DESIGN AND IMPACT OF TAX REFORM, October 4-5th, 2012 - PROGRAM

Program Committee: Michael Devereux, Christian Keuschnigg, Thomas Piketty

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THURSDAY, October 4, 2012

Session 1: morning

11.00 - 11.30  Registration, Welcoming Remarks

               RICHARD BLUNDELL, University College London and Institute for Fiscal Studies

12.30 - 13.30  1. The Design of Unemployment Transfers: Evidence from a Dynamic Structural Life-Cycle Model
               PETER HAAN, DIW Berlin, and Victoria Prowse, Cornell University
               Discussant: Christian Haefke, Institute for Advanced Studies

13.30 - 14.00  Lunchbreak

14.00 - 15.00  2. Tax Reform and Intertemporal Shifting of Wage Income: Evidence from Danish Monthly Payroll Records
               KLAUS THUSTRUP KREINER, University of Copenhagen, and Soren Leth-Petersen, Copenhagen and SFI, Peer Ebbe
               sen Skov, Copenhagen and Rockwool Foundation
               Discussant: Christopher Heady, University of Kent

15.00 - 16.00  3. The Taxation of Bonuses and its Effect on Executive Compensation and Risk Taking – Evidence from the UK Experience
               MAXIMILIAN VON EHRLICH and Doina Radulescu, ETH Zürich
               Discussant: Raphaël Parchet, University of Lausanne

16.00 - 17.00  4. Alleged Tax Competition: The Mysterious Death of Bequest Taxes in Switzerland
               MARIUS BRÜLHART and Raphael Parchet, University of Lausanne
               Discussant: Martin Ruf, University of Mannheim

public panel discussion

18.00 - 19:30  Tax Reform in Theory and Practice
               Prof. Richard BLUNDELL, University College London and Institute for Fiscal Studies
               Prof. Michael DEVEREUX, Oxford University Centre for Business Taxation
               Prof. Christian KEUSCHNIGG, Institute for Advanced Studies, Vienna, and University of St. Gallen

20.00  Conference dinner, Mozarthaus
FRIDAY, October 5, 2012

Session 3: morning

09.00 - 10.00  5. Corporate Taxes and Internal Borrowing Within Multinational Firms
CHRISTIAN KEUSCHNIGG, Institute for Advanced Studies and University of St. Gallen,
Peter Egger, Valeria Merlo and Georg Wamser, ETH Zürich
Discussant: Alex Stomper, Humboldt University Berlin

10.00 - 11.00  6. The Elasticity of Corporate Taxable Income: New Evidence from UK Tax Records
LI LIU, Michael Devereux, Oxford University Centre for Business Taxation, and Simon
Loretz, University of Bayreuth
Discussant: Hannes Winner, University of Salzburg

11.00 - 11.15  Coffee/Tea

THOMAS PIKETTY, Paris School of Economics

12.30 - 13.30  Lunch

Session 4: afternoon

GABRIEL ZUCMAN, Paris School of Economics, and Niels Johannesen, University of
Copenhagen
Discussant: Johannes Voget, University of Mannheim

14.30 - 15.30  8. The Incidence of a Financial Transactions Tax in a Model With Fire Sales
FELIX BIERBRAUER, University of Cologne
Discussant: Marko Koethenbuerger, University of Berne

15.30 - 15.45  Coffee/Tea

NICOLAS SERRANO-VELARDE, University of Bocconi, Ufuk Akcigit and Douglas Hanley,
University of Pennsylvania
Discussant: Michael Reiter, IHS

End of conference