



The 74th Annual Congress
of the International Institute
of Public Finance

The Impact of Public Policies on Labor Markets and Income Distribution

AUGUST 21–23, 2018
Tampere, Finland

www.iipf2018.fi

Chair of Local Organizing Committee

Kaisa Kotakorpi (VATT Institute for Economic Research and University of Turku, Finland)

Chairs of Scientific Committee

Eva Mörk (Uppsala University, Sweden)

Claus Thustrup Kreiner (Center for Economic Behavior and Inequality, University of Copenhagen, Denmark)

PROGRAM OVERVIEW

	August 20 Monday	August 21 Tuesday	August 22 Wednesday	August 23 Thursday	
8:00		8:00-17:30 Registration / Info Desk	8:00-16:00 Registration / Info Desk	8:00-16:30 Registration / Info Desk	
9:00		Opening Ceremony	Plenary III	Working Group Sessions E (1.5 hours)	
9:30		Plenary I			IIPF Board of Management Meeting II
10:00				Coffee Break	
10:30		Coffee Break	Working Group Sessions C (2 hours)	Coffee Break	
11:00		Working Group Sessions A (2 hours)		Working Group Sessions F (1.5 hours)	
11:30					
12:00					
12:30			Lunch	Lunch	
13:00		Lunch	Working Group Sessions D (2 hours)	Working Group Sessions G (2 hours)	
13:30					
14:00					
14:30		Working Group Sessions B (2 hours)			
15:00					
15:30	IIPF Board of Management Meeting I	Registration / Info Desk		Coffee Break	
16:00			Coffee Break	Excursion (different options)	Plenary IV
16:30			Plenary II		
17:00					
17:30			General Assembly of Members		
18:00					
18:30					
19:00	IIPF Board of Management Dinner			Conference Dinner (Restaurant Paja at Solo Sokos Hotel Tornio)	
19:30		Welcome Reception (Tampere Old City Hall)			
20:00					
20:30					

Plenary I - Uta Schönberg (University College London): "The Impact of Immigration on Regions and Workers"

Plenary II - Henrik Kleven (Princeton University): "Taxation and the Extensive Margin Reconsidered"

Plenary III - Petra Todd (University of Pennsylvania): "Incorporating Personality Traits into Economic Models of Labor Supply, Education, and Occupational Choice"

Plenary IV - Gordon Dahl (University of California, San Diego): "Intergenerational Spillovers in Disability Insurance"

* IIPF Board meetings and dinner are not part of the general congress program, and limited to only those invited.

Detailed information on the program is available at www.iipf2018.fi and conference4me. You can download the application of conference4me from <http://conference4me.psn.pl/download/>



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WELCOME TO FINLAND!

Dear IIPF Members and Congress participants,

It is my great pleasure to welcome you to the 74th Annual Congress of the International Institute of Public Finance in Tampere, hosted by the University of Tampere along with the VATT Institute for Economic Research, the Labour Institute for Economic Research and the University of Turku.

Our 2018 Congress theme is *The Impact of Public Policies on Labor Markets and Income Distribution*, although as is our tradition the scholarly papers presented cover a wide range of public finance topics. I would like to thank the Scientific Committee, chaired by Eva Mörk (Uppsala University, Sweden) and Claus Thustrup Kreiner (University of Copenhagen, Denmark). They have put together an outstanding program of plenary lectures given by Gordon B. Dahl (University of California, San Diego, US), Henrik Kleven (Princeton University, US), Uta Schönberg (University College London, UK), and Petra Todd (University of Pennsylvania, US). In addition, there will be 101 contributed-paper sessions with 366 papers that address a wide range of policy-relevant public finance issues using state-of-the-art methods. The program features scholars from around the world, and promises to be both stimulating and informative; I look forward to the exchange of ideas both during the sessions and afterwards.

I would also like to express my sincere appreciation to the local organizers for having set up a wonderful selection of events. The Local Organizing Committee is chaired by Kaisa Kotakorpi (VATT and University of Turku), with support from colleagues from all hosting institutions. As well as organising all of the logistics of the conference, and raising considerable funds to support our activities in Tampere, they have planned what promises to be a memorable social programme. We trust you will enjoy these events and use them as an opportunity to renew old friendships, make new ones, and establish enduring professional contacts.

On behalf of the IIPF, I would like to thank the financial supporters of this Congress for their generous, and indeed indispensable, financial support. They include our hosts – mentioned before – as well as the Yrjö Jahnsson Foundation, the Employees' Foundation, the Bank of Finland, the Finnish Ministry of Finance, the Finnish Cultural Foundation, the Nordic Tax Research Council and the Federation of Finnish Learned Societies.

This is the third and final IIPF Congress over which I will preside as President of the IIPF. Next August in Glasgow I will be just another eager attendee, and Clemens Fuest will be presiding. It has been a great pleasure to serve in this capacity, and to see the IIPF Congress expand and improve each year. One of the real joys of the Congress for me is getting to meet so many new young scholars in our field of public finance. So, please make me happy by saying hello and introducing yourself when we cross paths!

I wish you all an enjoyable and productive Congress.

Joel Slemrod
President, International Institute of Public Finance
Professor, University of Michigan



ABOUT IIPF

The International Institute of Public Finance (IIPF) is the world organization of public finance economists, comprising approximately 750 members from over 50 countries. The IIPF seeks to generate intellectual interchanges among public finance experts.

The Institute's annual congress is the main forum for its activities, which include organizing academic events, promoting the exchange of knowledge between academics and practitioners of all nationalities, and awarding prizes for outstanding academic achievements.

The congress also provides an opportunity for the IIPF governing bodies to convene (Board of Management, General Assembly of Members). The IIPF is currently administered by an Executive Committee consisting of President Joel Slemrod (University of Michigan, US) and two Vice Presidents, Monika Bütler (University of St. Gallen, Switzerland) and Wojciech Kopczuk (Columbia University, US). The legal and administrative seat of the non-profit organization IIPF is in Munich, Germany.

Further information is available at www.iipf.org.



The IIPF seat at the ifo Institute in Munich.

KEYNOTE SPEAKERS

Plenary I – August 21, 2018 (Tue) 9:30 am–10:30 am

Main Auditorium, Main building

This event is sponsored by the Bank of Finland.



Uta Schönberg (University College London):
“The Impact of Immigration on Regions and Workers”

Uta Schönberg is a Professor of Economics at University College London (UCL) and a Researcher at the Institute for Employment Research (IAB) in Nuremberg. Professor Schönberg graduated from the University of Hanover (M.S., 1998) and the University College London (Ph.D., 2004). Before joining the UCL faculty in 2008, she was an Assistant Professor at the University of Rochester.

Uta Schönberg was awarded the Philipp Leverhulme Prize in 2016 and is currently a Joint Managing Editor at the *Review of Economic Studies*. Her main research area is in labor economics, with a special interest in wage inequality and wage dynamics; family economics; the economics of education; and the economics of migration. Her research has been published in prestigious international journals such as the *Quarterly Journal of Economics*, the *American Economic Review*, and the *Journal of Political Economy*, among others.

Plenary II – August 21, 2018 (Tue) 4:30 pm–5:30 pm

Main Auditorium, Main building

This event is sponsored by the Ministry of Finance.



Henrik Kleven (Princeton University): “Taxation and the Extensive Margin Reconsidered”

Henrik Kleven is a Professor of Economics and Public Affairs at Princeton University, appointed by the Department of Economics and the Woodrow Wilson School. Previously, he held positions at the London School of Economics and the University of Copenhagen. He received his PhD from the University of Copenhagen in 2003. He is Co-Editor of the *American Economic Review*, and was previously Editor of the *Journal of Public Economics*. He is a Research Associate at the NBER and a Research Fellow at the CEPR, where

he previously directed the Public Economics Program.

Kleven’s research combines empirical evidence and economic theory to show ways of designing more effective public policies. His work on tax and transfer policy has had policy impact in both developed and developing countries. His academic articles have been published in leading journals such as the *American Economic Review*, *Econometrica*, *Journal of Political Economy*, *Quarterly Journal of Economics*, and *Review of Economic Studies*.

Plenary III – August 22, 2018 (Wed) 9:00 am–10:00 am

Main Auditorium, Main building



Petra Todd (University of Pennsylvania): “Incorporating Personality Traits into Economic Models of Labor Supply, Education, and Occupational Choice”

Petra Todd is the Edmund J. and Louise W. Kahn Term Professor of Economics at the University of Pennsylvania. She is a research associate of NBER, of the Population Studies Center at U Penn, of HCEO (at U of Chicago), and of IZA. She is also a fellow of the Econometric Society and the Society of Labor Economics. Her main fields of research are social program evaluation, labor economics, and microeconometrics. She has published papers on the determinants of cognitive achievement, testing for discrimination in motor vehicle searches, sources of racial wage disparities, and methods for evaluating and optimally designing conditional cash transfer programs. She has recently finished a book manuscript *Impact Evaluation in Developing Countries: Theory, Methods and Practice*, coauthored with Paul Glewwe. Some of her current research projects include a paper that models the school-going decisions and grade progression of adolescent girls in Malawi, in which she analyzes the optimal design of a conditional cash transfer program. She also has recent papers that analyze the role of personality traits in educational and working decisions and in time allocation of husbands and wives. She is on the editorial board of the *Journal of Economic Literature*.

Plenary IV – August 23, 2018 (Thu) 4:00 pm–5:00 pm

Main Auditorium, Main building



Gordon Dahl (University of California, San Diego): “Intergenerational Spillovers in Disability Insurance”

Gordon B. Dahl is a Professor of Economics at the University of California, San Diego. He is also affiliated with the National Bureau of Economic Research, the Institute for the Study of Labor (IZA), CESifo, the University of Bergen, and the Stanford Center for the Study of Poverty and Inequality. Previously, he was a faculty member at the University of Rochester and held visiting positions at the University of California, Berkeley and Princeton University. He received his Ph.D. from Princeton University in 1998 and his B.A. from Brigham Young University in 1993.

Dahl’s research interests are in labor economics and applied microeconomics, including a wide set of issues that range from how income affects child achievement, to peer effects among coworkers and family members, to the impact of incarceration on recidivism and employment, to intergenerational links in welfare use. His articles have appeared in *The American Economic Review*, *Econometrica*, *the Journal of the American Statistical Association*, *the Review of Economics and Statistics*, *the Review of Economic Studies*, and *the Quarterly Journal of Economics*.

IIPF AWARDS

One of the tasks the IIPF has set for itself is to encourage scholars in their scientific work. To this end, it has instituted two awards, the “IIPF Peggy and Richard Musgrave Prize” (created in 2003), and the “IIPF Young Economists Award” (created in 2008). These prizes are awarded at the IIPF Annual Congresses.

The IIPF created the “**Peggy and Richard Musgrave Prize**” in 2003 to honor and encourage younger scholars whose work meets the high standards of scientific quality, creativity and relevance that was a mark of the Musgraves’ contribution to public finance. It is awarded annually, on the advice of the Scientific Chair(s) of the respective congress and further members of the award committee, to the author(s) of the best paper presented at the IIPF Annual Congress. Authors need to be under 40 years old. In the case of co-authored papers, all authors need to be under 40. Age is measured as of the ending day of the Congress, when the prize is awarded.

For the “**IIPF Young Economists Award**” the award committee selects those papers presented at the congress that stand out for their scientific quality, creativity and relevance. The same rules apply for this award as for the “IIPF Peggy and Richard Musgrave Prize”.

Since 2017 the IIPF Annual Congresses feature the “**ITAX PhD Student Award**”, sponsored by the journal *International Tax and Public Finance*. The ITAX PhD Student Award is open to any current PhD student presenting at the IIPF (defined as anyone who is registered as a PhD student for the congress). The award comes with an opportunity to publish in the journal, either as a full paper or a short summary of the paper and its main findings. There is no restriction on co-authorship and submissions may be co-authored with senior colleagues, but the PhD student must present it at the congress.

www.iipf.org/awards.



Photo: Laura Vanzo



GENERAL INFORMATION

Venue

University of Tampere, Main Campus (address: Kalevantie 4, Tampere)

Congress will take place in the following three buildings: Main building, Pinni A building, and Pinni B building. The campus map can be found on page 9.

Registration / Information

The registration/info desk is located in the Main building lobby and open as follows:

August 20 (Mon) 3:00 pm–6:30 pm

August 21 (Tue) 8:00 am–5:30 pm

August 22 (Wed) 8:00 am–4:00 pm

August 23 (Thu) 8:00 am–4:30 pm

If you need assistance during the congress, call +358407727689 (Tavicon Congress Bureau).

Name Badge

Participants are asked to wear their name badges during the whole congress. The name badge is your ticket to sessions, coffee caterings and conference dinner.

Smoking Policy

At the University of Tampere, smoking is only allowed outdoors at designated areas.

Internet Access

For internet access, you can use either eduroam or the utapac network.

Eduroam is a protected, international network visitor service, to which the staff members and students of universities can log in using the user ID of their own organisation. For an Android operating system device, you may need to use e.g. the 'eduroamCAT' application from the Google Play store to enable certificate authentication.

To access the utapac network, please use the following credentials:

Wifi-Information:

WLAN: UTAPAC

Username: hmabyg@guest.uta.fi

Password: mqbQXS



Lunch

Buffet-style lunch is included in the registration fee. Participants are requested to use the lunch vouchers to be found in the envelope received upon registration. The lunch vouchers are valid at two university restaurants: **Minerva** (in the Pinni B building) and **Juvenes** (in the Main building).

Lunch breaks:

August 21 (Tue) 1:00 pm–2:00 pm

August 22 (Wed) 12:30 pm–1:30 pm

August 23 (Thu) 12:30 pm–1:30 pm

Coffee Breaks

Coffee and refreshments will be served **in front of the Main Auditorium** (in the Main building) during the following times:

August 21 (Tue) 10:30 am–11:00 am and 4:00 pm–4:30 pm

August 22 (Wed) 10:00 am–10:30 am

August 23 (Thu) 10:30 am–11:00 am and 3:30 pm–4:00 pm

Water

Water is provided in the Main Auditorium lobby during coffee breaks. In addition, Finnish tap water is among the purest in the world and safe to drink.

Taxi

The hotel reception staff will help you with ordering a taxi but if you need one on your own please find below the phone numbers for two taxi companies.

Taksi Tampere: +358 100 4131

Liuttu: +358 100 4041

App for taxi orders: please see www.valopilkkutaksi.fi for directions how to download an app on your phone.

More Local Information

You can find the Local Organizers' recommendations for local pubs, restaurants, parks, museums, shopping, and public saunas on the congress website!



UNIVERSITY OF TAMPERE

MAIN CAMPUS



- ① UNIVERSITY MAIN BUILDING
Kalevantie 4
- ② ATALPA BUILDING
Ratapihankatu 55
- ③ PINNI BUILDINGS A AND B
Kanslerinrinne 1
- ④ LINNA BUILDING
Kalevantie 5
- ⑤ VIRTA BUILDING
Äkerlundinkatu 5
- ⑥ FSHS
Kalevantie 3
- ⑦ STUDENT UNION TAMY
Yliopistonkatu 60

A Theatre

IIPF IIPF congress registration/
information desk

SOCIAL PROGRAM

Welcome Reception

August 21, 2018 (Tue) 7:00 pm–8:30 pm

Venue: Tampere Old City Hall
("Tampereen raatihuone" in Finnish; address: Keskustori 10, Tampere)

Style: Cocktail

The invitation to the reception can be found in the envelope you received at registration. Please bring the invitation with you to the reception.

Congress Dinner

August 23, 2018 (Thu) 7:00 pm–

Venue: Restaurant Paja at Solo Sokos Hotel Torni
(address: Ratapihankatu 43, Tampere)

Style: Table-served dinner

Please wear your name badge when arriving at the dinner.



Photo: Laura Vanzo

Tampere Old City Hall.



Excursions

August 22, 2018 (Wed) 4:00 pm–6:30 pm

You have indicated your participation in one of the three alternative excursions on the registration form. The excursion is included in the congress registration fee, but advance registration is required. Please note that it might not be possible to register to the excursions on-site. Your excursion ticket can be found in your registration envelope. Please bring it with you to the excursion.

EXCURSION 1: Boat trip on lake Pyhäjärvi

The cruise will take two hours and will give you a chance to see the beautiful lake views around Tampere. Coffee will be served on the boat.

Congress assistants will walk the group to Laukontori harbor from where the boat will leave at 4:30 pm. If you will arrive to the harbor on your own, please, make sure that you will be on time. The group walk will leave from in front of the University Main building at 4:00 pm.

EXCURSION 2: Walking tour along the Pyynikki ridge

The walking tour will take you along the world's highest esker formed during the Ice Age. You will also be able to enjoy the lake view from the ridge. During the walking tour you will see Pispala, a residential area with narrow streets and beautifully renovated wooden houses. Pispala used to be home for railroad and factory workers but is nowadays one of the most popular residential areas in Tampere. The tour will include a stop for afternoon coffee.

A bus transportation will take you to Pyynikki and Pispala for the walk. The buses will leave at 4:00 pm from in front of the University Main building. Please be on time.

There will also be bus transportation back to the city center from Pyynikki and Pispala.

EXCURSION 3: Walking tour in the historical industrial center of Tampere

The congress assistants will walk the participants first to the former Tampella linen and iron industry factory area dating back to 1842. From Tampella area the walking tour will take you through the national landscape of the Tammerkoski rapids to the Finlayson area, where the old textile factories date from the 1830s. You will see the historical industrial buildings which nowadays house museums, restaurants, apartments and offices. The tour will include a stop for afternoon coffee.

Please be on time to join the group walk that will leave from in front of the University Main building at 4:00 pm.

For further questions, please, visit the registration/information desk or call +358407727689 (Tavicon Congress Bureau).

WORKING GROUP SESSIONS' PROGRAM

Tuesday, 21/Aug/2018							
9:00 am– 9:30 am	Opening Ceremony Main auditorium (Juhlasali), Main building						
9:30 am– 10:30 am	Plenary I: Keynote Lecture: Uta Schönberg (University College London) on "The Impact of Immigration on Regions and Workers". Chair: Wojciech Kopczuk Main auditorium (Juhlasali), Main building.						
10:30 am– 11:00 am	Coffee Break Main building						
11:00 am– 1:00 pm	A01: Firm Taxation Main auditorium (Juhlasali), Main building	A02: Income and Wealth Inequality Room B3107, Pinni B building	A03: Taxation of Multi- nationals Room B3109, Pinni B building	A04: Climate Policy Room B4113, Pinni B building	A05: Voting, Policy and Electoral Rules Room B3110, Pinni B building	A06: Labor Supply and Tax-Benefit Policy Room A1081, Pinni A building	A07: Tax Compe- tition I Room B4115, Pinni B building
1:00 pm– 2:00 pm	Lunch Main building and Pinni B building						
2:00 pm– 4:00 pm	B01: Tax Coordi- nation and Tax Havens Room B3107, Pinni B building	B02: Invited Session: Tax Compliance Chair: Tuo- mas Koso- nen Room A1081, Pinni A building	B03: Social Mobility Room B3109, Pinni B building	B04: Optimal Income Taxation Room B1096, Pinni B building	B05: Internation- al Taxation I Room B3110, Pinni B building	B06: Bunching I Room B4113, Pinni B building	B07: Populism and Extremism Room D11, Main building
4:00 pm– 4:30 pm	Coffee Break Main building						
4:30 pm– 5:30 pm	Plenary II: Keynote Lecture: Henrik Kleven (Princeton University) on "Taxation and the Extensive Margin Reconsidered". Chair: Claus Thustrup Kreiner Main auditorium (Juhlasali), Main building.						
5:30 pm– 6:30 pm	General Assembly of Members Main auditorium (Juhlasali), Main building						
7:00 pm– 9:00 pm	Welcome Reception Tampere Old City Hall						



A08: Tax Avoidance and Evasion I Room D11, Main building	A09: Immigration Room B4116, Pinni B building	A10: Income and Profit Shifting Room B4117, Pinni B building	A11: Altruism and Social Norms Room B1096, Pinni B building	A12: Health Room D13, Main building	A13: Theoretical Political Economics Room D14, Main building	A14: Fiscal Policy and Fiscal Outcomes Room A07, Main building	A15: Evaluation of Policy Reforms Room Paavo Koli, Pinni A building
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B08: Inequality, Fairness and Voting Room B4115, Pinni B building	B09: Taxation and Firm Behavior Room B4116, Pinni B building	B10: Social Insurance Room B4117, Pinni B building	B11: EconPol Session: Implications of US Tax Reform for Europe Main auditorium (Juhlasali), Main building	B12: Fiscal Rules in Federations Room D13, Main building	B13: Local Governments I Room D14, Main building	B14: Labor Market and Education Reforms Room Paavo Koli, Pinni A building	B15: Political Budget Cycles and Fiscal Manipulation Room A07, Main building
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Wednesday, 22/Aug/2018

9:00 am– 10:00 am	Plenary III: Keynote Lecture: Petra Todd (University of Pennsylvania) on "Incorporating Personality Traits Into Economic Models of Labor Supply, Education, and Occupational Choice" Chair: Eva Mörk Main auditorium (Juhlasali), Main building.							
10:00 am– 10:30 am	Coffee Break Main building							
10:30 am– 12:30 pm	C01: Measuring Inequality Main auditorium (Juhlasali), Main building	C02: Invited Session: Labor Market Functioning Chair: Håkan Selin Room B3107, Pinni B building	C03: Death and Bequests Room B3109, Pinni B building	C04: Inter- national Taxation II Room D11, Main building	C05: Corporate Tax Evasion Room Paavo Koli, Pinni A building	C06: Pension Reform Room B3110, Pinni B building	C07: Mobility Room B4113, Pinni B building	
12:30 pm– 1:30 pm	Lunch Main building and Pinni B building							
1:30 pm– 3:30 pm	D01: Special Session on the occa- sion of Matti Tuomala's retirement Main auditorium (Juhlasali), Main building	D02: Tax Compe- tition II Room D11, Main building	D03: Tax Incidence Room B3109, Pinni B building	D04: Fiscal Stimulus Policy Room B1096, Pinni B building	D05: Optimal Tax Policy Room B3110, Pinni B building	D06: Inequality Room A07, Main building	D07: Inter- national Tax Evasion Room B4113, Pinni B building	
4:00 pm– 6:30 pm	Excursion							



C08: Lobbying Room B4115, Pinni B building	C09: Tax Compli- ance I Room B1096, Pinni B building	C10: Gender and Work Room B4116, Pinni B building	C11: Labor Supply Room A1081, Pinni A building	C12: Optimal Taxation I Room B4117, Pinni B building	C13: Labor Supply and the Family Room D13, Main building	C14: Welfare Room D14, Main building	C15: Local Govern- ments II Room A07, Main building
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D08: Fiscal Federalism I Room B4115, Pinni B building	D09: Childcare and Family Dynamics Room B4116, Pinni B building	D10: Education Room A1081, Pinni A building	D11: Electoral Rules Room B4117, Pinni B building	D12: Labour Market Entry Room B3107, Pinni B building	D13: Optimal Policies Room D13, Main building	D14: Savings Behavior Room D14, Main building	D15: Behavioral Anomalies Room Paavo Koli, Pinni A building
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Thursday, 23/Aug/2018

9:00 am–10:30 am	E01: Tax Havens Room B4116, Pinni B building	E02: Tax Revenues and Incidence Room B3109, Pinni B building	E04: Contracts and Property Rights Room B3110, Pinni B building	E05: Shadow Economy and Corruption Room B4113, Pinni B building	E06: Infrastructure Room B4115, Pinni B building	E07: Tax Compliance II Room A1081, Pinni A building	E08: Taxation and Market Imperfections Room B1096, Pinni B building	
10:30 am–11:00 am	Coffee Break Main building							
11:00 am–12:30 pm	F01: Effects of Tax Audits Room B1096, Pinni B building	F02: Optimizing over Life and Across Generations Room B3109, Pinni B building	F03: Tax Enforcement in Developing Countries Room B3110, Pinni B building	F04: Disability Insurance Room B4113, Pinni B building	F05: Environmental Regulation Room B4115, Pinni B building	F06: Property Taxation Room B4116, Pinni B building	F07: Welfare Regimes Room B4117, Pinni B building	
12:30 pm–1:30 pm	Lunch Main building and Pinni B building							
1:30 pm–3:30 pm	G01: Income Risk, Inequality and Policy Room B3107, Pinni B building	G02: Sin Taxes Room B4113, Pinni B building	G03: Profit Shifting Room B1096, Pinni B building	G04: Retirement and Pension Policy Room B3109, Pinni B building	G05: International Taxation III Room B3110, Pinni B building	G06: Local Tax Competition Room B4115, Pinni B building	G07: Public Goods Room B4116, Pinni B building	
3:30 pm–4:00 pm	Coffee Break Main building							
4:00 pm–5:00 pm	Plenary IV: Keynote Lecture: Gordon Dahl (University of California, San Diego) on "Intergenerational Spillovers in Disability Insurance" Chair: Sara LaLumia Main auditorium (Juhlasali), Main building							
5:00 pm–5:30 pm	Closing Ceremony Main auditorium (Juhlasali), Main building							
7:00 pm–10:00 pm	Conference Dinner Solo Sokos Hotel Tornii, Restaurant Paja							

E10: Demography, Ethnicity and Religion Room D13, Main building	E11: Pensions and Bounded Rationality Room Paavo Koli, Pinni A building	E12: Bunching II Room B3107, Pinni B building	E13: Tax Avoidance and Evasion II Room D11, Main building	E14: House Prices and Capitalization Room D14, Main building	E15: Local Taxation and Tax Reform Room A07, Main building	
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F08: Spillover Effects Room D13, Main building	F09: Pensions Room A1081, Pinni A building	F10: Gender Roles and Female Empower- ment Room Paavo Koli, Pinni A building	F11: Earning Dy- namics, Fiscal Reactions and Fiscal Surveillance Room D14, Main building	F12: Optimal Taxation II Room D11, Main building	F13: Globalization and Emerging Markets Room A07, Main building	F14: Anti- terrorism and Arms Race Room B3107, Pinni B building
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G08: Misallocation and Public Policy (Bank of Finland special session) Chair: Juuso Vanhala Main auditori- um (Juhlasali), Main building	G09: Migration Room A1081, Pinni A building	G10: Capital Taxation Room B4117, Pinni B building	G11: Economic and Political Reactions to Changes Room D13, Main building	G12: Corporate Taxation Room Paavo Koli, Pinni A building	G13: Optimal Taxation III Room D14, Main building	G14: Fiscal Federalism II Room A07, Main building
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INVITED AND SPECIAL SESSIONS

B11 – EconPol Session: “Implications of US Tax Reform for Europe”

August 21 (Tue) 2:00 pm–4:00 pm

Main Auditorium, Main building

Short presentation of EconPol Report followed by a panel discussion.

Chair: **Clemens Fuest** (ifo Institute and University of Munich)

Panelists: **Michael Devereux** (Oxford University Centre for Business Taxation)

Clemens Fuest (ifo Institute and University of Munich)

Michelle Hanlon (MIT, Sloan School of Management)

Victoria Perry (International Monetary Fund)

B02 – Invited Session: “Tax Compliance”

August 21 (Tue) 2:00 pm–4:00 pm

Room A1081, Pinni A building

This session has benefited from the Academy of Finland funding.

Chair: **Tuomas Kosonen** (Labour Institute for Economic Research)

Speakers: **Teodora Nikolaeva Tsankova** (University of Warwick): “Behavioural Insights and Tax Compliance: Evidence from Large Scale Field Experiments in Belgium”

Jakob Miethe (German Institute for Economic Research [DIW Berlin]): “Dirty Money in New Disguise? Capital Flows Into and Out of Tax Havens”

Mazhar Waseem (University of Manchester): “Information, Asymmetric Incentives, or Withholding? Understanding the Self-Enforcement of Value-Added Tax”

Tuomas Kosonen (Labour Institute for Economic Research): “Missing Miles: Evasion Responses to Car Taxes”

C02 – Invited Session: “Labor Market Functioning”

August 22 (Wed) 10:30 am–12:30 pm

Main Auditorium, Main building

Chair: **Håkan Selin** (Institute for Evaluation of Labour Market and Education Policy [IFAU])

Speakers: **Tobias Laun** (Uppsala University): “Having It All? Employment, Earnings and Children”

Lisa Laun (Institute for Evaluation of Labour Market and Education Policy [IFAU]): “Job Search Assistance and Displacement Effects: Evidence from a Randomized Experiment”

Johanna Rickne (Stockholm University): “Tax Subsidization of Household Services and Refugees’ Labor Market Integration”

Per-Anders Edin (Uppsala University and Institute for Evaluation of Labour Market and Education Policy [IFAU]) and **Håkan Selin** (Institute for Evaluation of Labour Market and Education Policy [IFAU]): “Financial Risk-Taking and Wages. Evidence and Implications for the Gender Wage Gap”

D01 – Special Session on the Occasion of Matti Tuomala’s Retirement

August 22 (Wed) 1:30 pm–3:30 pm

Main Auditorium, Main building

This session is organized by the Local Organizing Committee.

Chair: **Jukka Pirttilä** (University of Tampere)

Opening: **Elina Tuominen** (University of Tampere)

Speakers: **Vidar Christiansen** (University of Oslo): “Assessing Tax Perturbations: Some Norwegian Cases”

Ravi Kanbur (Cornell University): “On the Volume of Redistribution: Across Income Levels and Across Groups”

G08 – Special Session organized by the Bank of Finland: “Misallocation and Public Policy”

August 23 (Thu) 1:30 pm–3:30 pm

Main Auditorium, Main building

Chair: **Juuso Vanhala** (Bank of Finland)

Speakers: **Paloma Lopez-Garcia** (European Central Bank): “Cyclical and Structural Variation in Resource Reallocation in Europe”

Valentine Millot (OECD): “Insolvency Regimes, Zombie Firms and Capital Reallocation”

Elias Einiö (VATT Institute for Economic Research and CEP/LSE): “Do Tax Incentives for Research Increase Firm Innovation? An RD Design for R&D”

Juuso Vanhala (Bank of Finland): “The Demography of Zombies – What Keeps Them Alive?”



Photo: Kari Savolainen



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Nathaniel Hendren - Harvard University

Rachel Griffith - University of Manchester and IFS

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