

**WORKSHOP ON ECONOMICS OF TAXATION:  
Inequality in a Globalized World: A Challenge for Taxation**

Barcelona, June 13-14, 2017

**June 13, 2017 – LOCATION: Faculty of Economics and Business of the University of Barcelona**  
**The event will take place at “SALA DE JUNTES” - Avinguda Diagonal 696 BUILDING**

08:45 - 09:00	Registration Welcome Reception: <b>Alejandro Esteller-Moré</b> (Universitat de Barcelona and IEB)
<b>09:00 - 10:00</b>	<b>Plenary Session:</b> “Destination-Based Cash Flow Taxation” - <b>Michael Devereux</b> (Oxford University Centre for Business Taxation)
10:00 - 10:30	Coffee break
10:30 - 12:00	<b>Session 1 - Elasticity of Taxable Income</b> <b>Chair: Alejandro Esteller-Moré</b>  “The Elasticity of Taxable Income: A Meta-Regression Analysis” <b>Carina Woodage</b> (University of Mannheim) <b>Discussant: Daniel Waldenström</b>  “Tax Progressivity and Top Incomes: Evidence from Tax Reforms” <b>Daniel Waldenström</b> (Centre for Economic Policy Research) and Enrico Rubolino (ISER) <b>Discussant: Carina Woodage</b>
12:00 – 12.15	Brief pause
12:15 - 13:45	<b>Session 2 - Corporate Income Taxation</b> <b>Chair: José María Durán-Cabré</b> (Universitat de Barcelona and IEB)  “Spillover from the Haven: Cross-border Externalities of Patent Box Regimes within Multinational Firms” <b>Thomas Schwab</b> (University of Mannheim) and Maximilian Todtenhaupt (University of Mannheim and ZEW) <b>Discussant: Aliisa Koivisto</b>  “Dividend Tax Thresholds: Income-Shifting and Investment Responses” <b>Aliisa Koivisto</b> (University of Helsinki) Jarkko Harju (VATT Institute for Economic Research and CESifo), Li Liu (International Monetary Fund and Oxford University Centre for Business Taxation) and Tuomas Matikka (VATT and CESifo) <b>Discussant: Thomas Schwab</b>
13:45 - 14:45	Working Lunch
14:45 - 16:15	<b>Session 3 - Tax Compliance</b> <b>Chair: Amedeo Piolatto</b> (Universitat de Barcelona and IEB)  “Administrative Efficiency and Tax Compliance” <b>Johannes Rincke</b> (University of Erlangen-Nuremberg) Tobias Cagala (University of Erlangen-Nuremberg) and Amanda Tuset Cueva (University of Erlangen-Nuremberg) <b>Discussant: Simeon Schachtele</b>  “Tax Compliance with Mobile High-Income Agents: An Experiment on Acceptance of Regressive Tax Rates” <b>Simeon Schachtele</b> (University of Erlangen-Nuremberg), Sandro Casal (University of Milan) and Veronika Grimm (University of Erlangen-Nürnberg) <b>Discussant: Johannes Rincke</b>
16:15 – 16:30	Brief pause
16:30 – 18:00	<b>Session 4 –Tax Incidence</b> <b>Chair: Javier Vázquez-Grenno</b> (Universitat de Barcelona and IEB)  “Incidence of Corporate Tax Credit on Profits, Wages and Employment: Evidence from a French Reform” <b>Clement Carbonnier</b> (Université de Cergy-Pontoise, THEMA), Loriane Py (Banque de France), Clément Malgouyres (Banque de France) and Camille Urvoy (Sciences Po) <b>Discussant: Jayson Danton</b>  “Who Bears the Burden of Local Income Taxes?” <b>Jayson Danton</b> (University of Lausanne - HEC Lausanne), Marius Brühlhart (University of Lausanne – HEC Lausanne, CEPR, London), Raphaël Parchet (Università della Svizzera italiana) and Jörg Schläpfer (Wüest Partner) <b>Discussant: Clement Carbonnier</b>
20:30	<b>Dinner – Marina Bay by Moncho's</b>

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09:00 - 10:30	<p><b>Session 5 - Elasticity of Taxable Wealth</b> <b>Chair: Dirk Foremny</b> (Universitat de Barcelona and IEB)</p> <p>“Behavioral Responses to the (Re)Introduction of Wealth Taxes: Evidence from Spain” <b>Mariona Mas Montserrat</b> (Universitat de Barcelona and IEB) <b>Discussant: Matthias Krapf</b></p> <p>“The Elasticity of Taxable Wealth: Evidence from Switzerland” <b>Matthias Krapf</b> (University of Lausanne), Marius Brühlhart (Université de Lausanne), Jonathan Gruber (MIT) and Kurt Schmidheiny (University of Basel) <b>Discussant: Mariona Mas Montserrat</b></p>
10:30 - 11:00	Coffee break
11:00 - 12:30	<p><b>Session 6 - Optimal Taxation</b> <b>Chair: Xavier Ruiz del Portal</b> (Universitat de Lleida)</p> <p>“The Role of Commodity Taxation in Pareto Efficient Tax Structures for Redistribution” <b>John Burbidge</b> (University of Waterloo) <b>Discussant: Steeve Mongrain</b></p> <p>“Shades of Grey: Business Compliance with Fiscal and Labour Regulations” <b>Steeve Mongrain</b> (Simon Fraser University), Katherine Cuff (McMaster University) and Joanne Roberts (Yale-NUS College) <b>Discussant: John Burbidge</b></p>
12:30 – 12:45	Brief pause
<b>12:45 - 13:45</b>	<b>Plenary Session:</b> “Estimating the value of transfers” – <b>Camille Landais</b> (London School of Economics)
13:30 - 14:00	Farewell drink