

WORKSHOP ON THE ECONOMICS OF TAXATION

June 3RD 2025

8.30 am – 9.00 am: Registration

9.00 am – 10.45 am: Parallel Sessions #1

VAT

Christos Kotsogiannis: Evasion, Avoidance, and the VAT Threshold
Discussant: Davi Bhering

Pascal Zamorski: Spillover Effects of VAT Rate Cuts: Evidence from Germany
Discussant: Christos Kotsogiannis

Davi Bhering: Equity vs Efficiency of Indirect Taxes: Evidence from a Large VAT Cut in India
Discussant: Pascal Zamorski

Mobility of top income

David Burgherr: Taxation and Migration by the Super-Rich
Discussant: César Poux

Vedanth Nair: Are the Rich More Sensitive to Taxes? Evidence from Mexico City
Discussant: David Burgherr

César Poux: Top Flight: Who migrates in response to top tax rates?
Discussant: Vedanth Nair

10.45am – 11.15am: Coffee-break

11.15am – 1:00pm: Parallel Sessions #2

Inequality #1

Ararat Gocmen: Private Capital Markets and Inequality
Discussant: Guillermo Cruces

Arjan Lejour: How do wealth transfers in early adulthood affect savings and income trajectories?
Discussant: Ararat Gocmen

Guillermo Cruces: From Flat To Fair? The Effects Of A Progressive Tax Reform
Discussant: Arjan Lejour

Tax Audits

Alipio Ferreira: Algorithms and Bureaucrats: Evidence from Tax Audit Selection in Senegal
Discussant: Elisa Casi

Chiara Lacava: Local Governors as Tax Enforcers
Discussant: Alipio Ferreira

Elisa Casi: Lost in Information: National Implementation of Global Tax Agreements
Discussant: Chiara Lacava

1.00pm – 2.00pm: Lunch

2.00pm – 3:10pm: Parallel Sessions #3

Tax Evasion

Giacomo Brusco: Guess Who's Evading on Dinner
Discussant: Enrico Rubolino

Enrico Rubolino: Market Externalities of Tax Evasion
Discussant: Giacomo Brusco

Crypto

Hjalte Fejerskov Boas: Enforcing Taxes on Cryptocurrencies
Discussant: Andreas Økland

Andreas Økland: Who Owns Cryptocurrency?
Discussant: Hjalte Fejerskov Boas

3.10pm – 3.25pm: Coffee-break

3.25pm – 4:40pm: Parallel Sessions #4

Taxation of high-income earners

Theo Ribas Palomo: Tax Progressivity and Inequality in Brazil: Evidence from Integrated Administrative Data
Discussant: Matias Giacobasso

Matias Giacobasso: How do Top Earners Respond to Taxation? Evidence from a Tax Reform in Uruguay
Discussant: Theo Ribas Palomo

Political Economy

Francesco Capozza: Who Should Get Money? Estimating Welfare Weights in the U.S.
Discussant: Eva Davoine

Eva Davoine: The Political Costs of Taxation
Discussant: Francesco Capozza

4.40pm – 5.00pm: Coffee-break

5.00pm – 6.00pm



Keynote speech by **Youssef Benzarti**

9pm: Dinner

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June 4TH 2025

9.00am – 10.45am: Parallel Sessions #5

Property Tax and Real estate

Isabel Micó-Millán: The anatomy of the property tax pass-through in rental markets
Discussant: Pedro Henrique Cavalcanti Rocha

Zhengming Li: Golden Visas and Real Estate Markets
Discussant: Isabel Micó-Millán

Pedro Henrique Cavalcanti Rocha: Property Taxation and Environmental Management: Evidence from Brazil's Rural Land Tax
Discussant: Zhengming Li

Incidence

Kevin Roberts: How Does Capital Investment Affect Workers? Evidence from Bonus Depreciation and Matched Employer-Employee Data
Discussant: Laure Heidmann

Sébastien Laffitte: Corporate Taxation, Prices, and Inequality
Discussant: Kevin Roberts

Laure Heidmann: Anatomy of Profit Shifting, Revenue Implications and Distributional Effects
Discussant: Sébastien Laffitte

10.45am - 11.15am: Coffee-break

11.15am – 1.00pm: Parallel Sessions #6

Inequality #2

Luisa Wallossek: The Marriage Earnings Gap
Discussant: Marcelo Bergolo

Terhi Ravaska: Boss Babies and Richie Riches: Privately Owned Firms Among Underage Children and Income Inequality
Discussant: Luisa Wallossek

Marcelo Bergolo: Spillovers in Earnings Responses to Social Assistance Programs: Evidence from the Workplace
Discussant: Terhi Ravaska

Taxation of MNEs*

Usama Jamal: Tax Rules and Capital Reallocation: Real Effects of Anti-Tax Avoidance Policies
Discussant: Johan Holmberg

Johan Holmberg: Firm Level Responses to a Discontinued Dividend Tax Reform
Discussant: Paul-Emmanuel Chouc

Paul-Emmanuel Chouc: Multinational Activity and the Global Minimum Tax
Discussant: Jules Ducept

Jules Ducept: Declining Effective Tax Rates of Multinationals: The Hidden Role of Tax Base Reforms
Discussant: Usama Jamal

**This session will last longer*

1.00 pm – 2.30 pm: Lunch

2.30pm – 3.40pm: Parallel Sessions #7

Optimal Taxation

Daniel Weishaar: Self-Financing Tax Cuts
Around the World: New Theoretical Results and
Applications to 33 Countries
Discussant: Lea Fricke

Lea Fricke: Optimal Carbon Tax Rebates
Discussant: Daniel Weishaar

Digitalization

Johanne Søndergaard: Tax Evasion and
Enforcement in a Digital Economy
Discussant: Mateus Maciel

Mateus Maciel: Digital Highways to Development:
Mobile Internet, Economic Growth, and Tax
Revenues
Discussant: Johanne Søndergaard

3.40pm – 4.00pm: Coffee-break

4.00pm – 5.00pm

Keynote speech by **Dina Pomeranz**

