

# WORKSHOP ON ECONOMICS OF TAXATION & SOCIAL EXPENDITURE

Barcelona, June 4-5, 2019

**June 4, 2019 – LOCATION: Faculty of Economics and Business of the University of Barcelona (John M. Keynes Street, 1-11. Barcelona)**

08:45 - 09:00	Registration
09.00 – 09.15	Welcome Reception
09.15 – 11.15	<p><b>ROOM 1016</b></p> <p><b>Session 1 - Behavioral Responses</b> <b>Chair: Dirk Foremny (Universitat de Barcelona and IEB)</b></p> <p>"The Elasticity of Taxable Income in Spain: 1999-2014", Miguel Almunia (CUNEF) and <b>David Lopez-Rodriguez (Banco de España)</b> <b>Discussant: Mariona Mas-Montserrat</b></p> <p>"Earnings Responses of Top Labor Incomes to Tax Changes: Evidence from a Tax Reform in Uruguay", <b>Marcelo Bergolo (IECON, Universidad de La República (UDELAR) and IZA)</b>, Gabriel Burdin (LUBS and IZA), Mauricio De Rosa (IECON–UDELAR and PSE, Matías Giacobasso (UCLA and IECON-UDELAR), Martín Leites (IECON-UDELAR) and Horacio Rueda (IECON-UDELAR) <b>Discussant: David Lopez-Rodriguez</b></p> <p>"What Happens When Dying Gets Cheaper? Behavioural Responses to Inheritance Taxation", <b>Mariona Mas-Montserrat (Universitat de Barcelona and IEB)</b> <b>Discussant: Marcelo Bergolo</b></p>
11.15 – 11.30	Coffee break
11.30 – 13.30	<p><b>ROOM 1016</b></p> <p><b>Session 2 - Social Assistance and Retirement</b> <b>Chair: Javier Vázquez-Grenno (Universitat de Barcelona and IEB)</b></p> <p>"Reference Dependence in Retirement Behavior: Evidence from German Pension Discontinuities", <b>Arthur Seibold (University of Mannheim)</b> <b>Discussant: Gerard Domènech</b></p> <p>"Bringing Them In or Pushing Them Out? The Impact of Benefit Cuts for Long-Term Unemployed in Times of Crisis", <b>Gerard Domènech (Boston University)</b> and Silvia Vannutelli (Boston University) <b>Discussant: Juan Rios</b></p> <p>"Welfare Analysis of Transfer Programs with Jumps in Reported Income: Evidence from the Brazilian <i>Bolsa Família</i>", <b>Juan Rios (Oakland)</b> <b>Discussant: Arthur Seibold</b></p>
13.30 – 14.30	<b>LUNCH</b>

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14.30 – 15.30	<p><b>ROOM 1016</b>  <b>FUNCAS Plenary Session</b>  <b>Claus Thustrup Kreiner (University of Copenhagen)</b>  <b>“Preference Heterogeneity, Wealth Inequality and Wealth Taxation”</b></p>	
15.30 – 16.50	<p><b>ROOM 1016</b>  <b>Session 3 - Sugar and Sweet Taxes</b>  <b>Chair: Joan Gil (Universitat de Barcelona)</b></p> <p>"Brown Sugar, How Come you Taste so Good? The Impact of a Soda Tax on Prices and Consumption", <b>Joao Pereira dos Santos (Universidade Nova de Lisboa)</b> and Judite Gonçalves (Universidade Nova de Lisboa)  <b>Discussant: Riikka Savolainen</b></p> <p>"A Case for Zero Effect of Sin Taxes on Consumption? Evidence from s Sweets Tax Reform", <b>Riikka Savolainen (King’s College London)</b> and Tuomas Kosonen (Labour Institute for Economic Research, Academy of Finland and CESifo)  <b>Discussant: Joao Pereira dos Santos</b></p>	
16.50 – 17.20	Coffee break	
17.20 – 18.40	<p><b>ROOM 1016</b>  <b>Session 4a - Bussiness and Corporate Taxation</b>  <b>Chair: Alejandro Esteller-Moré (Universitat de Barcelona and IEB)</b></p> <p>"Spatial Tax Enforcement Spillovers: Evidence from South Africa", <b>Nadine Riedel (University of Bochum)</b>, Collen Lediga (University of Bochum) and Kristina Strohmaier (University of Tübingen)  <b>Discussant: Steeve Mongrain</b></p> <p>"The Price may Actually Be Right; Potential Benefits of Profit Shifting", <b>Steeve Mongrain (Simon Fraser University)</b>, David Oh (Simon Fraser University) and Tanguy van Ypersele (GREQAM, Université Aix-Marseille)  <b>Discussant: Nadine Riedel</b></p>	<p><b>ROOM 1017</b>  <b>Session 4b - Disability and Sick Leave</b>  <b>Chair: Alexandrina Petrova Stoyanova (Universitat de Barcelona)</b></p> <p>“Does Making Sick Leave Costly Reduce Absenteeism?”, <b>Olivier Marie (Erasmus University Rotterdam and Maastricht University)</b> and Judit Vall-Castelló (Universitat de Barcelona and IEB)  <b>Discussant: Sébastien Fontenay</b></p> <p>"The Gender Disability Gap The Other Child Penalty and how Paternity Leave can Help", <b>Sébastien Fontenay (Université Libre de Bruxelles, SBS-EM, DULBEA and CEB)</b>, Ilan Tojerow (Université Libre de Bruxelles, SBS-EM, DULBEA, CEB AND IZA-Bonn)  <b>Discussant: Olivier Marie</b></p>
20:30	<b>Dinner – Ca La Nuri’s Restaurant</b>	

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09.00 – 11.00	<p><b>ROOM 1016</b> <b>Session 5 - Local Taxation</b> <b>Chair: Albert Solé-Ollé (Universitat de Barcelona and IEB)</b></p> <p>"Tax Competition with Mobile Labor, Residents, and Capital", <b>John Wilson (University of Kentucky)</b>, David R. Agrawal (University of Kentucky) and William H. Hoyt (Michigan State University) <b>Discussant: Traviss Cassidy</b></p> <p>"Taxes, Traffic Jam and Spillovers in the Metropolis", <b>Tidiane Ly (University of Lyon)</b> <b>Discussant: John Wilson</b></p> <p>"Broadening the State Consequences of the Introduction of the Income Tax", <b>Traviss Cassidy (University of Alabama)</b>, Mark Dincecco (University of Michigan) and Ugo Troiano (University of Michigan) <b>Discussant: Tidiane Ly</b></p>
11.00 – 11.15	Coffee break
11.15 – 13.15	<p><b>ROOM 1016</b> <b>Session 6 – Mobility</b> <b>Chair: Jordi Jofre-Monseny (Universitat de Barcelona and IEB)</b></p> <p>"Taxation and Job Mobility in Europe", <b>Davud Rostam-Afschar (Universität Hohenheim)</b> and Kurt Schmidheiny (University of Basel) <b>Discussant: Teemu Lyttikäinen</b></p> <p>"The Efficiency and Distributive Effects of Local Taxes: Evidence from Italian Municipalities", <b>Rocco Enrico Rubolino (University of Essex)</b> <b>Discussant: Davud Rostam-Afschar</b></p> <p>"Effects of Housing Transfer Taxes on Household Mobility", <b>Teemu Lyttikäinen (VATT Institute for Economic Research)</b>, Essi Eerola (VATT Institute for Economic Research), Oskari Harjunen (Aalto University School of Business and City of Helsinki-Urban Research and Statistic), Tuukka Saarimaa (Aalto University School of Business and School Engineering and HelsinkiGraduate School of Economics). <b>Discussant: Enrico Rubolino</b></p>
13.15 – 14.15	<b>LUNCH</b>

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	<p><b>ROOM 1016</b> <b>Session 7a - Optimal Taxation</b> <b>Chair: Amedeo Piolatto (Universitat Autònoma de Barcelona and IEB)</b></p> <p>"The Distortive Costs of Income Taxation", <b>Laurent Simula (University of Lyon)</b> and Aart Gerritsen (Erasmus University Rotterdam) <b>Discussant: Steven Hamilton</b></p> <p>"Optimal Income Taxation and Commitment on the Labor Market", <b>Pawel Doligalski (University of Bristol)</b> <b>Discussant: Laurent Simula</b></p> <p>"Optimal Deductibility: Theory, and Evidence from a Bunching Decomposition", <b>Steven Hamilton (The George Washington University)</b> <b>Discussant: Pawel Doligalski</b></p>	<p><b>ROOM 1017</b> <b>Session 7b - Health Care Expenditure</b> <b>Chair: Judit Vall-Castelló (Universitat de Barcelona and IEB)</b></p> <p>"Long Term Care Spending: A Luxury or a Health System Investment?", <b>Joan Costa-i-Font (London School of Economics and Political Science)</b> and Cristina Vilaplana (University of Murcia) <b>Discussant: Kaisa Kotakorpi</b></p> <p>"Complexity and Benefit Take-Up: Empirical evidence from the Finnish Homecare Allowance", <b>Kaisa Kotakorpi (VATT, Helsinki Graduate School of Economics and CESifo)</b>, Tuomas Kosonen (Labour Institute for Economic Research and CESifo), Tomer Blumkin (Ben Gurion University and CESifo) <b>Discussant: Leonzio Rizzo</b></p> <p>"Does Purchase Centralization Reduce Health Expenditure? Evidence from the Italian Health-Care System", <b>Leonzio Rizzo (Università di Ferrara and IEB)</b>, Massimiliano Ferraresi (European Commission) and Gianluca Gucciardi (University of Ferrara) <b>Discussant: Joan Costa-i-Font</b></p>
14.15 – 16.15		
16.15 – 16.30	Coffee break	
16.30 – 17.30	<p><b>ROOM 1016</b> <b>FUNCAS Plenary Session</b> <b>Mark Duggan (Stanford University)</b> <b>"The Impact of Disability Insurance on Labor Supply: Evidence for U.S. Military Veterans"</b></p>	