



INTERNATIONAL INSTITUTE OF PUBLIC FINANCE

# IIPF Doctoral School 2015

## *Tax Systems*

### Convenors

**Wojciech Kopczuk**

*Columbia University, New York*

and

**Joel Slemrod**

*University of Michigan, Ann Arbor*

**June 15-18, 2015**

### Co-organized with:

CESifo, Munich

MaTax at ZEW, Mannheim and the University of Mannheim

Office of Tax Policy Research, University of Michigan

Oxford University Centre for Business Taxation

Centre for Economic Analysis (CENEA), Poland

The second IIPF School for current and recent doctoral students will take place **in Warsaw, Poland** in June, 2015. The aim of IIPF Schools is to provide a forum in which new researchers can meet to learn about and discuss issues at the forefront of academic research in specific fields of public finance. Each School will be convened by leading and experienced researchers in the relevant field. New researchers will also have the opportunity to present their own research and receive constructive feedback.

The topic will be **Tax Systems**, and the convenors of the School will be

- **Wojciech Kopczuk**, Professor, Department of Economics and School of International and Public Affairs, Columbia University, and member of the IIPF Board of Management; and
- **Joel Slemrod**, Director, Office of Tax Policy Research and Professor University of Michigan and IIPF President-Elect.

Presentations and discussion will cover several theoretical and empirical aspects of tax systems. It will address positive topics such as tax evasion and enforcement, tax avoidance, the multiple costs of collecting taxes, and the elasticity of tax bases. In addition, it will cover normative

questions such as the optimal setting of multiple tax instruments - including non-standard ones such as the extent of information reporting and public disclosure - optimal observability and complexity, line drawing, and the role of firms in tax systems.

Further details are at: <http://www.iipf.org/school.htm>

### **Financial Support**

With support from sponsors, the IIPF will cover travel costs, accommodation and subsistence costs for a limited number of participants who are unable to raise funds elsewhere.

### **Conference on Individual and Small Business Taxation**

Directly after the IIPF School, on June 19-20 the Columbia University, University of Michigan and University of Oslo will host the workshop "Individual and small business taxation" in Warsaw. Participants at the IIPF Doctoral School 2015 are welcome to attend the workshop. More information is available at <http://www.bus.umich.edu/conferences/Personal-and-Business-Taxation>.

### **Applications**

Places in the School are limited. Anyone who is currently enrolled in a relevant PhD programme, or has graduated from a relevant PhD programme within the last 3 years, is invited to apply to participate in the School. The IIPF especially encourages applications from low and middle income countries.

To apply, please send an email to [school@iipf.org](mailto:school@iipf.org) by **February 15, 2015**. The email should contain the following information:

- your CV, including details of PhD courses attended, and PhD supervisors
- a brief summary of your research agenda
- a research paper (if you wish to present it at the School; this is not required)
- an indication of whether you need support for expenses for participating
- one letter of reference, preferably from your PhD supervisor.

Successful applicants will be notified in **early March 2015**.