(Norwegian School of Economics)  
Discussant: Marko Koethenbueger

## on Public Sector Economics

16–18 April

**Parallel Session 4b**

LUDWIG ERHARD ROOM

**Transfers and the Public Sector**

- 15:15 – 15:50     **'Hold that Ghost': Local Government's Cheating on Transfers**  
Dirk Foremny, Jordi Jofre-Monseny and ALBERT SOLÉ-OLLÉ (University of Barcelona)  
Discussant: Roland Hodler
- 15:50 – 16:25     **Do Politicians Award Discretionary Grants to Core Supporters? Evidence from a German State**  
Björn Kauder, NIKLAS POTRAFKE (Ifo Institute), and Markus Reischmann  
Discussant: Albert Solé-Ollé
- 16:25 – 17:00     **Ethnic Favoritism: An Axiom of Politics?**  
Giacomo De Luca, ROLAND HODLER (University of St. Gallen), Paul A. Raschky, and Michele Valsecchi  
Discussant: Niklas Potrafke
- 19:30                **Conference Dinner and Award Presentation of the Distinguished CESifo Affiliate Prize**  
  
**Dinner Location:** *Restaurant am Chinesischen Turm*

### SATURDAY, 18 APRIL 2015

#### Parallel Session 5a

RICHARD MUSGRAVE ROOM

#### Firms and Banks

- 09:30 – 10:05 **Efficiency Costs of Dividend Taxation with Managerial Firms**  
MARKO KOETHENBUERGER (ETH Zurich) and Michael Stimmelmayer  
Discussant: Andreas Haufler
- 10:05 – 10:40 **Introducing an IP-Licence Box in Switzerland: Quantifying the Effects**  
Florian Chatagny, Marko Koethenbueger and MICHAEL STIMMELMAYR (ETH Zurich)  
Discussant: Dirk Schindler
- 10:40 – 11:15 **Regulatory Competition in Capital Standards with Selection Effects among Banks**  
ANDREAS HAUFLER (University of Munich) and Ulf Maier  
Discussant: Michael Stimmelmayer

#### Parallel Session 5b

LUDWIG ERHARD ROOM

#### Tax Competition

- 09:30 – 10:05 **Learning to Tax - Interjurisdictional Tax Competition under Incomplete Information**  
JOHANNES BECKER (University of Münster) and Ronald B. Davies  
Discussant: Juni-Ichi Itaya
- 10:05 – 10:40 **Competitive Nonlinear Income Taxation Revisited**  
JOHN WILSON (Michigan State University), Lixin Ye and Chenglin Zhang  
Discussant: Johannes Becker
- 10:40 – 11:15 **Does Endogenous Timing Matter in Implementing Partial Tax Harmonization?**  
JUN-ICHI ITAYA (Hokkaido University) and Chikara Yamaguchi  
Discussant: John Wilson
- 11:15 – 11:30 **Coffee Break**

## on Public Sector Economics

16–18 April

**Parallel Session 6a**

RICHARD MUSGRAVE ROOM

**Political Economy II**

- 11:30 – 12:05    **Bribery, Extortion and Citizen Complaints**  
Charles Angelucci and ANTONIO RUSSO (ETH Zurich)  
Discussant: Vesa Kannianen
- 12:05 – 12:40    **The Value of NATO Option for a New Member**  
VESA KANNIAINEN (University of Helsinki) and Staffan Ringbom  
Discussant: Antonio Russo

**Parallel Session 6b**

LUDWIG ERHARD ROOM

**Commodity Taxation**

- 11:30 – 12:05    **Second-Best Carbon Taxation in the Global Economy: The Green Paradox and Carbon Leakage Revisited**  
FREDERICK VAN DER PLOEG (University of Oxford)  
Discussant: Sebastian Koehne
- 12:05 – 12:40    **On the Taxation of Durable Goods and Housing**  
SEBASTIAN KOEHNE (IIES, Stockholm University)  
Discussant: Frederick van der Ploeg
- 12:40            **Lunch**

**End of the Conference**