



# WORKSHOP ON ECONOMICS OF TAXATION "Inequality in a globalized world: a challenge for taxation"

Barcelona, 13-14 June 2017

Rising levels of income and wealth inequality are a challenge for tax design. At the same time, greater mobility of capital, but also of individuals, undermines the capacity of the public sector to collect taxes. Inequality and globalization reinforce each other, which inevitably calls for the adoption of a broader approach to tax design, including tax enforcement policies. In this regard, globalization might require further efforts between countries to harmonize statutory tax parameters or to fight the negative effects of avoidance practices like physical mobility and profit shifting by multinationals, among others. Needless to say, though, there is still room for the analysis of public policies within a country, for example, regarding the design and level of unemployment benefits, the pros and cons of regional tax decentralization, or the relevance and effects of tax avoidance and evasion practices, among others.

The aim of this workshop is to bring together scholars currently working on these topics either from an analytical or from an empirical perspective. The workshop will run for  $1 \& \frac{1}{2}$  day and will include 12 papers.

#### **Topics of interest:**

- Evaluation of tax reforms
- Optimal taxation
- Profit Shifting
- Tax competition
- Corporate income taxation
- Wealth Taxation

- Behavioural models of taxation
- Tax enforcement
- Tax compliance
- Tax harmonization
- Tax Heavens
- Unemployment Benefits

# **Keynote speakers:**

Michael Devereux (University of Oxford)

Camille Landais (London School of Economics)

## **Deadlines:**

Submission of papers: April 7, 2017
Acceptance of papers: April 21, 2017
Registration: April 24 to June 9, 2017

#### Registration and further information:

Manuscripts must be submitted by email (<u>ieb.workshop@ub.edu</u>) in PDF format indicating in the subject the name of the workshop ('Taxation'). We will provide accommodation, coffee breaks and lunches for presenters.

Registration is required to attend the workshop. We will open the seats once the program is done.

We would like to inform you that the Workshop on Political Economy & Fiscal Federalism: "Economic shocks, government quality and political disintegration" will take place during this week, June 15-16, 2017.

## **Organizers:**

Alejandro Esteller-Moré (Universitat de Barcelona & IEB) Dirk Foremny (Universitat de Barcelona & IEB) Amedeo Piolatto (Universitat de Barcelona & IEB)