

10th Annual Mannheim Taxation Conference

7/8 September 2023, Mannheim · Conference venue: ZEW · L 7, 1 · 68161 Mannheim

Local Organizers: Albrecht Bohne and Holger Stichnoth, Contact: mannheimtaxation@zew.de

PROGRAMME

THURSDAY, 7 SEPTEMBER 2023

09:30	ARRIVAL AND REGISTRATION	
10:15 – 10:30	Room Europa OPENING REMARKS <u>Christoph Spengel (U Mannheim and ZEW),</u> <u>Speaker of the Leibniz ScienceCampus MannheimTaxation</u>	
10:30 – 12:00	Room 1 SESSION A1: LOCAL PUBLIC FINANCE Chair: Zareh Asatryan SUBNATIONAL COUNTER-CYCLICAL FISCAL POLICY <u>Timothy Goodspeed (Hunter College - CUNY)</u> Discussant: Peter Egger REGIONAL IMPLICATIONS OF NATIONAL TAX POLICY <u>Peter Egger (ETH Zurich), Oliver Krebs, Valeria Merlo, and Georg Wamser</u> Discussant: Georg Thunecke IDENTIFYING TAX-SETTING RESPONSES FROM LOCAL FISCAL POLICY PROGRAMS <u>Valeria Merlo, Andreas Schanbacher, Georg Thunecke (Max Planck Munich), and Georg Wamser</u> Discussant: Timothy Goodspeed	Room 2 SESSION A2: FDI AND PROFIT SHIFTING Chair: Laura Arneemann TAX AVOIDANCE AND THE COMPLEXITY OF MULTINATIONAL ENTERPRISES <u>Manon François (EU Tax Observatory) and Vincent Vicard</u> Discussant: Simon Harst TAX COMPLEXITY AND FOREIGN DIRECT INVESTMENT: EVIDENCE ACROSS COUNTRIES AND TIME <u>Isabell Euler, Simon Harst (LMU), Deborah Schanz, Caren Sureth-Sloane, and Johannes Voget</u> Discussant: Eric Zwick TAX POLICY AND GLOBAL INVESTMENT BEHAVIOR <u>Eric Zwick (Chicago Booth), Gabriel Chodorow-Reich, Matthew Smith, and Owen Zidar</u> Discussant: Manon François
	12:00 – 13:00	Lunch break
13:00 – 14:00	Room Europa KEYNOTE I: FOUR PAPERS THAT (ALMOST) CHANGED MY MIND <u>Joel Slemrod (University of Michigan)</u>	
14:00 – 14:15	COFFEE BREAK	
14:15 – 15:45	Room 1 SESSION B1: CORPORATE TAXATION I Chair: Katharina Nicolay CORPORATE TAX AVOIDANCE AND	Room 2 SESSION B2: LABOR SUPPLY I (INVITED) Chair: Lukas Riedel CHILD-RELATED EARNINGS GAPS



	<p>SALES: MICRO EVIDENCE AND AGGREGATE IMPLICATIONS Julien Martin, Mathieu Parenti, and <u>Farid Toubal (Paris Dauphine)</u> Discussant: Stephen Stewart</p> <p>THE EFFECT OF ECONOMIC NEXUS ON RETAIL COMPETITION Zack Fox, John Robinson, and <u>Stephen Stewart (Trinity University)</u> Discussant: Martin Jacob</p> <p>CONSUMPTION TAXES, DIVIDENDS, AND CAPITAL ACCUMULATION <u>Martin Jacob (WHU)</u>, Roni Michaely, and Stefano Rossi Discussant: Farid Toubal</p>	<p>IN GERMANY Timm Bönke, Ulrich Glogowsky, <u>Emanuel Hansen (LMU)</u>, Holger Lüthen, and Dominik Sachs Discussant: Johannes Rincke</p> <p>MORE BAD NEWS FOR MOTHERS: THE CHILD PENALTY IN MENTAL HEALTH Alexander Ahammer, <u>Ulrich Glogowsky (Linz)</u>, Martin Halla, and Timo Hener Discussant: Emanuel Hansen</p> <p>A SPECIAL BUNCH OF PEOPLE: JOB ATTRIBUTE VALUATIONS OF THE VERY EDUCATED Celina Högn, Lea Mayer, <u>Johannes Rincke (Erlangen-Nürnberg)</u>, and Erwin Winkler Discussant: Ulrich Glogowsky</p>
15:45-16:00	COFFEE BREAK	
16:00-17:30	<p>Room 1 SESSION C1: DISCLOSURE AND AVOIDANCE Chair: Sophia Wickel</p> <p>THE EFFECT OF THE CAPITAL MARKET INFORMATION DEMAND ON TAX DISCLOSURE <u>Darcia Fischer (Boston University)</u> Discussant: Michael Overesch</p> <p>HOW EXECUTIVES FROM THE U.S. HELP EUROPEAN FIRMS LOWER THEIR EFFECTIVE TAX RATES <u>Michael Overesch (Cologne)</u> and Leon Reichert Discussant: Kaitlyn Kroeger</p> <p>CONSEQUENCES OF PUBLIC ACCOUNTING OFFSHORING <u>Kaitlyn Kroeger (UT Austin)</u> Discussant: Darcia Fischer</p>	<p>Room 2 SESSION C2: JURISDICTIONS Chair: Eckhard Janeba</p> <p>REGIONAL IDENTITIES, DECENTRALIZED TAXATION, AND PREFERENCES FOR REDISTRIBUTION <u>Dirk Foremny (U Barcelona & IEB)</u> Discussant: Johannes Becker</p> <p>THE SPENDING TRAP IN TAX COMPETITION <u>Johannes Becker (Münster)</u> Discussant: Michael Knoll</p> <p>BOUNDED EXTRATERRITORIALITY <u>Michael Knoll (Penn)</u> and Ruth Mason Discussant: Dirk Foremny</p>
17:30-18:30	POSTER SESSION 1	
18:30	DINNER (ZEW)	

*Parallel Sessions:
30 minutes per paper (18 minutes presentation + 5 minutes discussant + 7 minutes audience)



9:00 – 10:30	<p>Room 1 SESSION D1: REVERSE CHARGE MECHANISM Chair: Tobias Kreuz</p> <p>INVERTING THE CHAIN? VAT COLLECTION REGIMES AND TAX COMPLIANCE <u>Davide Cipullo (Università Cattolica del Sacro Cuore)</u>, Duccio Gamannossi Degl'Innocenti, Marco Le Moglie, and Filippo Passerini Discussant: Antonios Koumpias</p> <p>THE EFFECTS OF THE REVERSE CHARGE MECHANISM ON THE VAT GAP Albrecht Bohne, James Hines, <u>Antonios Koumpias (U Michigan-Dearborne)</u>, and Annalisa Tassi Discussant: Stefan Weck</p> <p>CROSS-BORDER VAT FRAUD IN THE EU: EVIDENCE FROM TRANSACTION-LEVEL DATA Zareh Asatryan and <u>Stefan Weck (ZEW & U Mannheim)</u> Discussant: Davide Cipullo</p>	<p>Room 2 SESSION D2: HOME OWNERSHIP Chair: Holger Stichnoth</p> <p>ESCAPING TRANSPARENCY THROUGH OFFSHORE REAL ESTATE: EVIDENCE FROM THE UK <u>Jeanne Bomare (PSE)</u> and Ségal Le Guern Herry Discussant: César Poux</p> <p>HIDDEN OWNERSHIP IN THE UK: NEW EVIDENCE FROM REGISTER DATA <u>César Poux (LSE)</u>, Arun Advani, and Andy Summers Discussant: Francis Wong</p> <p>TAXING HOMEOWNERS WHO WON'T BORROW <u>Francis Wong (LMU)</u> Discussant: Jeanne Bomare</p>
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10:30 – 11:00 COFFEE BREAK

11:00 – 12:30	<p>Room 1 SESSION E1: CORPORATE TAXATION II Chair: Daniela Steinbrenner</p> <p>GLOBAL EVIDENCE ON PROFIT SHIFTING WITHIN FIRMS AND ACROSS TIME <u>Fotis Delis (JRC Seville)</u>, Manthos Delis, Luc Laeven, and Steven Ongena Discussant: Tanguy van Ypersele</p> <p>PROFIT SHIFTING WITH MULTIPLE INSTRUMENTS Steeve Mongrain and <u>Tanguy van Ypersele (Aix-Marseille)</u> Discussant: James Hines</p> <p>EVALUATING MINIMUM TAXATION <u>James Hines (Michigan)</u> Discussant: Fotis Delis</p>	<p>Room 2 SESSION E2: ENFORCEMENT Chair: Philipp Doerrenberg</p> <p>TITLE TBD <u>Paolo Panteghini (Brescia)</u> Discussant: Silvia Vannutelli</p> <p>GOVERNMENT AUDITS Martina Cuneo, Jetson Leder-Luis, and <u>Silvia Vannutelli (Northwestern)</u> Discussant: Benedikt Herrmann</p> <p>COOPERATION AND TAX COMPLIANCE ACROSS EUROPE <u>Benedikt Herrmann (JRC)</u>, Filippos Exadaktylos, Jonas Fooker, Antonios Proestakis, and Nikos Georgantzis Discussant: Paolo Panteghini</p>
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12:30 – 13:30 LUNCH BREAK

13:30 – 14:30 Room Europa
KEYNOTE II: FIRMS' REAL AND REPORTING RESPONSES TO TAXATION
Rebecca Lester (Stanford University)

14:30 – 15:30 POSTER SESSION 2 AND COFFEE BREAK



15:30-17:00

Room 1
SESSION F1: TAX INCENTIVES
Chair: Barbara Stage

**TAXES AND GENDER EQUALITY:
THE INCIDENCE OF CUTTING THE
'TAMPON TAX'**

Thiess Buettner, Frank Hechtner, and
Boryana Madzharova (Erlangen-
Nürnberg)
Discussant: Jakob Wegmann

**WITHHELD FROM WORKING MORE?
WITHHOLDING TAXES AND THE
LABOR SUPPLY OF MARRIED
WOMEN**

Jakob Wegmann (Bonn), Lenard
Simon, and Tim Bayer
Discussant: Henning Giese

**TOWARDS GREEN DRIVING –
INCOME TAX INCENTIVES FOR
PLUG-IN HYBRIDS**

Henning Giese (Paderborn) and Svea
Holtmann
Discussant: Boryana Madzharova

Room 2
SESSION F2: TAX AVOIDANCE
Chair: Sarah Necker

**DO DIFFERENT ESTIMATION
METHODS LEAD TO IMPLAUSIBLE
DIFFERENCES IN THE SIZE OF NON-
OBSERVED OR SHADOW
ECONOMIES? A PRELIMINARY
ANSWER**

Friedrich Schneider (Linz)
Discussant: Luca Salvadori

**E-INVOICING, TAX AUDITS AND TAX
COMPLIANCE**

Christos Kotsogiannis, Luca Salvadori
(Universitat Autònoma Barcelona),
John Karangwa, and Innocente Murasi
Discussant: Inga Hardeck

**DOES PUBLIC TAX SUSTAINABILITY
DISCLOSURE DETER CORPORATE
TAX AVOIDANCE? EVIDENCE
FROM GRI 207 REPORTING**

Inga Hardeck (Regensburg), Frank
Hechtner, Andreas Seebeck, Marius
Weiß
Discussant: Friedrich Schneider

17:00

END OF CONFERENCE

*Parallel Sessions:

30 minutes per paper (18 minutes presentation + 5 minutes discussant + 7 minutes audience)

POSTER SESSION 1 (THURSDAY, 17:30 – 18:30):

LOST IN INFORMATION: NATIONAL IMPLEMENTATION OF GLOBAL TAX AGREEMENTS

Annette Alstadsaeter, Elisa Casi, Jakob Miethe, Barbara Stage (WHU)
Discussant: Gabriella Massenz

E-GOVERNMENT AND CORPORATE TAX PLANNING: INTERNATIONAL EVIDENCE

Christof Beuselinck, Panagiotis Karavitis (Glasgow), Pantelis Kazakis, Niswatil Mouna
Discussant: Chloé de Meulenaer

**ASSESSING THE IMPACTS OF ROBOT TAXATION: INSIGHTS INTO ROBOT INSTALLATIONS
AND EMPLOYMENT IN SOUTH KOREAN FIRMS**

Anna-Sophie Braun (Eichstätt-Ingolstadt), Reinald Koch, Dominika Langenmayr, Svea Holtmann
Discussants: Alina Pfrang/Jan Zental

**EFFICIENT TARGETING OF TAX AUDITS: EVIDENCE AND IMPLICATIONS OF
HETEROGENEITY IN COMPLIANCE RESPONSES**

Tobias Christiansen (Copenhagen)
Discussants: Sophia Wickel

POSTER SESSION 2 (FRIDAY, 14:30 – 15:30):

**EFFECTS OF THE GERMAN TAX-BENEFIT SYSTEM ON LABOUR FORCE PARTICIPATION OF
UNEMPLOYED WELFARE BENEFIT RECIPIENTS**

Fabian Böhme (ifo), Kerstin Bruckmeier, Andreas Peichl
Discussant: Holger Stichnoth



TAX LOSS CARRY-BACKS AS FISCAL STIMULUS: EVIDENCE FROM SMALL CORPORATIONS

Gabriella Massenz (Research Institute of Industrial Economics, Stockholm)

Discussant: Barbara Stage

FAMILY FIRST? PERSUASION, POLARISATION, AND THE INHERITANCE TAX

Chloé de Meulenaer (LSE)

Discussant: Panagiotis Karavitis

THE IMPACT OF ENVIRONMENTAL TAXES ON COMMERCIAL TRAFFIC AND ITS ENVIRONMENTAL CONSEQUENCES

Alina Pfrang and Jan Zental (both University of Mannheim)

Discussant: Anna-Sophie Braun

THE EFFECT OF TRANSFER PRICING DOCUMENTATION REQUIREMENTS ON TAX COMPLIANCE COSTS AND ADMINISTRATIVE COSTS

Nadine Riedel, Katharina Schmidt, Johannes Voget, Sophia Wickel (ZEW)

Discussant: Tobias Christiansen