2009 International Institute of Public Finance Congress

Summary of All Sessions

#	Date/Time	Location	Title	Papers	Organizer
1	August 13, 2009 16:00-17:30	1.41	Power indices and the EU	3	Daniel Seidmann
2	August 13, 2009 16:00-17:30	1.42	Elections	3	Daniel Seidmann
3	August 13, 2009 16:00-17:30	1.43	Behavioral analysis of pension systems	3	Jukka Pirttila
4	August 13, 2009 16:00-17:30	1.44	Aspects of empirical public economics	3	Jukka Pirttila
5	August 13, 2009 16:00-17:30	1.61	Environmental Regulation and Investments	3	Andreas Lange
6	August 13, 2009 16:00-17:30	1.62	Migration, the Welfare States and Distributional Conflicts	3	Hillel Rapoport
7	August 13, 2009 16:00-17:30	1.63	Profit Shifting, Financing Decisions and Tax Havens	3	Guttorm Schjelderup
8	August 13, 2009 16:00-17:30	1.64	Decentralization and Performance	3	Masayoshi Hayashi
9	August 13, 2009 16:00-17:30	2.41	Pollution, Natural Resources and Taxation	3	Craig Brett
10	August 13, 2009 16:00-17:30	2.42	Public goods provision	3	Indraneel Dasgupta
11	August 13, 2009 16:00-17:30	2.43	Aid and Trade	2	Ravi Kanbur
12	August 13, 2009 16:00-17:30	2.44	Gender, Labour and Inequality in Africa	3	Ravi Kanbur

13	August 13, 2009 16:00-17:30	2.45	<u>Tax Systems</u>	3	Ravi Kanbur
	August 14, 2009 9:00-10:30	1.41	Public sector performance	3	Daniel Seidmann
	August 14, 2009 9:00-10:30	1.42	International Environmental Agreements	3	Andreas Lange
16	August 14, 2009 9:00-10:30	1.43	Migration selectivity	3	Hillel Rapoport
	August 14, 2009 9:00-10:30	1.44	Multinationals and Taxation	3	Guttorm Schjelderup
18	August 14, 2009 9:00-10:30	1.61	Topics in Empirical Political Economy	3	Benjamin Lockwood
19	August 14, 2009 9:00-10:30	1.62	Corporate Taxation	3	Alfons Weichenrieder
20	August 14, 2009 9:00-10:30	1.63	In-Kind and Cash Transfers	3	Efraim Sadka
	August 14, 2009 9:00-10:30	1.64	Budgeting, Budgetary Institutions and Public Funds	2	Anwar Shah
	August 14, 2009 9:00-10:30	2.41	Aspects of Intergovernmental Competition	3	Masayoshi Hayashi
11	August 14, 2009 9:00-10:30	2.45	Labour and Distribution	3	Ravi Kanbur
24	August 14, 2009 9:00-10:30	2.42	Income mobility, income taxation	3	Matti Tuomala
25	August 14, 2009 9:00-10:30	2.43	The Economics of Schooling	4	Ludger Woessmann
26	August 14, 2009 9:00-10:30	2.44	Issues in regulation and public policy	3	Indraneel Dasgupta
	August 14, 2009 11:00-12:30	1.41	Environment, Welfare, and Development	3	Andreas Lange

28	August 14, 2009 11:00-12:30	1.42	Fiscal Policy and Growth	3	Efraim Sadka
29	August 14, 2009 11:00-12:30	1.43	Local Governance	3	Anwar Shah
	August 14, 2009 11:00-12:30	1.44	Decentralization, efficiency and competition	3	Sijbren Cnossen
	August 14, 2009 11:00-12:30	1.61	Decentralized decision-making and political accountability	3	Matz Dahlberg
	August 14, 2009 11:00-12:30	1.62	International Tax Competition: Empirical Studies	3	Timothy Goodspeed
	August 14, 2009 11:00-12:30	1.63	Issues in International and Multinationals Taxation	3	Timothy Goodspeed
	August 14, 2009 11:00-12:30	1.64	Taxation, Public Goods and Finance	3	Emmanuelle Auriol
	August 14, 2009 11:00-12:30	2.44	Behavioural Economics and Public Policy	3	Ravi Kanbur
	August 14, 2009 11:00-12:30	2.43	Growth and Poverty Reduction in Africa	3	Ravi Kanbur
37	August 14, 2009 11:00-12:30	2.42	Risk and the Public Budget	3	Soren Bo Nielsen
	August 15, 2009 9:00-10:30	1.41	International trade and factor flows	2	Hillel Rapoport
39	August 15, 2009 9:00-10:30	1.42	The Political Economy of Transfers	3	Benjamin Lockwood
40	August 15, 2009 9:00-10:30	1.43	Busienss Taxes, Capital and Investment	3	Alfons Weichenrieder
41	August 15, 2009 9:00-10:30	1.44	Governance and Development	2	Anwar Shah
42	August 15, 2009 9:00-10:30	1.61	Politics and Decentralization: Empirical Analyses	2	Masayoshi Hayashi

43	August 15, 2009 9:00-10:30	1.62	Indirect Taxation, Distribution and Poverty in Africa	3	Matti Tuomala
44	August 15, 2009 9:00-10:30	1.63	Equalization and matching grants	3	Sijbren Cnossen
45	August 15, 2009 9:00-10:30	1.64	Tax Competition	3	Craig Brett
46	August 15, 2009 9:00-10:30	2.41	Tax Reforms in Developing Countries	3	Emmanuelle Auriol
47	August 15, 2009 9:00-10:30	2.42	Distributional Incidence of Public Policy	3	Peter Lanjouw
48	August 15, 2009 9:00-10:30	2.44	Economic Growth in Africa	4	Ravi Kanbur
49	August 15, 2009 16:00-17:30	1.41	Tax Competition	3	Guttorm Schjelderup
50	August 15, 2009 16:00-17:30	1.42	Political Economy, Aid and Development	2	Benjamin Lockwood
51	August 15, 2009 16:00-17:30	1.43	Corporate Taxes in Europe	3	Alfons Weichenrieder
52	August 15, 2009 16:00-16:30	1.44	Social Security, Pensions and Generational Redistribution and Risk Sharing	3	Efraim Sadka
53	August 15, 2009 16:00-17:30	1.61	Public Spending	3	Anwar Shah
54	August 15, 2009 16:00-17:30	1.62	Transfers and Fiscal Competition	3	Masayoshi Hayashi
55	August 15, 2009 16:00-17:30	1.63	Optimal taxation, public provision, tax evasion	3	Matti Tuomala
56	August 15, 2009 16:00-17:30	1.64	Urbanization, urban economics and local public spending	3	Matz Dahlberg
57	August 15, 2009 16:00-17:30	2.41	The Effects of Taxes on Families and Their Welfare	3	Craig Brett

58	August 15, 2009 16:00-17:30	2.44	Infrastructure, Investment and Growth in Africa	3	Ravi Kanbur
59	August 15, 2009 16:00-17:30	2.45	Fiscal Rules and Monetary Union	3	Soren Bo Nielsen
60	August 15, 2009 16:00-17:30	2.42	Fiscal Incidence on Poverty and Inequality	4	Peter Lanjouw
61	August 15, 2009 16:00-17:30	2.43	Budget and Macroeconomics in Nigeria	3	Ravi Kanbur
62	August 16, 2009 9:00-10:30	1.41	Centralization vs. decentralization	2	Sijbren Cnossen
63	August 16, 2009 9:00-10:30	1.42	Local public economics and labor market reforms	4	Matz Dahlberg
64	August 16, 2009 9:00-10:30	1.43	Education, Skill and Human Capital	3	Craig Brett
65	August 16, 2009 9:00-10:30	1.44	Tax Coordination and Harmonization	4	Timothy Goodspeed
66	August 16, 2009 9:00-10:30	1.61	<u>Issues in Federalism</u>	3	Timothy Goodspeed
67	August 16, 2009 9:00-10:30	1.62	Incentives In Taxation Schemes	2	Emmanuelle Auriol
68	August 16, 2009 9:00-10:30	1.63	Education and Politics	2	Ludger Woessmann
69	August 16, 2009 9:00-10:30	1.64	Public Policy Evaluation: Micro- Evidence	3	Peter Lanjouw
70	August 16, 2009 9:00-10:30	2.41	The Empirics of Fiscal Sustainability	4	Jenny Ligthart
71	August 16, 2009 9:00-10:30	2.42	Budget, Macroeconomics and Distribution	3	Soren Bo Nielsen
72	August 16, 2009 9:00-10:30	2.44	Labour, Consumption and Poverty in South Africa	2	Ravi Kanbur

73	August 16, 2009 9:00-10:30	2.43	Public Finance and Long Run Growth	3	Blanca Dodson
74	August 16, 2009 9:00-10:30	2.45	Nationalization and Public Utilities	3	Ravi Kanbur

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2009 International Institute of Public Finance Congress

Complete List of All Sessions

Session 1: Power indices and the EU

Session Organizer: <u>Daniel Seidmann</u>, University of Nottingham

Session Chair: Mika Widgrén, Turku School of Economics

Date: August 13, 2009 Time: 16:00 - 17:30

Location: 1.41

The EU Budget: Power Politics and Needs Views Revisited

JEL codes: C71, D72

Presented by: <u>Mika Widgrén</u>, Turku School of Economics

Discussant: Michael Stimmelmayr, CES, University of Munich

<u>Fiscal Interactions Among European Countries. Does the EU Matter?</u>

Presented by: <u>Michela Redoano</u>, University of Warwick Discussant: <u>Mika Widgrén</u>, Turku School of Economics

From A Priori to Posteriori Voting Power Measures: An Application to the European Council of Ministers

Presented by: Michael Stimmelmayr, CES, University of Munich

Discussant: Michela Redoano, University of Warwick

Session 2: Elections

Session Organizer: **Daniel Seidmann**, University of Nottingham

Session Chair: Jens Siebel, University of Applied Sciences Kaiserslautern

Date: August 13, 2009 Time: 16:00 - 17:30

Location: 1.42

Altruistic Redistribution and Fiscal Deficits

JEL codes: H23, H62, H63

Presented by: **Jens Siebel**, University of Applied Sciences Kaiserslautern

Discussant: Stephen Matthews, OECD

The Effect of Information on Voting Behavior

Presented by: Mattias Nordin, Uppsala University

Discussant: Jens Siebel, University of Applied Sciences Kaiserslautern

Government in Barack Obama's Inaugural Address: Challenging Media Content Bias

Theories

Presented by: Juan Carlos Molero, Universidad de Navarra

Discussant: Mattias Nordin, Uppsala University

Session 3: Behavioral analysis of pension systems

Session Organizer: Jukka Pirttila, University of Tampere

Session Chair: Marie-Louise Leroux, Université Catholique de Louvain la Neuve

Date: August 13, 2009 Time: 16:00 - 17:30

Location: 1.43

When and how to subsidize tax-favored retirement accounts?

JEL codes: H55, D91

Presented by: Andras Simonovits, Institute of Economics

Discussant: Marie-Louise Leroux, Université Catholique de Louvain la Neuve

Pension Funding and Individual Accounts in Economies with Life-cyclers and Myopes

Presented by: Fabian Kindermann, University of Wuerzburg

Discussant: Karin Edmark, IFAU

Should we subsidize longevity?

Presented by: Marie-Louise Leroux, Université Catholique de Louvain la Neuve

Discussant: Fabian Kindermann, University of Wuerzburg

Session 4: Aspects of empirical public economics

Session Organizer: Jukka Pirttila, University of Tampere

Session Chair: Tomi Kyyra, VATT

Date: August 13, 2009 Time: 16:00 - 17:30

Location: 1.44

<u>Labor supply responses to cash transfer programs: Experimental and non-experimental evidence from Latin America</u>

JEL codes: J08 J22 I38 H53

Presented by: Laura Ripani, Inter American Development Bank

Discussant: Tomi Kyyra, VATT

Trade Reform and Firm-level Employment in Cameroon Manufacturing

Presented by: Ousmanou Njikam, Economics Department

Discussant: Laura Ripani, Inter American Development Bank

The Effect of Receiving Supplementary UI Benefits on Unemployment Duration

Presented by: Tomi Kyyra, VATT

Discussant: Ousmanou Njikam, Economics Department

Session 5: Environmental Regulation and Investments

Session Organizer: Andreas Lange, University of Maryland

Session Chair: Cathrine Hagem, Statistics Norway

Session JEL code: Q5
Date: August 13, 2009
Time: 16:00 - 17:30

Location: 1.61

Environmental Regulation and Investment: Evidence from European Industries

Presented by: <u>Andrea Leiter</u>, University of Innsbruck Discussant: <u>Nadine Bethke</u>, University of Bremen

Willingness to Pay for green electricity under the Additionality effect. An Experimental Study

Presented by: <u>Nadine Bethke</u>, University of Bremen Discussant: <u>Cathrine Hagem</u>, Statistics Norway

The cost-effectiveness of the combined use of various energy and climate policy instruments in a second-best world.

Presented by: <u>Cathrine Hagem</u>, Statistics Norway Discussant: <u>Andrea Leiter</u>, University of Innsbruck

Session 6: Migration, the Welfare States and Distributional Conflicts

Session Organizer: Hillel Rapoport, Bar-Ilan University

Session Chair: **RANGAN GUPTA**, UNIVERSITY OF PRETORIA

Date: August 13, 2009 Time: 16:00 - 17:30

Location: 1.62

Optimal Public Policy with Endogenous Mortality

JEL codes: H2; H51; I1; I1

Presented by: **RANGAN GUPTA**, UNIVERSITY OF PRETORIA

Discussant: Junko Doi, Kansai University

Immigration Conflicts

Presented by: <u>Junko Doi</u>, Kansai University Discussant: <u>Matz Dahlberg</u>, Uppsala University

Ethnic Diversity and Preferences for Redistribution

Presented by: Matz Dahlberg, Uppsala University

Discussant: RANGAN GUPTA, UNIVERSITY OF PRETORIA

Session 7: Profit Shifting, Financing Decisions and Tax Havens

Session Organizer: Guttorm Schjelderup,

Session Chair: Dirk Schindler, University of Konstanz

Session JEL code: F23,H25

Date: August 13, 2009 Time: 16:00 - 17:30

Location: 1.63

Multinationals, Minority Ownership and Tax-Efficient Financing Structures

Presented by: Dirk Schindler, University of Konstanz

Discussant: Martin Ruf, Mannheim University

The Taxation of Passive Foreign Investment: Lessons from German Experience

Presented by: Alfons Weichenrieder, University of Frankfurt

Discussant: Dirk Schindler, University of Konstanz

Determining Taxable Income to Ensure Capital Ownership Neutrality

Presented by: Martin Ruf, Mannheim University

Discussant: Alfons Weichenrieder, University of Frankfurt

Session 8: Decentralization and Performance

Session Organizer: <u>Masayoshi Hayashi</u>, Hitotsubashi University Session Chair: <u>Giacomo Pignataro</u>, UNIVERSITY OF CATANIA

Date: August 13, 2009 Time: 16:00 - 17:30

Location: 1.64

<u>Decentralization and Economic Performance in a Cooperative Federation - Evidence from</u>

Germany

JEL codes: H71, H72, H77

Presented by: Sarah Necker, University of Heidelberg

Discussant: Giacomo Pignataro, UNIVERSITY OF CATANIA

The performance of local government in the execution of public works

Presented by: Giacomo Pignataro, UNIVERSITY OF CATANIA

Discussant: Gunther Markwardt, TU Dresden

One Size Fits All? Decentralization, Corruption, and the Monitoring of Bureaucrats

Presented by: Gunther Markwardt, TU Dresden

Discussant: Thushyanthan Baskaran, University of Heidelberg

Session 9: Pollution, Natural Resources and Taxation

Session Organizer: Craig Brett, Mount Allison University

Session Chair: Sajal Lahiri, Southern Illinois University Carbondale

Date: August 13, 2009 Time: 16:00 - 17:30

Location: 2.41

Rent Taxation for Nonrenewable Resources - a Critical Review of the Literature

JEL codes: H25, O13, Q38

Presented by: **Diderik Lund**, University of Oslo

Discussant: Bart Defloor, University College Ghent and SHERPPA, Ghent University

Integrated Reforms of Indirect Taxes in the Presence of Pollution

Presented by: Sajal Lahiri, Southern Illinois University Carbondale

Discussant: Diderik Lund, University of Oslo

<u>Public Demerit Goods and Marginal Cost of Indirect Taxation with an Application to Carbon Dioxide Emissions in Belgium</u>

Presented by: **Bart Defloor**, University College Ghent and SHERPPA, Ghent University

Discussant: Sajal Lahiri, Southern Illinois University Carbondale

Session 10: Public goods provision

Session Organizer: Indraneel Dasgupta, Durham University

Session Chair: Abigail Payne, McMaster University

Date: August 13, 2009 Time: 16:00 - 17:30

Location: 2.42

Is Crowding Out Due Entirely to Fundraising? Evidence from a Panel of Charities

Presented by: Abigail Payne, McMaster University

Discussant: Jin Kim, KIPF

Transfers and the weakest-link public good: two paradoxes

Presented by: Martin Gregor, Charles University, Prague

Discussant: Abigail Payne, McMaster University

Spillover Awareness of Inter-Generational Global Public Goods: Long-Term Bilateral Treaties

Presented by: Jin Kim, KIPF

Discussant: Martin Gregor, Charles University, Prague

Session 11: Aid and Trade

Session Organizer: <u>Ravi Kanbur</u>, Cornell University Session Chair: <u>Pernilla Johansson</u>, Lund University

Date: August 13, 2009 Time: 16:00 - 17:30

Location: 2.43

Grants or Loans? Determinants of Aid Composition

JEL codes: F34, F35

Presented by: Pernilla Johansson, Lund University

Discussant: Pertti Haaparanta, HELSINKI SCHOOL OF ECONOMICS

Budget support, project aid and government accountability

Presented by: Pertti Haaparanta, HELSINKI SCHOOL OF ECONOMICS

Discussant: **Pernilla Johansson**, Lund University

Session 12: Gender, Labour and Inequality in Africa

Session Organizer: Ravi Kanbur, Cornell University

Session Chair: Samuel Fambon, Université de Yaoundé II

Date: August 13, 2009

Time: 16:00 - 17:30

Location: 2.44

Explaining Inter-Household Gender Inequality in Cameroon: An Oaxaca-Blinder Approach

JEL codes: H, O

Presented by: **Boniface Ngah Epo**, University of Yaoundé II, Cameroon

Discussant: Samuel Fambon, Université de Yaoundé II

<u>Child care and female labor force participation in developing countries - Quasi-experimental</u> results from Togo

Presented by: Falko Tabbert, Universität Hannover

Discussant: Boniface Ngah Epo, University of Yaoundé II, Cameroon

<u>Inequality in the Distribution of Household Expenditure in Cameroon: A Gini Decompositions</u> Analysis Based On Shapley's Method

Presented by: Samuel Fambon, Université de Yaoundé II

Discussant: Falko Tabbert, Universität Hannover

Session 13: Tax Systems

Session Organizer: Ravi Kanbur, Cornell University

Session Chair: Benjamin Lockwood, Warwick

Date: August 13, 2009 Time: 16:00 - 17:30

Location: 2.45

THE VALUE ADDED TAX: ITS CAUSES AND CONSEQUENCES

JEL codes: H20, H21

Presented by: **Benjamin Lockwood**, Warwick

Discussant: Matti Tuomala, University of Tampere

Tax evasion with inspection budgets

Presented by: Katarina Nordblom, Uppsala University

Discussant: Benjamin Lockwood, Warwick

Charitable Conservatism, Poverty Radicalism and Good Old Fashioned Inequality Aversion

Presented by: <u>Matti Tuomala</u>, University of Tampere Discussant: <u>Katarina Nordblom</u>, Uppsala University

Session 14: Public sector performance

Session Organizer: **Daniel Seidmann**, University of Nottingham

Session Chair: Ed Westerhout,

Date: August 14, 2009 Time: 9:00 - 10:30

Location: 1.41

Intergenerational Risk Sharing in Time-Consistent Pension Schemes

JEL codes: H55

Presented by: **Ed Westerhout**,

Discussant: Isidoro Mazza, University of Catania

Corruption and the Shadow Economy: A Structural Equation Model Approach

Presented by: Andreas Buehn, Technische Universitaet Dresden

Discussant: Ed Westerhout,

Pork barrel and public expenditure for cultural heritage: evidence from regional allocation in Sicily

Presented by: **Isidoro Mazza**, University of Catania

Discussant: Andreas Buehn, Technische Universitaet Dresden

Session 15: International Environmental Agreements

Session Organizer: Andreas Lange, University of Maryland

Session Chair: andries nentjes, Groningen University

Session JEL code: Q5 Date: August 14, 2009 Time: 9:00 - 10:30

Location: 1.42

The Determinants of Multilateral Environmental Agreement Membership

JEL codes: C23; Q56;

Presented by: Christoph Jessberger, Ifo Institute for Economic Research

Discussant: andries nentjes, Groningen University

<u>SPATIAL ALLOCATION OF PROPERTY RIGHTS – THE CASE OF INTERNATIONAL</u> FISHERY

Presented by: Raoul Schneider, Ulm University

Discussant: Christoph Jessberger, Ifo Institute for Economic Research

Optimal Coordination of Abatement in a Negotiated Agreement

Presented by: andries nentjes, Groningen University

Discussant: Raoul Schneider, Ulm University

Session 16: Migration selectivity

Session Organizer: Hillel Rapoport, Bar-Ilan University Session Chair: John Wilson, Michigan State University

Date: August 14, 2009 Time: 9:00 - 10:30

Location: 1.43

Where Have All The Young Women Gone? - Gender-Specific Migration from East to West **Germany**

JEL codes: J1

Presented by: Sebastian Vollmer, Leibniz Universität Hannover

Discussant: John Wilson, Michigan State University

Self-Selection and Earnings of Emigrants from a Welfare State

Presented by: Panu Poutvaara, University of Helsinki

Discussant: Sebastian Vollmer, Leibniz Universität Hannover

Are Brain-Drain Taxes Good When Governments Are Bad?

Presented by: John Wilson, Michigan State University Discussant: Panu Poutvaara, University of Helsinki

Session 17: Multinationals and Taxation

Session Organizer: Guttorm Schjelderup,

Session Chair: Valeria Merlo, ifo Institute for Economic Research

Session JEL code: F23,H25

Date: August 14, 2009 Time: 9:00 - 10:30 Location: 1.44

How Low Business Tax Rates Attract Multinational Headquarters: Municipality-Level

Evidence from Germany

Presented by: Valeria Merlo, ifo Institute for Economic Research Discussant: Kveta Kubatova, University of Economics, Prague

Foreign (In)Direct Investment and Corporate Taxation

Presented by: Georg Wamser, Ifo Institute for Economic Research

Discussant: Hitoshi Takehara, Waseda University

Corporate Financing, Taxation, and Tobin's q:

Presented by: Keiichi Kubota, Chuo University

Discussant: Georg Wamser, Ifo Institute for Economic Research

Session 18: Topics in Empirical Political Economy

Session Organizer: Benjamin Lockwood, Warwick

Session Chair: Pilar Sorribas-Navarro, Universitat de Barcelona

Date: August 14, 2009 Time: 9:00 - 10:30 Location: 1.61

Do Politicians' Preferences Matter for Voters' Voting Decisions?

JEL codes: H41, H77

Presented by: Pilar Sorribas-Navarro, Universitat de Barcelona

Discussant: Ilde Rizzo, University of Catania

Does Wagner's law ruin the sustainability of German Public Finances? - An empirical analysis of long-run relationships 1960-2007

Presented by: Christoph Priesmeier, Deutsche Bundesbank

Discussant: Pilar Sorribas-Navarro, Universitat de Barcelona

Public Intervention on Heritage Conservation and Determinants of Heritage Authorities'

Performance: A Semi-parametric Analysis.

Presented by: Ilde Rizzo, University of Catania

Discussant: Christoph Priesmeier, Deutsche Bundesbank

Session 19: Corporate Taxation

Session Organizer: Alfons Weichenrieder, University of Frankfurt

Session Chair: Nils aus dem Moore, RWI Essen, Berlin Office

Date: August 14, 2009 Time: 9:00 - 10:30

Location: 1.62

ZEW Corporate Taxation Microsimulation Model (ZEW TaxCoMM)

JEL codes: H25, H32, C15

Presented by: Katharina Finke, Centre for European Economic Research

Discussant: Nils aus dem Moore, RWI Essen, Berlin Office

Business Taxation, Strategic Investment and Technology Adoption

Presented by: Jean-Francois Tremblay, University of Ottawa

Discussant: Katharina Finke, Centre for European Economic Research

Do wages rise when corporate tax rates fall? Evidence from the German Business Tax Reform

2000

Presented by: Nils aus dem Moore, RWI Essen, Berlin Office

Discussant: Jean-Francois Tremblay, University of Ottawa

Session 20: In-Kind and Cash Transfers

Session Organizer: <u>Efraim Sadka</u>, Tel-Aviv University Session Chair: <u>Barbara Wolfe</u>, University of Wisconsin

Date: August 14, 2009 Time: 9:00 - 10:30 Location: 1.63

How performant are European governments in their housing policies?

JEL codes: H11, H21, H53

Presented by: Frank Naert, Ghent University & University College Ghent

Discussant: Barbara Wolfe, University of Wisconsin

Intergenerational Economy in the period of Economic Crisis and Population Ageing

Presented by: Chong-Bum An, Sungkyunkwan University

Discussant: Frank Naert, Ghent University & University College Ghent

<u>Long-Term Effects of Public Low-Income Housing Vouchers on Neighborhood Quality and Household Composition</u>

Presented by: Robert Haveman, University of Wisconsin, Madison

Discussant: Namhui Hwang, Sungkyunkwan University

Session 21: Budgeting, Budgetary Institutions and Public Funds

Session Organizer: Anwar Shah, World Bank

Session Chair: Christiane Nickel, European Central Bank

Date: August 14, 2009 Time: 9:00 - 10:30 Location: 1.64

The Substance of Accounting for Public-Private Partnerships

Presented by: <u>David Heald</u>, University of Aberdeen Discussant: <u>Christiane Nickel</u>, European Central Bank

The Impact of Extreme Weather Events on Budget Balances and Implications for Fiscal Policies

Presented by: Christiane Nickel, European Central Bank

Discussant: David Heald, University of Aberdeen

Session 22: Aspects of Intergovernmental Competition

Session Organizer: Masayoshi Hayashi, Hitotsubashi University

Session Chair: Thomas Kuhn, University of Chemnitz

Date: August 14, 2009 Time: 9:00 - 10:30

Location: 2.41

Competition for the International Pool of Talents: Differentiated Education Policy and Need

<u>for Centralized Coordination</u>

JEL codes: H7, F22, I22

Presented by: Thomas Lange, University of Konstanz & ifo Institute Munich

Discussant: Marcel Gerard, FUCaM, Catholic University of Mons

Higher Education and Firms: on the interaction between research and regional policies

Presented by: Marcel Gerard, FUCaM, Catholic University of Mons

Discussant: Thomas Kuhn, University of Chemnitz

Beneficial Tax Competition in Federations with Locally Benevolent Jurisdictions

Presented by: Thomas Kuhn, University of Chemnitz

Discussant: Thomas Lange, University of Konstanz & ifo Institute Munich

Session 23: Labour and Distribution

Session Organizer: Ravi Kanbur, Cornell University

Session Chair: Zuzana Brixiova, OECD

Date: August 14, 2009 Time: 9:00 - 10:30

Location: 2.45

Spatial Implications of Minimum Wages

JEL codes: J6; R12; J3

Presented by: Alexander Ebertz, ifo Institute

Discussant: Zuzana Brixiova, OECD

An analysis of individual accounts for the unemployment risk in the Netherlands

Presented by: **Egbert Jongen**, CPB

Discussant: Alexander Ebertz, ifo Institute

Private Sector Growth, Employment and Income Distribution in Transition Economies: A

Theoretical Approach

Presented by: **Zuzana Brixiova**, OECD

Discussant: Egbert Jongen, CPB

Session 24: Income mobility, income taxation

Session Organizer: Matti Tuomala, University of Tampere

Session Chair: **Bernd Genser**, University of Konstanz

Date: August 14, 2009 Time: 9:00 - 10:30

Location: 2.42

Business and Investment Tax Options: A European View

JEL codes: H2, H24, H25

Presented by: **Bernd Genser**, University of Konstanz

Discussant: Ilpo Suoniemi, Labour Institute for Economic Research

Income mobility of owners of small businesses when occupational boundaries are vague

Presented by: <u>Thor Thoresen</u>, Statistics Norway Discussant: <u>Bernd Genser</u>, University of Konstanz

Income mobility, public policy and age, recent experiences from Finland

Presented by: Ilpo Suoniemi, Labour Institute for Economic Research

Discussant: Thor Thoresen, Statistics Norway

Session 25: The Economics of Schooling

Session Organizer: Ludger Woessmann, University of Munich and Ifo Institute

Session Chair: Helmuth Cremer, University of Toulouse

Session JEL code: I2 Date: August 14, 2009 Time: 9:00 - 10:30 Location: 2.43

Do Better Schools Lead to More Growth? Cognitive Skills, Economic Outcomes, and Causation

JEL codes: O4, I2, H4

Presented by: Eric Hanushek, Stanford University

Discussant: Marc Piopiunik, Ifo Institute for Economic Research

Identity and Entrepreneurship

Presented by: Elke Lüdemann, ifo Institute

Discussant: Helmuth Cremer, University of Toulouse

What is behind the Relationship between Height and Educational Attainment? Evidence from German Pre-Teen Children

Presented by: Marc Piopiunik, Ifo Institute for Economic Research

Discussant: Eric Hanushek, Stanford University

Education and Social Mobility

Presented by: Helmuth Cremer, University of Toulouse

Discussant: Elke Lüdemann, ifo Institute

Session 26: Issues in regulation and public policy

Session Organizer: Indraneel Dasgupta, Durham University

Session Chair: Michael Michael, University of Cyprus

Date: August 14, 2009 Time: 9:00 - 10:30 Location: 2.44

When is Replacing Trade Taxes by VAT Good for Developing Countries?

JEL codes: F13, H20, H41

Presented by: <u>Michael Michael</u>, University of Cyprus Discussant: <u>Audun Langorgen</u>, Statistics Norway

The Influence of Corporatization Process on the Cost of Publicly Provided Local

Utilities:Some Insights from Bus Transit Systems

Presented by: <u>Davide Vannoni</u>, University of Torino Discussant: <u>Michael Michael</u>, University of Cyprus

Targeting Public Services through the Unequal Treatment of Unequals

Presented by: <u>Audun Langorgen</u>, Statistics Norway Discussant: <u>Davide Vannoni</u>, University of Torino

Session 27: Environment, Welfare, and Development

Session Organizer: Andreas Lange, University of Maryland
Session Chair: Dorke Ive Contentor For Forneric Studies

Session Chair: <u>Darko Jus</u>, Center for Economic Studies

Session JEL code: Q5
Date: August 14, 2009
Time: 11:00 - 12:30

Location: 1.41

<u>Compensation for Environmental Services and Intergovernmental Fiscal Transfers: The Case of India</u>

Presented by: Surender Kumar, TERI University

Discussant: Inkee Hong, National Assembly Budget Office

Welfare Effects of the Environmental Taxes in Developing Countries

Presented by: **Inkee Hong**, National Assembly Budget Office

Discussant: Darko Jus, Center for Economic Studies

How Much Greener is Really Green? - Carbon Taxation Design and Resource Extraction

Presented by: <u>Darko Jus</u>, Center for Economic Studies

Discussant: Surender Kumar, TERI University

Session 28: Fiscal Policy and Growth

Session Organizer: Efraim Sadka, Tel-Aviv University

Session Chair: **Bojka Hamernikova**, Institute of Finance and Administration

Date: August 14, 2009 Time: 11:00 - 12:30

Location: 1.42

Crowding in of Consumption in a New Keynesian Endogenous Growth Model

JEL codes: E12, E62, O40

Presented by: Stefan Kühn, Maastricht University

Discussant: Bojka Hamernikova, Institute of Finance and Administration

Human capital as a factor of economic growth of the Russian Federation

Presented by: Lukasevich Igor, All Russian Distance Institute of E&F

Discussant: Stefan Kühn, Maastricht University

Impact of selected types of public spending on economic growth

Presented by: **Bojka Hamernikova**, Institute of Finance and Administration

Discussant: Lukasevich Igor, All Russian Distance Institute of E&F

Session 29: Local Governance

Session Organizer: Anwar Shah, World Bank

Session Chair: Marko Koethenbuerger, University of Copenhagen

Date: August 14, 2009 Time: 11:00 - 12:30

Location: 1.43

<u>How Do Local Governments Decide on Public Policy in Fiscal Federalism? Tax vs.</u> Expenditure Optimization

JEL codes: H7

Presented by: Marko Koethenbuerger, University of Copenhagen

Discussant: Alexander Kalb, Centre for European Economic Research

What Determines Local Governments' Technical Efficiency? The Case of Road Maintenance

Presented by: Alexander Kalb, Centre for European Economic Research

Discussant: Luca Colombo, Università Cattolica del Sacro Cuore

The Role of Local Economic Development in Banking Consolidation

Presented by: <u>Luca Colombo</u>, Università Cattolica del Sacro Cuore Discussant: <u>Marko Koethenbuerger</u>, University of Copenhagen

Session 30: Decentralization, efficiency and competition

Session Organizer: <u>Sijbren Cnossen</u>, Maastricht University Session Chair: <u>hyuna Kim</u>, Korea Institute of Public Finance

Date: August 14, 2009 Time: 11:00 - 12:30 Location: 1.44

The determinants and measurement of fiscal decentralization in Korea

JEL codes: H76

Presented by: hyuna Kim, Korea Institute of Public Finance

Discussant: Florence Touya, CATT, UPPA

The Impact of Decentralization on Fiscal Competition: Evidence from Sub-National Governments in Japan

Presented by: <u>Kota Sugahara</u>, Kyoto Sangyo University Discussant: <u>hyuna Kim</u>, Korea Institute of Public Finance

THE ASSIGNMENT OF TAX POWERS IN A

Presented by: Florence Touya, CATT, UPPA

Discussant: Kota Sugahara, Kyoto Sangyo University

Session 31: Decentralized decision-making and political accountability

Session Organizer: Matz Dahlberg, Uppsala University

Session Chair: Massimo Bordignon, Catholic University of Milan

Date: August 14, 2009 Time: 11:00 - 12:30

Location: 1.61

<u>Transparency of fiscal tools and political accountability. Theory and an empirical application to Italian municipalities</u>

Presented by: Massimo Bordignon, Catholic University of Milan

Discussant: David Stadelmann, University of Fribourg

Partial Tax Coordination in a Repeated Game Setting

Presented by: Jun-ichi Itaya, Hokkaido University

Discussant: Massimo Bordignon, Catholic University of Milan

Capitalization of Fiscal Variables over Space and Time

Presented by: **David Stadelmann**, University of Fribourg

Discussant: Jun-ichi Itaya, Hokkaido University

Session 32: International Tax Competition: Empirical Studies

Session Organizer: Timothy Goodspeed, Hunter College and Graduate Center, CUNY

Session Chair: Ronald Davies, University College, Dublin

Date: August 14, 2009 Time: 11:00 - 12:30

Location: 1.62

Does the EU promote tax competition? Empirical evidence on the impact of EU Cohesion

Policy on tax rates

JEL codes: H0, H25, H77

Presented by: Philipp Mohl, ZEW

Discussant: Ronald Davies, University College, Dublin

The Effectiveness of Tax Incentives in Attracting Investment: The Case of the CFA Franc Zone

Presented by: Stefan Van Parys, Ghent University, World Bank

Discussant: Philipp Mohl, ZEW

Tax Competition in an Expanding European Union

Presented by: <u>Ronald Davies</u>, University College, Dublin Discussant: <u>Stefan Van Parys</u>, Ghent University, World Bank

Session 33: Issues in International and Multinationals Taxation

Session Organizer: Timothy Goodspeed, Hunter College and Graduate Center, CUNY

Session Chair: Caterina Liesegang, Otto-von-Guericke University Magdeburg

Date: August 14, 2009 Time: 11:00 - 12:30

Location: 1.63

Corporate Income Taxation of Multinationals and Fiscal Equalization

JEL codes: H23, H71, H73

Presented by: Caterina Liesegang, Otto-von-Guericke University Magdeburg

Discussant: Giorgia Maffini, University of Oxford

The Determinants of Cross-Border Tax Information Sharing: A Panel Data Analysis

Presented by: **Jenny Ligthart**, Tilburg University

Discussant: Caterina Liesegang, Otto-von-Guericke University Magdeburg

Profit-shifting and Measured Productivity of Multinational Firms

Presented by: <u>Giorgia Maffini</u>, University of Oxford Discussant: <u>Jenny Ligthart</u>, Tilburg University

Session 34: Taxation, Public Goods and Finance

Session Organizer: Emmanuelle Auriol, Toulouse School of Economics (ARQADE and

Session Chair: Christopher Heady, University of Kent

Date: August 14, 2009 Time: 11:00 - 12:30

Location: 1.64

Tax and Economic Growth

JEL codes: H23; H24; H25

Presented by: <u>Christopher Heady</u>, University of Kent Discussant: <u>Erik Fasten</u>, Humboldt University Berlin

The Fiscal-Financial Transmission Channel: Asset pricing in Germany

Presented by: <u>Erik Fasten</u>, Humboldt University Berlin Discussant: <u>Indraneel Dasgupta</u>, Durham University

Why Praise Inequality? Public Good Provision, Income Distribution and Social Welfare

Presented by: <u>Indraneel Dasgupta</u>, Durham University Discussant: <u>Christopher Heady</u>, University of Kent

Session 35: Behavioural Economics and Public Policy

Session Organizer: Ravi Kanbur, Cornell University

Session Chair: Marie-Louise Leroux, Université Catholique de Louvain la Neuve

Date: August 14, 2009 Time: 11:00 - 12:30

Location: 2.44

Utilitarianism and Unequal Longevities: A Remedy?

JEL codes: D63, I12, I18

Presented by: Marie-Louise Leroux, Université Catholique de Louvain la Neuve

Discussant: Salvador Valdes-Prieto, PUC

Testing Guilt Aversion

Presented by: Sigve Tjotta, University of Bergen

Discussant: Marie-Louise Leroux, Université Catholique de Louvain la Neuve

Time inconsistency, contribution density and contributory social insurance

Presented by: <u>Salvador Valdes-Prieto</u>, PUC Discussant: <u>Sigve Tjotta</u>, University of Bergen

Session 36: Growth and Poverty Reduction in Africa

Session Organizer: Ravi Kanbur, Cornell University

Session Chair: Bédia F. Aka, University of Bouaké, Côte d'Ivoire

Date: August 14, 2009 Time: 11:00 - 12:30

Public Investment, Growth and Poverty Reduction in Côte d'Ivoire

JEL codes: H, O

Location: 2.43

Presented by: Bédia F. Aka, University of Bouaké, Côte d'Ivoire

Discussant: José Carlos Assi Kimou, CIRES, University of Cocody-Abidjan

<u>Growth and Multi-dimensional Poverty in Sub-Sahara Africa: Does Legislative Democracy Play a Role?</u>

Presented by: <u>Jean Claude Saha</u>, University of Ngaoundere Discussant: <u>Bédia F. Aka</u>, University of Bouaké, Côte d'Ivoire

Economic Conditions, Enforcement and Criminal activities in the District of Abidjan

Presented by: José Carlos Assi Kimou, CIRES, University of Cocody-Abidjan

Discussant: Jean Claude Saha, University of Ngaoundere

Session 37: Risk and the Public Budget

Session Organizer: Soren Bo Nielsen, Copenhagen Business School

Session Chair: Jukka Lassila, ETLA

Date: August 14, 2009 Time: 11:00 - 12:30

Location: 2.42

Macroeconomic Uncertainties, Oil Subsidies and Fiscal Sustainability in Asia

JEL codes: H24, H62, H63,

Presented by: Shikha Jha, Asian Development Bank Discussant: Michael Devereux, Oxford University

Taxing Risky Investment

Presented by: Michael Devereux, Oxford University

Discussant: Jukka Lassila, ETLA

Population ageing and fiscal sustainability in Finland: a stochastic analysis

Presented by: <u>Jukka Lassila</u>, ETLA

Discussant: Shikha Jha, Asian Development Bank

Session 38: International trade and factor flows

Session Organizer: Hillel Rapoport, Bar-Ilan University

Session Chair: **Dorothe Singer**, Tilburg University

Date: August 15, 2009 Time: 9:00 - 10:30 Location: 1.41

Do Immigrants Promote Outward Foreign Direct Investment? Evidence from the Netherlands

JEL codes: F21, F22

Presented by: Dorothe Singer, Tilburg University

Discussant: Volker Nitsch, ETH Zurich

Gotcha! A Profile of Smuggling in International Trade

Presented by: **Volker Nitsch**, ETH Zurich

Discussant: Dorothe Singer, Tilburg University

Session 39: The Political Economy of Transfers

Session Organizer: Benjamin Lockwood, Warwick

Session Chair: Wane Waly, The World Bank

Date: August 15, 2009 Time: 9:00 - 10:30

Location: 1.42

Populist Fiscal Policy

JEL codes: H50; H20; H41

Presented by: Wane Waly, The World Bank

Discussant: Ross Hickey, University of British Columbia

Optimum Inter-Governmental Transfers

Presented by: Rakhe Balachandran, Reserve Bank of India

Discussant: Wane Waly, The World Bank

Intergovernmental Transfers and Re-Election Concerned Politicians

Presented by: Ross Hickey, University of British Columbia

Discussant: Rakhe Balachandran, Reserve Bank of India

Session 40: Busienss Taxes, Capital and Investment

Session Organizer: Alfons Weichenrieder, University of Frankfurt

Session Chair: Giampaolo Arachi, Universita' di Lecce

Date: August 15, 2009 Time: 9:00 - 10:30 Location: 1.43

Taxes and financial reporting: new evidence from discretionary investment write-offs in Italy

JEL codes: H25, K34, M41

Presented by: Giampaolo Arachi, Universita' di Lecce

Discussant: Jost Heckemeyer, Centre for European Economic Research

Capital Structure Choice and Company Taxation: A Meta-Study

Presented by: <u>Jost Heckemeyer</u>, Centre for European Economic Research Discussant: <u>Seppo Kari</u>, Government Institute for Economic Research VATT

Non-linear dividend tax and dynamics of a firm

Presented by: Seppo Kari, Government Institute for Economic Research VATT

Discussant: Giampaolo Arachi, Universita' di Lecce

Session 41: Governance and Development

Session Organizer: Anwar Shah, World Bank

Session Chair: Flaubert Mbiekop, Drew University

Date: August 15, 2009 Time: 9:00 - 10:30 Location: 1.44

On Governance and the Demographic Transition

Presented by: <u>Flaubert Mbiekop</u>, Drew University Discussant: <u>John Anderson</u>, University of Nebraska

Tax Systems and Economic Development: What Can We Learn from Fiscal Indicators?

Presented by: John Anderson, University of Nebraska

Discussant: Flaubert Mbiekop, Drew University

Session 42: Politics and Decentralization: Empirical Analyses

Session Organizer: <u>Masayoshi Hayashi</u>, Hitotsubashi University Session Chair: <u>No-Wook Park</u>, Korea Institute of Public Finance

Date: August 15, 2009 Time: 9:00 - 10:30

Location: 1.61

<u>Federalism, Party Competition and Budget Outcome: Empirical Findings on Regional Health</u> Expenditure in Italy

JEL codes: D72; D78; H51;

Presented by: <u>Isidoro Mazza</u>, Università di Catania

Discussant: No-Wook Park, Korea Institute of Public Finance

Decentralization as an Activator of Distributive Politics

Presented by: No-Wook Park, Korea Institute of Public Finance

Discussant: Isidoro Mazza, Università di Catania

Session 43: Indirect Taxation, Distribution and Poverty in Africa

Session Organizer: <u>Matti Tuomala</u>, University of Tampere Session Chair: <u>Margaret Mabugu</u>, University of Pretoria

Date: August 15, 2009 Time: 9:00 - 10:30 Location: 1.62

Tax Reforms, Price Changes and Customer Welfare in Tanzania in the 1990s and 2000s

JEL codes: H, O

Presented by: <u>Vincent Leyaro</u>, University of Nottingham Discussant: <u>Margaret Mabugu</u>, University of Pretoria

IS THE ZERO-RATING OF BASIC FOODSTUFFS IN SOUTH AFRICA WELL TARGETED?

Presented by: Ada Jansen (co-presenter: Betsy Stoltz), Stellenbosch University

Discussant: Vincent Leyaro, University of Nottingham

Fiscal and Economic Consequences of a Fuel Levy Reform in South Africa

Presented by: Margaret Mabugu, University of Pretoria

Discussant: Ada Jansen (co-presenter: Betsy Stoltz), Stellenbosch University

Session 44: Equalization and matching grants

Session Organizer: Sijbren Cnossen, Maastricht University

Session Chair: Lars-Erik Borge, Norwegian University of Science and Tech

Date: August 15, 2009 Time: 9:00 - 10:30

Location: 1.63

Local adjustments to temporary matching grant programs: A dynamic analysis

JEL codes: H61,H62,H72

Presented by: Lars-Erik Borge, Norwegian University of Science and Tech

Discussant: Paulo Pereira, ISEG Technical University of Lisbon

Spending Needs Equalization in a Developing Country

Presented by: Lewis Ishemoi, Institute of finance management

Discussant: Lars-Erik Borge, Norwegian University of Science and Tech

Intergovernmental rules, the "golden rule" of public finance and local expanditures

Presented by: Paulo Pereira, ISEG Technical University of Lisbon

Discussant: Lewis Ishemoi, Institute of finance management

Session 45: Tax Competition

Session Organizer: Craig Brett, Mount Allison University

Session Chair: Simon Loretz, University of Oxford

Date: August 15, 2009 Time: 9:00 - 10:30

Location: 1.64

Corporate Tax Competition between Firms

JEL codes: H25

Presented by: <u>Simon Loretz</u>, University of Oxford Discussant: <u>gregoire rota-graziosi</u>, CERDI-CNRS

Commodity tax competition - purchases of spirits in the Scandinavian countries

Presented by: <u>Odd Erik Nygård</u>, Statistics Norway Discussant: <u>Simon Loretz</u>, University of Oxford

And the tax winner is... Endogeneizing leadership in commodity taxation race.

Presented by: <u>gregoire rota-graziosi</u>, CERDI-CNRS Discussant: <u>Odd Erik Nygård</u>, Statistics Norway

Session 46: Tax Reforms in Developing Countries

Session Organizer: Emmanuelle Auriol, Toulouse School of Economics (ARQADE and

Session Chair: Max Everest-Phillips, Department for International Development

Date: August 15, 2009

Time: 9:00 - 10:30

Location: 2.41

Taxation as State-Building: Principles for Reform in Developing Countries

JEL codes: H20 O19 P16

Presented by: Max Everest-Phillips, Department for International Development

Discussant: Vianney Dequiedt, Université de Grenoble

Lessons from Donor Support in Development Tax Administrations

Presented by: **Birger Nerre**, German Technical Cooperation (GTZ)

Discussant: Max Everest-Phillips, Department for International Development

On the Design of Preshipment Inspection Programs

Presented by: Vianney Dequiedt, Université de Grenoble

Discussant: Birger Nerre, German Technical Cooperation (GTZ)

Session 47: Distributional Incidence of Public Policy

Session Organizer: Peter Lanjouw, World Bank

Session Chair: Giorgia Casalone, University of Piemonte Orientale

Date: August 15, 2009 Time: 9:00 - 10:30

Location: 2.42

Early Retirement and Poverty after retirement: The Role of the lifetime pension wealth and the effect of the National Pension Reform in Korea

JEL codes: H3, I3, J2

Presented by: SeungHoon Jeon, National Assembly Budget Office

Discussant: Isis Gaddis, University of Goettingen

Evaluating the effect of fiscal policies in Italy using quantile regressions

Presented by: Giorgia Casalone, University of Piemonte Orientale Discussant: SeungHoon Jeon, National Assembly Budget Office

Social spending and Kenya's poor: A benefit incidence analysis

Presented by: Isis Gaddis, University of Goettingen

Discussant: Giorgia Casalone, University of Piemonte Orientale

Session 48: Economic Growth in Africa

Session Organizer: Ravi Kanbur, Cornell University

Session Chair: Jan Siroky, VSB-TU Ostrava

Date: August 15, 2009 Time: 9:00 - 10:30

Location: 2.44

Economic Growth in Africa - A Comparative Study

JEL codes: H, O

Presented by: sawkut Rojid, Department of Finance

Discussant: Jan Siroky, VSB-TU Ostrava

State Business Relations (SBR) and Economic Growth: A dynamic Analysis for the case of Mauritius

Presented by: sawkut Rojid, Department of Finance

Discussant: Mohamed Jalloh, Sierra Leone Stock Exchange

<u>Financial Sector Reforms and Economic Growth: Evidence from Sub-Sahara African</u> Countries

Presented by: Mohamed Jalloh, Sierra Leone Stock Exchange

Discussant: sawkut Rojid, Department of Finance

Savings and Real Interest Rates in Developing Countries: Empirical Evidence from Uganda

Presented by: **Thomas Bwire**, Makerere University

Discussant: Mohamed Jalloh, Sierra Leone Stock Exchange

Session 49: Tax Competition

Session Organizer: Guttorm Schjelderup,

Session Chair: Wolfgang Eggert, University of Paderborn

Session JEL code: F23, H21

Date: August 15, 2009 Time: 16:00 - 17:30

Location: 1.41

<u>Tax Rate Harmonization and Asymmetric Tax Competition for Profits with Repeated</u> Interaction

JEL codes: H25, H87, F23

Presented by: Wolfgang Eggert, University of Paderborn

Discussant: Stefan Traub, Universität Bremen

Political and economic effects of tax competition and deficits

Presented by: Jens Siebel, University of Applied Sciences Kaiserslautern

Discussant: Wolfgang Eggert, University of Paderborn

Privatization and Liberalization in Vertically Linked Markets

Presented by: Stefan Traub, Universität Bremen

Discussant: **Jens Siebel**, University of Applied Sciences Kaiserslautern

Session 50: Political Economy, Aid and Development

Session Organizer: Benjamin Lockwood, Warwick

Session Chair: **Julia Cage**, Harvard University and ENS

Date: August 15, 2009 Time: 16:00 - 17:30

Location: 1.42

Aid, growth, and devolution

Presented by: Christian Leßmann, TU Dresden

Discussant: Julia Cage, Harvard University and ENS

Good News is Bad News but More News is Good. A Study of Aid Volatility, Asymmetric

Information and Rent Extraction

Presented by: Julia Cage, Harvard University and ENS

Discussant: Christian Leßmann, TU Dresden

Session 51: Corporate Taxes in Europe

Session Organizer: Alfons Weichenrieder, University of Frankfurt

Session Chair: **Erik Fjaerli**, Statistics Norway

Date: August 15, 2009 Time: 16:00 - 17:30

Location: 1.43

The EU CCCTB Proposal: A Critical Appraisal

JEL codes: H25, H87, H73

Presented by: Martin Zagler, WU

Discussant: Erik Fjaerli, Statistics Norway

An applied analysis of ACE and CBIT reform in the EU

Presented by: Ruud de Mooij, Erasmus University Rotterdam

Discussant: Martin Zagler, WU

The investment and financing decisions of closely held firms when there is a tax on the equity premium

Presented by: Erik Fjaerli, Statistics Norway

Discussant: Ruud de Mooij, Erasmus University Rotterdam

Session 52: Social Security, Pensions and Generational Redistribution and Risk Sharing

Session Organizer: Efraim Sadka, Tel-Aviv University

Session Chair: Jan Bonenkamp, CPB Bureau for Economic Policy Analysis

Date: August 15, 2009 Time: 16:00 - 16:30

Location: 1.44

Intergenerational Risk Sharing and Labour Supply in Funded Pension Schemes with Defined Benefits

JEL codes: H55,E21,G11

Presented by: Jan Bonenkamp, CPB Bureau for Economic Policy Analysis

Discussant: Luciano Greco, Università degli Studi di Padova

<u>Defined benefit versus defined contribution. Discussion related to the design of the new</u> pension system in Norway

Presented by: Nils Martin Stølen, Statistics Norway

Discussant: Jan Bonenkamp, CPB Bureau for Economic Policy Analysis

A NOTE ON SOCIAL SECURITY AND PUBLIC DEBT

Presented by: Luciano Greco, Università degli Studi di Padova

Discussant: Nils Martin Stølen, Statistics Norway

Session 53: Public Spending

Session Organizer: Anwar Shah, World Bank

Session Chair: Panos Tsakloglou, Athens University of Economics and Busin

Date: August 15, 2009 Time: 16:00 - 17:30

Location: 1.61

Distributional effects of public education transfers in Greece

JEL codes: I22, H42

Presented by: Panos Tsakloglou, Athens University of Economics and Busin

Discussant: Florian Misch, University of Nottingham

On the Effectiveness of Grants as Means of Increasing Local Government Employment. Evidence from Sweden.

Presented by: Heléne Lundqvist Nilsson, Uppsala Univeristy

Discussant: Panos Tsakloglou, Athens University of Economics and Busin

Are Business Perceptions of Growth Constraints Useful for Fiscal Policy?

Presented by: <u>Florian Misch</u>, University of Nottingham Discussant: <u>Heléne Lundqvist Nilsson</u>, Uppsala University

Session 54: Transfers and Fiscal Competition

Session Organizer: <u>Masayoshi Hayashi</u>, Hitotsubashi University Session Chair: <u>Marcel Thum</u>, Dresden University of Technology

Date: August 15, 2009 Time: 16:00 - 17:30

Location: 1.62

Decentralized Redistribution when Governments Care about Relative Performance

JEL codes: H77, H75, C73

Presented by: Andreas Wagener, University of Hannover

Discussant: Maksym Ivanyna, Bavarian Graduate Program in Economics, Michigan State

University, World Bank

Theory of efficiency-enhancing intergovernmental transfers

Presented by: Maksym Ivanyna, Bavarian Graduate Program in Economics, Michigan State

University, World Bank

Discussant: Marcel Thum, Dresden University of Technology

Ageing Municipalities, Gerontocracy and Fiscal Competition

Presented by: Marcel Thum, Dresden University of Technology

Discussant: Andreas Wagener, University of Hannover

Session 55: Optimal taxation, public provision, tax evasion

Session Organizer: Matti Tuomala, University of Tampere

Session Chair: Luca Micheletto, University of Milan

Date: August 15, 2009 Time: 16:00 - 17:30

Location: 1.63

<u>Public Provision of Private Goods in a Nonlinear Income Taxation Model with Heterogeneity in Needs</u>

JEL codes: H21; H42; I38

Presented by: <u>Luca Micheletto</u>, University of Milan Discussant: <u>Hongyan Yang</u>, University of Konstanz

Optimal Second-Best Income Taxation with Borrowing Constraints

Presented by: Hongyan Yang, University of Konstanz

Discussant: Soren Bo Nielsen, Copenhagen Business School

Taxes, Tuition Fees and Education for Pleasure

Presented by: Soren Bo Nielsen, Copenhagen Business School

Discussant: Luca Micheletto, University of Milan

Session 56: Urbanization, urban economics and local public spending

Session Organizer: Matz Dahlberg, Uppsala University

Session Chair: Peter Egger, ETH Zurich, KOF Konjunkturforschungsstelle

Date: August 15, 2009 Time: 16:00 - 17:30

Location: 1.64

Public Spending Interactions among Beninese Municipalities

JEL codes: D72, H2, H7

Presented by: <u>Martial Foucault</u>, University of Montreal Discussant: <u>Andrey Timofeev</u>, Georgia State University

Government spending and legislative organization: Quasi-experimental evidence from Germany

Presented by: Peter Egger, ETH Zurich, KOF Konjunkturforschungsstelle

Discussant: Martial Foucault, University of Montreal

Urbanization and the Poverty Level

Presented by: **Andrey Timofeev**, Georgia State University

Discussant: Peter Egger, ETH Zurich, KOF Konjunkturforschungsstelle

Session 57: The Effects of Taxes on Families and Their Welfare

Session Organizer: Craig Brett, Mount Allison University

Session Chair: Ugo Colombino, University of Turin

Date: August 15, 2009 Time: 16:00 - 17:30

Location: 2.41

Horizontal equity in the German tax-benefit system: A simulation approach for employees

JEL codes: D31, D63, H24

Presented by: Sebastian Eichfelder, Freie Universität Berlin

Discussant: Doina Radulescu, University of Munich

Behavioural and Welfare Effects of Minimum Guaranteed Income Policies:

Presented by: Ugo Colombino, University of Turin

Discussant: Sebastian Eichfelder, Freie Universität Berlin

Family Income Splitting and the Number of Children

Presented by: **Doina Radulescu**, University of Munich

Discussant: Ugo Colombino, University of Turin

Session 58: Infrastructure, Investment and Growth in Africa

Session Organizer: Ravi Kanbur, Cornell University

Session Chair: Samuel Fambon, Université de Yaoundé II

Date: August 15, 2009 Time: 16:00 - 17:30

Location: 2.44

<u>Investigating the emperical link between infrastructure and FDI in a panel framework: The case of Mauritius</u>

JEL codes: C22, F21

Presented by: <u>Boopen Seetanah</u>, University of Technology, Mauritius Discussant: <u>Pablo de Diego Angeles</u>, UNED Faculty of Economics

External Debt and Economic Growth in Cameroon: An empirical Assessment using ARDL Approach

Presented by: Samuel Fambon, Université de Yaoundé II

Discussant: **Boopen Seetanah**, University of Technology, Mauritius

<u>Transport Infrastructure and Economic Growth: African Evidence from Panel VAR</u> framework

Presented by: Boopen Seetanah, University of Technology, Mauritius

Discussant: Samuel Fambon, Université de Yaoundé II

Session 59: Fiscal Rules and Monetary Union

Session Organizer: **Soren Bo Nielsen**, Copenhagen Business School

Session Chair: Momi Dahan, Hebrew University

Date: August 15, 2009 Time: 16:00 - 17:30

Location: 2.45

Fiscal Rules and Government Expenditure Composition in OECD Countries

JEL codes: E62, H00, H30

Presented by: <u>Momi Dahan</u>, Hebrew University Discussant: <u>Giampaolo Arachi</u>, Universita' di Lecce

What Explains Massive Capital Flight from the Franc Zone?

Presented by: Ameth Saloum Ndiaye, University of Dakar

Discussant: Momi Dahan, Hebrew University

Taxation policy in EMU

Presented by: <u>Giampaolo Arachi</u>, Universita' di Lecce Discussant: <u>Ameth Saloum Ndiaye</u>, University of Dakar

Session 60: Fiscal Incidence on Poverty and Inequality

Session Organizer: Peter Lanjouw, World Bank

Session Chair: Nicola Sartor, University of Verona - Italy

Date: August 15, 2009 Time: 16:00 - 17:30

Location: 2.42

Who would eat more with a Food Voucher Programme in South Africa?

JEL codes: H23 H31 H42 I38

Presented by: <u>Jan Van Heerden</u>, University of Pretoria Discussant: <u>Nicola Sartor</u>, University of Verona - Italy

Family Intertemporal Fiscal Incidence: A New Methodology for Assessing Public Policies

Presented by: <u>Nicola Sartor</u>, University of Verona - Italy Discussant: <u>Jan Van Heerden</u>, University of Pretoria

The limits to budgetary redistribution in South Africa

Presented by: Servaas van der Berg, University of Stellenbosch

Discussant: Jorgen Levin, Örebro University

Achieving the MDGs in Kenya with some aid and reallocation of public expenditures

Presented by: Jorgen Levin, Örebro University

Discussant: Servaas van der Berg, University of Stellenbosch

Session 61: Budget and Macroeconomics in Nigeria

Session Organizer: Ravi Kanbur, Cornell University

Session Chair: Aderibigbe Olomola, Nigerian Institute of Social and Economic Research

Date: August 15, 2009 Time: 16:00 - 17:30

Location: 2.43

Strategies and Consequences of Budgetary Reforms in Nigeria

JEL codes: H, O

Presented by: Aderibigbe Olomola, Nigerian Institute of Social and Economic Research

Discussant: Abiodun Elijah Abayelu, University of Ibadan, Nigeria

Bank Specific Characteristics and Monetary Policy Transmission in Nigeria: Evidence of **Bank Lending Channel in an Emerging Market Economy**

Presented by: Charles Chibundu Ezema, Central Bank of Nigeria

Discussant: Aderibigbe Olomola, Nigerian Institute of Social and Economic Research

Critical Analysis of Global Financial Crisis and its Impact on Nigeria Capital Market, **Investment and Employment of Labor in Nigeria**

Presented by: Abiodun Elijah Abayelu, University of Ibadan, Nigeria

Discussant: Charles Chibundu Ezema, Central Bank of Nigeria

Session 62: Centralization vs. decentralization

Session Organizer: Sijbren Cnossen, Maastricht University

Session Chair: Andrew Reschovsky, University of Wisconsin, Madison

Date: August 16, 2009 Time: 9:00 - 10:30 Location: 1.41

Expenditure Decentralization and Outcomes: Some Determinant Factors for Success from Cross-Country Evidence

Presented by: Nketcha Nana, University of Yaoundé II

Discussant: Andrew Reschovsky, University of Wisconsin, Madison

Evaluating Fiscal Decentralization in South Africa

Presented by: Andrew Reschovsky, University of Wisconsin, Madison

Discussant: Nketcha Nana, University of Yaoundé II

Session 63: Local public economics and labor market reforms

Session Organizer: Matz Dahlberg, Uppsala University

Session Chair: Eva Mork, University of Uppsala

Date: August 16, 2009 Time: 9:00 - 10:30 Location: 1.42

Evaluating the Organisational Performance

JEL codes: J68

Presented by: Christian Holzner, Ifo Institute for Economic Research

Discussant: Gilberto Turati, Università di Torino

Cheaper child care, more children

Presented by: **Eva Mork**, University of Uppsala

Discussant: Christian Holzner, Ifo Institute for Economic Research

Agglomeration economies and the tax level

Presented by: Jordi Jofre Monseny, Universitat de Barcelona

Discussant: Eva Mork, University of Uppsala

COLLECTIVE RISKS IN LOCAL ADMINISTRATIONS: CAN A PRIVATE INSURER BE BETTER THAN A PUBLIC MUTUAL FUND?

Presented by: Gilberto Turati, Università di Torino

Discussant: Jordi Jofre Monseny, Universitat de Barcelona

Session 64: Education, Skill and Human Capital

Session Organizer: Craig Brett, Mount Allison University

Session Chair: Laurent Simula, National University of Singapore and MIT

Date: August 16, 2009 Time: 9:00 - 10:30 Location: 1.43

Tax and Migration Competition when Highly Skilled Vote with their Feet: Strategic Investment in Culture

JEL codes: H21; H31; D82;

Presented by: Laurent Simula, National University of Singapore and MIT

Discussant: Margaret Raymond, Stanford University

The Optimal Tax on Products with Pirates is Low

Presented by: Vesa Kanniainen, University of Helsinki

Discussant: Laurent Simula, National University of Singapore and MIT

The Effectiveness of U.S. Charter Schools

Presented by: <u>Margaret Raymond</u>, Stanford University Discussant: Vesa Kanniainen, University of Helsinki

Session 65: Tax Coordination and Harmonization

Session Organizer: Timothy Goodspeed, Hunter College and Graduate Center, CUNY

Session Chair: Sijbren Cnossen, Maastricht University

Date: August 16, 2009 Time: 9:00 - 10:30 Location: 1.44

Coordination of Indirect Taxes in the East African Community

JEL codes: H

Presented by: Sijbren Cnossen, Maastricht University

Discussant: Pascalis Raimondos-Moller, Copenhagen Business School

<u>The Political Economy of Corporate Tax Harmonization -- Why Do European Politicians</u> (Dis)like Minimum Tax Rates?

Presented by: **Steffen Osterloh**, ZEW

Discussant: Sijbren Cnossen, Maastricht University

Partial Tax Harmonization in Corporate Taxes

Presented by: Hendrik Vrijburg, Erasmus University Rotterdam

Discussant: Steffen Osterloh, ZEW

Endogenous tax harmonization

Presented by: Pascalis Raimondos-Moller, Copenhagen Business School

Discussant: Hendrik Vrijburg, Erasmus University Rotterdam

Session 66: Issues in Federalism

Session Organizer: Timothy Goodspeed, Hunter College and Graduate Center, CUNY

Session Chair: Lisa Tillmann, University of Karlsruhe

Date: August 16, 2009 Time: 9:00 - 10:30

Location: 1.61

(UNCONTROLLED) AGGREGATE SHOCKS OR VERTICAL TAX INTERDEPENDENCE? EVIDENCE FROM GASOLINE AND CIGARETTES

JEL codes: H3, H21, H77

Presented by: <u>Leonzio Rizzo</u>, University of Ferrara Discussant: <u>Lisa Tillmann</u>, University of Karlsruhe

<u>Soft budgets and local borrowing regulation in a dynamic decentralized leadership model with saving and free mobility</u>

Presented by: Motohiro Sato, Hitotsubashi University

Discussant: Leonzio Rizzo, University of Ferrara

Federal Taxation and the Role of International Capital Market Integration

Presented by: <u>Lisa Tillmann</u>, University of Karlsruhe Discussant: <u>Motohiro Sato</u>, Hitotsubashi University

Session 67: Incentives In Taxation Schemes

Session Organizer: Emmanuelle Auriol, Toulouse School of Economics (ARQADE and

Session Chair: **Asa Hansson**, Lund University

Date: August 16, 2009

Time: 9:00 - 10:30 Location: 1.62

Evaluation of an In-work Tax Credit Reform in Sweden: Effects on Labor Supply and Welfare Participation of Single Mothers

Presented by: Rolf Aaberge, Research Department

Discussant: Asa Hansson, Lund University

The Runaway Taxpayer. Or: Is Prior Tax Notice Effective against Scofflaws?

Presented by: Massimiliano Piacenza, University of Torino - School of Economics

Discussant: Rolf Aaberge, Research Department

Session 68: Education and Politics

Session Organizer: Ludger Woessmann, University of Munich and Ifo Institute

Session Chair: Martin Schlotter, ifo institute for Economic Research

Session JEL code: I2 Date: August 16, 2009 Time: 9:00 - 10:30 Location: 1.63

Personality and Policy: The Impact of Political Leaders' Education and Profession on Public

Finance

JEL codes: E62, H62, I21

Presented by: Frank Somogyi, ETH Zurich

Discussant: Martin Schlotter, ifo institute for Economic Research

<u>Kindergarten attendance and decision makers' political leaning - Difference-in-Differences evidence from German municipalities</u>

Presented by: Martin Schlotter, ifo institute for Economic Research

Discussant: Frank Somogyi, ETH Zurich

Session 69: Public Policy Evaluation: Micro-Evidence

Session Organizer: Peter Lanjouw, World Bank

Session Chair: Myung Jae Sung, Korea Institute of Public Finance

Date: August 16, 2009 Time: 9:00 - 10:30

Location: 1.64

Does it Pay to be a Woman? Labour Market Effects of Maternity-related Job Protection and

Replacement Incomes

JEL codes: J16, J23, J31

Presented by: **Beatrice Scheubel**, University of Munich, Center for Economic Studies

Discussant: Myung Jae Sung, Korea Institute of Public Finance

Putting Teenagers on the Pill: The Consequences of Subsidized Contraception

Presented by: Hans Grönqvist, Stockholm University

Discussant: **Beatrice Scheubel**, University of Munich, Center for Economic Studies

The Effects of Taxes and Benefits on Income Distribution and Poverty Rates in Korea

Presented by: Myung Jae Sung, Korea Institute of Public Finance

Discussant: Hans Grönqvist, Stockholm University

Session 70: The Empirics of Fiscal Sustainability

Session Organizer: <u>Jenny Ligthart</u>, Tilburg University Session Chair: <u>Christophe Rault</u>, University of Orléans

Date: August 16, 2009 Time: 9:00 - 10:30

Location: 2.41

Can welfare states outgrow their fiscal sustainability problems?

JEL codes: H30, J18

Presented by: Erling Holmøy, Statistics Norway

Discussant: Asumani Guloba, Makerere University and Parliamentary Budget Office

The effects of tax reforms on government spending - some preliminary evidence from new German reform data

Presented by: Gerrit Koester, Deutsche Bundesbank

Discussant: Erling Holmøy, Statistics Norway

Fiscal policy consistency and its implications for Development Financing: the Case of Uganda

Presented by: Asumani Guloba, Makerere University and Parliamentary Budget Office

Discussant: Morekwa Nyamongo, Central Bank of Kenya

The Monetary-Fiscal Policy mix in Kenya

Presented by: Morekwa Nyamongo, Central Bank of Kenya

Discussant: Gerrit Koester, Deutsche Bundesbank

Session 71: Budget, Macroeconomics and Distribution

Session Organizer: Soren Bo Nielsen, Copenhagen Business School

Session Chair: Lorenzo Forni, Bank of Italy

Date: August 16, 2009 Time: 9:00 - 10:30

Location: 2.42

The macroeconomics of fiscal consolidations in a Monetary Union: the case of Italy

JEL codes: E32, E62

Presented by: Lorenzo Forni, Bank of Italy

Discussant: **Byung-In Lim**, Chungbuk National University

Political Budget Cycles and Election Outcomes

Presented by: Jeroen Klomp, University of Groningen

Discussant: Lorenzo Forni, Bank of Italy

The Dynamic Relationship between the Business Cycle, Distribution and Poverty

Presented by: **Byung-In Lim**, Chungbuk National University

Discussant: Jeroen Klomp, University of Groningen

Session 72: Labour, Consumption and Poverty in South Africa

Session Organizer: <u>Ravi Kanbur</u>, Cornell University Session Chair: <u>Niklas Bengtsson</u>, Uppsala University

Date: August 16, 2009 Time: 9:00 - 10:30

Location: 2.44

The marginal propensity to earn and consume out of unearned income in South Africa

JEL codes: J22, O23, H31

Presented by: Niklas Bengtsson, Uppsala University

Discussant: Jeremy Magruder, University of California, Berkeley

High Unemployment Yet Few Small Firms: The Role of Labor Regulations in South Africa

Presented by: **Jeremy Magruder**, University of California, Berkeley

Discussant: Niklas Bengtsson, Uppsala University

Session 73: Public Finance and Long Run Growth

Session Organizer: Blanca Dodson,

Session Chair: **Blanca Dodson**,

Date: August 16, 2009 Time: 9:00 - 10:30

Location: 2.43

Public Finance and long-run Economic Development

JEL codes: H2, H3, H5, O3

Presented by: Martin Zagler, WU

Discussant: Hannu Tanninen, University of Kuopio

Growth policy in a small, open economy

Presented by: <u>taran Faehn</u>, ssb Discussant: <u>Martin Zagler</u>, WU

Inequality and growth: what a balanced data of 8 countries can tell us?

Presented by: **Hannu Tanninen**, University of Kuopio

Discussant: <u>taran Faehn</u>, ssb

This program was last updated on 2009-08-11 4:16:2 EDT

Session 74: Nationalization and Public Utilities

Session Organizer: Ravi Kanbur, Cornell University

Session Chair: Tebogo Makube, Financial and Fiscal Commission

Date: August 16, 2009 Time: 9:00 - 10:30

Location: 2.45

An Economic, Institutional and Policy Analysis of Water Supply in South Africa: With Reference to Local Government

JEL codes: H, O

Presented by: Tebogo Makube, Financial and Fiscal Commission

Discussant: Klaas Staal, University Bonn

<u>Public Reforms and Privatisation: Case Studies of Selected Sub-Saharan African Electricity</u> Sectors

Presented by: Adeyinka Amaedi IYANDA, PHASE 7 PUBLIC SECTOR CONSULTING

LIMITED

Discussant: Tebogo Makube, Financial and Fiscal Commission

Nationalizations and efficiency

Presented by: Klaas Staal, University Bonn

Discussant: Adeyinka Amaedi IYANDA, PHASE 7 PUBLIC SECTOR CONSULTING

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