

4th Annual MaTax Conference

Mannheim, September 21/22, 2017

Conference venue: ZEW, L 7, 1, 68161 Mannheim

Organizers: Philipp Doerrenberg and Katharina Nicolay (matax@zew.de)

P R O G R A M M E

Thursday, September 21, 2017

09:30	Arrival and Registration	
10:15-	Room Brussels	
10:30	Welcome Address Christoph Spengel (University of Mannheim)	
10:30– 12:00	Room Brussels Parallel Session A1*	Room 1 Parallel Session A2*
	Nadja DWENGER, Lukas Treber (both University of Hohenheim) Improving Tax Collection by Public Shaming: Evidence from Administrative Tax Data	Fabian PÖNNIGHAUS, Dominik von Hagen, (both University of Mannheim) The Impact of International Dividend and Capital Gains Taxation on cross-border M&A Prices
	Tobias Cagala, Amanda TUSET CUEVA, Johannes Rincke (all University of Erlangen-Nuremberg) Administrative Efficiency and Tax Compliance	Maximilian Todtenhaupt, Johannes VOGET (both University of Mannheim) International Taxation and Productivity Effects of M&As
	Lars-Erik Borge, Luka MARCINKO (both Norwegian University of Science and Technology) Party Effects on residential property tax	Sarah CLIFFORD (University of Copenhagen) Taxing Multinationals beyond Borders: The effect on Financial and Locational Choices
12:00	Lunch Break	
13:30-	Room Brussels	
15:00	Keynote Lecture Michael Devereux, Oxford University	
15:00	Coffee Break	

15:30- 17:30	Room Brussels Parallel Session B1*	Room 1 Parallel Session B2*
	<p>Panos MAVROKONSTANTIS (London School of Economics) Asymmetric Frictions in Adjusting Earnings: Evidence from Cypriot Tax Reforms</p> <p>Frank M. Fossen (University of Nevada), Ray Rees (LMU München), Davud ROSTAM-AFSCHAR (University Hohenheim), Viktor Steiner (FU Berlin) How Do Entrepreneurial Portfolios Respond to Income Taxation?</p> <p>Sören BLOMQUIST (Uppsala University), Whitney K. Newey (M.I.T.) The bunching estimator cannot identify the taxable income elasticity</p> <p>Anna ALMOSOVA, Michael C Burda, Simon Voigts (all HU Berlin) Social Security Contributions and the Business Cycle</p>	<p>Oana LUCA, Alexander Tieman (both IMF) Financial Sector Debt Bias</p> <p>Egbert Jongen, Arjan LEJOUR (both CPB Netherlands), Gabriella Massenz (ECB) Cheaper haircuts and more employment after VAT cut? Evidence from the Netherlands</p> <p>Annabelle Doerr (University of Basel & University of Freiburg), Sarah NECKER (University of Freiburg) The supply of undeclared work – A field experiment</p> <p>Kay Blaufus, Michael MILDE, Nadja Wolf (all University of Hannover) Learning to Save Efficiently: Tax Misperceptions and the Effect of Information Presentation on Retirement Savings</p>
18:45	Dinner at Dachgarten	

PROGRAMME

Friday, September 22, 2017

09:00-10:30	Room Brussels Parallel Session C1*	Room 1 Parallel Session C2*
	Christina ELSCHNER, Inga Hardeck, Marcel Max (all European University Viadrina) Lobbying on the BEPS Project? Assessing the Relevance of Different Interest Groups	Thomas Letsche, Elias STEINMÜLLER, Georg Wamser (all University of Tübingen) Understanding tax setting behavior of developing countries
	Kay BLAUFUS (University Hannover), Daniela Lorenz (FU Berlin), Benjamin Peuthert, Alexander N. Schwäbe (both University Hannover) Negotiating with the Tax Auditor: The Effect of Tax Auditors' Negotiation Strategy on Firms' Tax Adjustments	Mohammed MARDAN, Michael Stimmelmayer (both ETH Zurich) Tax competition in developed, emerging and developing regions – same same but different?
	Axel PRETTL (University of Tuebingen) Influence of anti-tax avoidance rules on profit shifting – examining CFC rules	Mathias DOLLS (ifo München), Nils Wehrhoefer (ZEW and University of Mannheim) Attitudes towards Institutional Reforms for the Euro Area
10:30	Coffee Break	
10:45–12:15	Room Brussels Parallel Session D1*	Room 1 Parallel Session D2*
	Nadine Kalbitz, Sebastian EICHFELDER (both University Madgeburg) Conforming tax planning: International evidence from unconsolidated data	Marko Koethenbuerger, Federica LIBERINI, Michael Stimmelmayer (all ETH Zurich) Is it just Luring Reported Profit? The Case of European Patent Boxes
	Marko Koethenbuerger, Mohammed Mardan, Michael STIMMELMAYR (all ETH Zurich) Profit shifting with loss-making MNE affiliates	Dominika LANGENMAYR (KU Eichstätt-Ingolstadt), Franz Reiter (University of Munich) Trading Offshore: Evidence on Banks' Tax Avoidance
	Raffaele Miniaci, Stefano Nembrini, Paolo PANTHEGINI (all University of Brescia) Quantile regression models and capital structure: heterogeneous reaction to tax incentives and profitability	Michael OVERESCH, Sabine Schenkelberg (both University of Cologne), Georg Wamser (University of Tuebingen) Do US firms pay less than their European peers? On firm characteristics, profit shifting opportunities, and tax legislation as determinants of tax-differentials
12:15	Lunch Break	

13:30- 15:00	Room Brussels Keynote Lecture James Hines, University of Michigan	
15:00	Coffee Break	
15:30- 17:00	Room Brussels Parallel Session E1*	Room 1 Parallel Session E2*
	Angel Cuevas, Ruben Cuevas (both Universidad Carlos III, Madrid), Andrea Lassmann, Federica LIBERINI, Antonio Russo (all ETH Zurich) The Taxman calls. How does Facebook answer? Global Effects of Taxation on Online Advertising	Tobias Bauckloh (University of Kassel), Inga HARDECK (European University Viadrina), Patrick Wittenstein (University of Hamburg), Bernhard Zwergel (University of Kassel) Do U.S. Multinational Firms Benefit from Competitive Tax Advantages in Europe? Evidence from Stock Price Reactions to EU-State Aid Investigations
	Nikolai MILOGOLOV (Gaidar Institute of Economic Policy) International Tax rules in Russia: Conceptual Findings in the light of BEPS OECD/G20 Project and Global e-Commerce Developments	Thiess BUETTNER, Carolin Holzmann, Felix Kreidl, Hendrik Scholz (all University Erlangen-Nuremberg) Stock Market Behavior on Ex-Dividend Dates: The Case of Cum-Ex Transactions in Germany
	Zarko Kalomov, Marco RUNKEL (both TU Berlin) Optimal Paternalism? A New View of the Taxation of Unhealthy Food	Jennifer BLOUIN (Wharton, University of Pennsylvania) t.b.a
17:00- 17:15	Room Brussels Closing Remarks	

* Parallel Sessions:

30 Minutes per paper (20 minutes presentation + 10 minutes for comments/discussion)

Presenting authors in capital letters