

### PROGRAMME

Thursday, 21 January

#### Session 1A

##### Optimal Taxation

Chair: Syed M. Ahsan  
(LUDWIG ERHARD ROOM)

09:10 - 09:45 **Income Taxation with Frictional Labor Supply**

NICOLAS WERQUIN

*Candidate for CESifo Affiliate Prize*

09:45 - 10:20 **Optimal Taxation in a Unionised Economy**

VIDAR CHRISTIANSEN

Discussant: Ray Rees

10.20 –10:55 **Optimal Taxation the Household**

Patricia Apps and RAY REES

Discussant: Vidar Christiansen

#### Session 1 B

##### Corporate Taxation (Empirics)

Chair: Valeria Merlo  
(RICHARD MUSGRAVE ROOM)

09:10 - 09:45 **Inter Vivos Transfers of Ownership in Family Firms**

James R. Hines Jr., NIKLAS POTRAFKE, Marina Riem and Christoph Schinke

Discussant: Thomas Stratmann

09:45 - 10:20 **Entrepreneurs' income taxation and firms' productivity**

JARKKO HARJU and Tuomas Kosonen

Discussant: Valeria Merlo

10.20 –10:55 **The Impact of Thin Capitalization Rules on the Location of Multinational Firms' Foreign Affiliates**

VALERIA MERLO, Nadine Riedel and Georg Wamser

Discussant: Jarkko Harju

10:55 - 11:10 **Coffee Break**

## on Public Sector Economics

21 January

### Session 2 A

#### VAT and Tax Compliance Chair: Lars Feld

- 11:10 - 11:45 **Consumers as tax auditors**  
JOANNA NARITOMI  
*Candidate for CESifo Affiliate Prize*
- 11:45 - 12:20 **Pre-announced VAT Increases and the Sales of Consumer Durables**  
THIESS BÜTTNER and Boryana Madzharova,  
Discussant: Lars Feld
- 12.20 - 12:55 **Commitment to pay taxes: A field experiment on the importance of promise**  
LARS FELD  
Discussant: Thiess Büttner

### Session 2 B

#### Simulating Taxes Chair: Peter B. Sorensen

- 11:10 - 11:45 **The Trade-Off between Efficiency and Fiscal Equity in a Federation with Provincial Resource Revenues**  
BEV DAHLBY  
Discussant: Andreas Peichl
- 11:45 - 12:20 **Jointly Optimal Income Taxes for Different Sources of Income**  
ANDREAS PEICHL  
Discussant: Peter Birch Sorensen
- 12.20 - 12:55 **Taxation and the optimal constraint on corporate debt finance: why a Comprehensive Business Income Tax is suboptimal**  
PETER B. SORENSEN  
Discussant: Bev Dahlby
- 12:55 - 13:55 **Lunch**

### Session 3 A

#### Income Taxation Chair: Tuomas Kosonen

- 13:55 - 14:30 **The Elasticity of Taxable Income: Evidence from Changes in Regional Income Tax Rates in Finland**  
TUOMAS MATIKKA and Jarkku Harju  
*Candidate for CESifo Affiliate Prize*

## on Public Sector Economics

21 January

14:30 -15:05 **Social Security Contributions and the Business Cycle**  
Anna Almosova, MICHAEL C. BURDA and Simon Voigts  
Discussant: Peter Egger

15:05 -15:40 **The Taxing Deed of Globalization**  
PETER EGGER  
Discussant: Tuomas Kosonen

15:40 -16:15 **The accuracy of bunching method under optimization frictions: Students' constraints**  
TUOMAS KOSONEN and Tuomas Matikka  
Discussant: Michael Burda

### Session 3 B

#### Political Economy and Public Goods Chair: Matthias Polborn

13:55 - 14:30 **Public debt and the political economy of reforms**  
PIERRE BOYER and Christoph Esslinger  
Discussant: Ngo Van Long

14:30 -15:05 **Games with a Virtual Co-mover Structure: Applications to the Theory of Private Contribution to Public Goods**  
NGO VAN LONG  
Discussant: Emmanuel Ornelas

15:05 -15:40 **The Limits of Political Compromise: Debt Ceilings and Political Competition**  
Alexandre B. Cunha and EMANUEL ORNELAS  
Discussant: Matthias Polborn

15:40 -16:15 **Intra-Party Disagreement and Inter-Party Polarization**  
MATTHIAS POLBORN and James M. Snyder  
Discussant: Pierre Boyer

16:15-16:30 **Coffee Break**

### Session 4 A

#### Political Economists Chair: Henning Bohn

16:30 -17:05 **Precise Control over Legislative Vote Outcomes: A Forensic Approach to Political Economics**  
MICHAELA SLOTWINSKI  
*Candidate for CESifo Affiliate Prize*

## on Public Sector Economics

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**21 January**

17:05 -17:40 **Are Certificate-of-Need Laws Barriers to Entry? How They Affect Access to MRI, CT, and PET Scans**  
THOMAS STRATMANN and Matthew C. Baker  
Discussant: Niklas Potrafke

### **Session 4 B**

#### **Corporate Taxation (Theory)**

**Chair: Michael Stimmelmayer**

16:30 – 16:55 **Immobilizing Corporate Income Shifting: Should It Be Safe to Strip in the Harbor?**  
Thomas A. Gresik, Dirk Schindler, and Guttorm Schjelderup  
Discussant: Marco Runkel

16:55 – 17:20 **On the Implications of Introducing Cross-Border Loss-Offset in the European Union**  
Zarko Kalamov and MARCO RUNKEL  
Discussant: Michael Stimmelmayer

17:20 – 17:45 **Tax-Induced Transfer Pricing and Corporate Agency Costs**  
Marko Koethenbueger and MICHAEL STIMMELMAYR  
Discussant: Dirk Schindler

19:30 **Conference Dinner**

*END OF CONFERENCE*