

Call for Papers

International Conference

Tax Policy Decision Making

Mannheim, October 14/15, 2010

Focus: The starting point is the permanent contrast between tax policies recommended by normative tax theory and real world tax policy decisions. This divergence is far from well understood. While for certain areas of tax policy we have rich insights, such as the tax competition literature on the cross-border links of tax reforms, many other dimensions of tax decisions have been neglected. The following questions may serve as examples for the kind of topics our conference wants to focus on:

- ▶ How do voters form their tax policy preferences? Which biases may distort this process of preference formation?
- ▶ Is there a clear link between voters' preferences and the policy decisions by political representatives? Are politicians subject to biases or do they simply respond rationally to biased voters?
- ▶ Which other forces beyond the preferences of the voters impact on legislative tax decisions?
- ▶ How important are institutions, economic or constitutional constraints? Do economic advisors have an impact on political outcomes?

The methodological scope of the conference is wide: We equally welcome theoretical contributions and empirical ones. Econometric analyses based on micro-data (such as population surveys, household panels or experiments) are invited as well as macro-data approaches (e.g. country panel analyses). We also encourage political scientists and psychologists to contribute.

Keynote speakers: Clemens Fuest, Oxford University; Jean-Robert Tyran, University of Copenhagen

Paper submission procedure: You are invited to hand in individual proposals for the conference. These should include an extended abstract or, preferably, the full paper. Submissions should be emailed as pdf file to taxpolicy@zew.de by July 15, 2010.

Acceptance of proposals will be notified by August 6, 2009. Completed papers will be required by September 15, 2010, and will be posted on <http://www.zew.de/taxpolicy2010>. The website will periodically provide updated information regarding the congress. No conference fee will be charged. We will cover accommodation and travelling expenses for presenters of accepted papers.

Organized by:

- ▶ ZEW Mannheim, Research Department Corporate Taxation and Public Finance
- ▶ Department of Economics, University of Mannheim, Public Economics Group
- ▶ Collaborative Research Center SFB 884 "Political Economy of Reforms"

Scientific Committee: Friedrich Heinemann (ZEW) · Eckhard Janeba (University of Mannheim, ZEW)
Christina Gathmann (University of Mannheim, ZEW)

Important dates:

Electronic Submission Deadline: July 15, 2010
Final Paper Submission Deadline: September 30, 2010

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