

## Public Sector Economics

Munich, 12 – 14 April 2018

### Programme

#### Thursday, 12 April 2018

##### Parallel Session 1a - Ludwig Erhard Room

##### Political Economy in the Lab

Chair: Eckhard Janeba

12:00 – 12:35 **The Value of Consensus: Information Aggregation in Committees with Vote-Contingent Payoffs**

Yves Breitmoser and JUSTIN VALASEK (WZB Berlin)

Discussant: Eckhard Janeba

12:35 – 13:10 **Preferences over Taxation of High Income Individuals: Evidence from Online and Laboratory Experiments**

Dirk Engelmann, ECKHARD JANEBA (University of Mannheim), Lydia Mechtenberg and Nils Wehrhofer

Discussant: Justin Valasek

##### Parallel Session 1b - Richard Musgrave Room

##### Optimal Taxation I

Chair: Bas Jacobs

12:00 – 12:35 **Optimal Taxation under a Consumption Target**

Junichi Minagawa and THORSTEN UPMANN (Helmholtz-Institute for Functional Marine Biodiversity at the Oldenburg University)

Discussant: Bas Jacobs

12:35 – 13:10 **Optimal Taxation of Income and Human Capital and Skill-Biased Technical Change**

BAS JACOBS (Erasmus University Rotterdam, Tinbergen Institute) and Uwe Thuemmel

Discussant: Thorsten Upmann

13:10 – 14:20 Lunch

## **Parallel Session 2a – Ludwig Erhard Room**

### **Fiscal Federalism**

**Chair: Simone Moriconi**

- 14:20 – 14:55 **Revenue Shocks and Fiscal Capacity: Evidence from Brazil**  
Claudio Ferraz, DIRK FOREMNY (Universitat de Barcelona and I.E.B.) and Juan Francisco Santini  
Discussant: Marko Köthenbürger
- 14:55 – 15:30 **Local Border Reforms and Economic Activity**  
Peter H. Egger, MARKO KÖTHENBÜRGER (ETH Zurich) and Gabriel Loumeau  
Discussant: Simone Moriconi
- 15:30 – 16:05 **Higher Education Supply, Local Competition and Economic Performance: Evidence from Italy**  
Elena Cottini, Paolo Ghinetti and SIMONE MORICONI (IESEG School of Management, LEM)  
Discussant: Dirk Foremny

## **Parallel Session 2b – Richard Musgrave Room**

### **Social Security**

**Chair: Marie Louise Leroux**

- 14:20 – 14:55 **The Macroeconomic Effects of Longevity Risk under Private and Public Insurance and Asymmetric Information**  
BEN HEIJDDRA (University of Groningen), Yang Jiang and Jochen O. Mierau  
Discussant: Volker Grossmann
- 14:55 – 15:30 **R&D-Driven Medical Progress, Health Care Costs, and the Future of Human Longevity**  
Sebastian Böhm, VOLKER GROSSMANN (University of Fribourg) and Holger Strulik  
Discussant: Marie Louise Leroux
- 15:30 – 16:05 **Long-term Care Insurance: Knowledge Barriers, Risk Perception and Adverse Selection**  
Martin Boyer, Philippe De Donder, Claude Fluet, MARIE LOUISE LEROUX (ESG, UQAM) and Pierre-Carl Michaud  
Discussant: Ben Heijdra
- 18:00 Musgrave Lecture (Devereux) & Dinner

# CESifo AREA CONFERENCES

**Friday, 13 April 2018**

## **Plenary Session - Ludwig Erhard Room**

### **Award Candidates**

**Chair: Rick van der Ploeg**

- 09:15 – 09:40 **Optimal Taxation of Robots**  
UWE THUEMMELE (Erasmus University Rotterdam)
- 09:40 – 10:05 **Corporate Taxation, Tax Administration and Development**  
MOHAMMED MARDAN (ETH Zurich)
- 10:05 – 10:30 **Inheritance Tax Evasion: Spousal Bequests and Under-reporting of Inheritances in Sweden**  
SEBASTIAN ESCOBAR (Uppsala University)
- 10:30 – 10:55 **Who Understands The French Income Tax? Bunching Where Tax Liabilities Start**  
RAPHAEL LARDEUX (INSE)
- 10:55 – 11:10 Coffee Break

## **Parallel Session 3a - Ludwig Erhard Room**

### **Empirical Political Economy**

**Chair: Michaela Slotwinski**

- 11:10 – 11:45 **The Democratic-Republican Presidential Growth Gap and the Partisan Balance of the State Governments**  
Dodge Cahan and NIKLAS POTRAFKE (ifo Institute and University of Munich)  
Discussant: Michaela Slotwinski
- 11:45 – 12:20 **Women Leaving the Playpen: The Emancipating Role of Female Suffrage**  
MICHAELA SLOTWINSKI (University of Basel) and Alois Stutzer  
Discussant: Niklas Potrafke

## **Parallel Session 3b - Richard Musgrave Room**

### **Welfare**

**Chair: Paolo Giovanni Piacquadio**

- 11:10 – 11:45 **Dynamic Consistency and Regret**  
Frank N. Caliendo and T. SCOTT FINDLEY (Utah State University)  
Discussant: Paolo Giovanni Piacquadio
- 11:45 – 12:20 **The Measurement of Individual and Social Deprivation**  
PAOLO GIOVANNI PIACQUADIO (University of Oslo and Statistics Norway)  
Discussant: T. Scott Findley

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12:20 – 13:30 Lunch

## **Plenary Session – Ludwig Erhard Room**

### **Keynote Lecture**

**Chair: Rick van der Ploeg**

13:30 – 14:40 **Mirrlees meets Diamond-Mirrlees: Simplifying Nonlinear Income Taxation**  
FLORIAN SCHEUER (University of Zurich) and Ivan Werning

14:40 – 14:55 Coffee Break

## **Parallel Session 4a - Ludwig Erhard Room**

### **Firms and Corporate Taxation**

**Chair: Doina Radulescu**

14:55 – 15:30 **Stock Market Behavior on Ex-Dividend Dates: The Case of Cum-Ex Transactions in Germany**  
THIESS BUETTNER (FAU), Carolin Holzmann, Felix Kreidl, and Hendrik Scholz  
Discussant: Alfons Weichenrieder

15:30 – 16:05 **Do Stringent Environmental Policies Deter FDI? M&A versus Greenfield**  
Sylwia Bialek and ALFONS WEICHENRIEDER (Goethe University)  
Discussant: Doina Radulescu

16:05 – 16:40 **Effect of Exchange Rate Movements on Profit Shifting. The Case of the Swiss Franc**  
Federica Liberini and DOINA RADULESCU (University of Bern)  
Discussant: Thies Buettner

## **Parallel Session 4b - Richard Musgrave Room**

### **Tax Theory**

**Chair: Marco Runkel**

14:55 – 15:30 **Royalty Taxation under Tax Competition and Profit Shifting**  
Steffen Juraneck, DIRK SCHINDLER (Norwegian School of Economics) and Andrea Schneider  
Discussant: Thomas Gresik

15:30 – 16:05 **Border Adjusted Taxes, Cash Flow Taxes, and Transfer Pricing**  
Eric W. Bond and THOMAS GRESIK (University of Notre Dame)  
Discussant: Michael Stimmelmayer

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16:05 – 16:40 **Tax Competition in Developed, Emerging and Developing Regions - Same Same but Different?**

Mohammed Mardan and MICHAEL STIMMELMAYR (ETH Zurich)  
Discussant: Marco Runkel

16:40 – 17:15 **Climate Policy and Optimal Public Debt**

Maximilian Kellner and MARCO RUNKEL (Technische Universität Berlin)  
Discussant: Dirk Schindler

19:30 Conference Dinner at Restaurant Hirschau

## **Saturday, 14 April 2018**

### **Parallel Session 5a - Ludwig Erhard Room**

#### **Empirical Public Finance**

**Chair: Matthias Wrede**

09:15 – 09:50 **Tax Responses when Frictions Dissolve...or when Swedes disinherited themselves**

Sebastian Escobar, Henry Ohlsson and HAKAN SELIN (The Institute for Evaluation of Labour Market and Education Policy (IFAU))  
Discussant: Matthias Wrede

09:50 – 10:25 **Decentralization of Nursing-home Regulation**

MATTHIAS WREDE (Friedrich-Alexander-University Erlangen-Nürnberg (FAU))  
Discussant: Hakan Selin

### **Parallel Session 5b - Richard Musgrave Room**

#### **Optimal Taxation II**

**Chair: Pierre Pestieau**

09:15 – 09:50 **The Indirect Fiscal Benefits of Low-skilled Immigration**

DOMINIK SACHS (University of Munich)  
Discussant: Pierre Pestieau

09:50 – 10:25 **Premature Deaths, Accidental Bequests and Fairness**

Marc Fleurbaey, Marie-Louise Leroux, PIERRE PESTIEAU (CORE), Gregory Ponthiere and Stephane Zuber  
Discussant: Dominik Sachs

10:25 – 10:40 Coffee Break

# CESifo AREA CONFERENCES

## Parallel Session 6a – Ludwig Erhard Room

### Experimental Public Economics

Chair: Robert Dur

- 10:40 – 11:15 **Embedding as a Pitfall for Survey-based Welfare Indicators: Evidence from an Experiment**  
CLEMENS HETSCHKO (Freie Universität Berlin), Louisa von Reumont and Ronnie Schöb  
Discussant: Johannes Rincke
- 11:15 – 11:50 **Who to Target in Fundraising? A Field Experiment on Gift Exchange**  
Tobias Cagala, Ulrich Glogowsky and JOHANNES RINCKE (University of Erlangen-Nuremberg)  
Discussant: Robert Dur
- 11:50 – 12:25 **Salience of Law Enforcement: A Field Experiment**  
ROBERT DUR (Erasmus University Rotterdam) and Ben Vollaard  
Discussant: Clemens Hetschko

## Parallel Session 6b – Richard Musgrave Room

### Theoretical Political Economy

Chair: Ngo Van Long

- 10:40 – 11:15 **The Political Economy of Multilateral Aid Funds**  
JENNY SIMON (Stockholm Institute of Transition Economics) and Justin Valasek  
Discussant: Nicolas Werquin
- 11:15 – 11:50 **Taxes and Turnout**  
Felix Bierbrauer, Aleh Tsyvinski and NICOLAS WERQUIN (Toulouse School of Economics)  
Discussant: Ngo Van Long
- 11:50 – 12:25 **Preference Divergence between the Electorate and their Elected Representatives**  
Didier Laussel and NGO VAN LONG (McGill University)  
Discussant: Jenny Simon
- 12:25 Light Lunch and End of Conference