109th Annual Conference on Taxation

Renaissance Baltimore Harborplace Hotel
Baltimore, MD

November 10–12, 2016
The NTA2016 app serves as your all-in-one event guide to the 109th Annual Conference! Browse the program and papers directly from your phone or tablet, and create your own agenda on the fly. The app is available for Android, iOS, and Windows Phone devices. To download, type NTA2016 in the Google Play, iTunes App, or Windows Phone Store or visit www.ntanet.org/e/2016-app.

Room for Nursing Mothers: The St. George conference room (6th floor) is available on Thursday, November 10, and Friday, November 11, for nursing mothers.

Room for Informal Meetings, Interviews, and Work: The Guilford conference room (5th floor) is available on Thursday, November 10, and Friday, November 11, for informal meetings, interviews, and workspace.

**Program at a Glance**

**THURSDAY, NOVEMBER 10**

8:30 – 10:00 AM Concurrent Sessions

- **Tax Evasion** (Compliance and Enforcement), Watertable C (5th Floor)
- **Business Size and Organizational Form** (Corporate), Homeland (5th Floor)
- **Older Workers and Retirement** (Individual and Labor), Federal Hill (5th Floor)
- **Tax Treaties, Sparing, and FDI** (International), Baltimore Ballroom B (5th Floor)
- **Scope of Regulatory Authority: From Interpretation to Implementing Policy** (Law), Baltimore Ballroom A (5th Floor)
- **Optimal Taxation 1**, Gibson (6th Floor)
- **401(k) Design and Savings Behavior** (Pensions), Fells Point (5th Floor)
- **State Capacity** (Political Economy), Pride of Baltimore (6th Floor)
- **The Effects of State and Local Tax Incentives** (State and Local), Kent (6th Floor)
- **Taxation and Housing** (State and Local), James (6th Floor)

10:00 – 10:15 AM Coffee Break

- Maryland Ballroom Foyer (5th Floor)

10:15 – 11:45 AM Concurrent Sessions

- **Behavioral Retirement Savings Models** (Behavioral), Gibson (6th Floor)
- **Tax Losses!** (Corporate), Kent (6th Floor)
- **Fiscal Policy and Climate Change** (Environment and Energy), Federal Hill (5th Floor)
- **ACA and Health Care Markets** (Health), Baltimore Ballroom B (5th Floor)
- **Tax Policy and Low-Income Families** (Individual and Labor), Fells Point (5th Floor)
- **Taxing Intellectual Property** (International), Baltimore Ballroom A (5th Floor)
- **Tax Guidance and Compliance** (Law), Homeland (5th Floor)
- **Fiscal Multipliers from a Micro-Data Perspective** (Macro and Fiscal Policy), Pride of Baltimore (6th Floor)
- **Government Support for Higher Education** (State and Local), James (6th Floor)
- **State and Local Optimal Tax Policy** (State and Local), Watertable C (5th Floor)

**NOON – 1:30 PM Luncheon**

**Speaker:** Olivier Blanchard, C. Fred Bergsten Senior Fellow at the Peterson Institute for International Economics and Robert M. Solow Professor of Economics emeritus, Massachusetts Institute of Technology

- Maryland Ballroom (5th Floor)

1:45 – 3:15 PM Concurrent Sessions

- **Debits, Credits, and Taxes** (Accounting), James (6th Floor)
- **Communications Strategies of Tax Authorities** (Compliance and Enforcement), Federal Hill (5th Floor)
- **Educational Outcomes** (Education), Pride of Baltimore (6th Floor)
- **Financial Impacts of the ACA** (Health), Watertable C (5th Floor)
- **Profit Shifting** (International), Baltimore Ballroom B (5th Floor)
- **Political Economy and Inequality** (Law), Fells Point (5th Floor)
- **Tax Policy and Real Economic Activity** (Macro and Fiscal Policy), Kent (6th Floor)
- **Optimal Taxation 2**, Homeland (5th Floor)
- **Risks in Pensions and Retirement** (Pensions), Gibson (6th Floor)
- **Fiscal Federalism Around the World: Challenges and Opportunities** (State and Local), Baltimore Ballroom A (5th Floor)

3:15 – 3:45 PM Coffee Break

- Maryland Ballroom Foyer (5th Floor)

3:45 – 5:15 PM General Session

- **The Future of International Corporate Taxation**
  - Baltimore Ballroom A+B (5th Floor)

5:15 – 6:15 PM Annual Meeting of the National Tax Association

- Baltimore Ballroom A+B (5th Floor)

6:15 – 7:30 PM Reception

- Baltimore Ballroom Foyer (5th Floor)
FRIDAY, NOVEMBER 11
8:30 – 10:00 AM Concurrent Sessions

Information and Offshore Tax Evasion (Compliance and Enforcement), Federal Hill (5th Floor)
Geospatial and International Considerations of Firms (Corporate), Homeland (5th Floor)
Incidence of Environmental and Energy Taxes (Environment and Energy), Fells Point (5th Floor)
ACA and Incentives to Work (Health), Watertable C (5th Floor)
Top Incomes (Individual and Labor), Baltimore Ballroom A (5th Floor)
Multinational M&A and Incorporations (International), Kent (6th Floor)
Structural Models of Fiscal Policy Effects (Macro and Fiscal Policy), James (6th Floor)
NTA Next Generation, Pride of Baltimore (6th Floor)
Optimal Taxation 3, Gibson (6th Floor)
State-Local Finances After the Great Recession (State and Local), Baltimore Ballroom B (5th Floor)

10:00 – 10:15 AM Coffee Break
Maryland Ballroom Foyer (5th Floor)

10:15 – 11:45 AM Concurrent Sessions

Secrets and Reputation (Accounting), Pride of Baltimore (6th Floor)
Policy Design with Behavioral Agents (Behavioral), Baltimore Ballroom B (5th Floor)
The Effects of Policy Incentives on Charitable Giving (Charities and Public Goods), James (6th Floor)
Tax Filing Behavior (Compliance and Enforcement), Kent (6th Floor)
Business Investment and R&D (Corporate), Fells Point (5th Floor)
Income Volatility and Consumer Spending (Individual and Labor), Baltimore Ballroom A (5th Floor)
Taxation and Knowledge (Law), Watertable C (5th Floor)
The Retirement Decision (Pensions), Gibson (6th Floor)
Political Economy and Local Governments (Political Economy), Federal Hill (5th Floor)
Intergovernmental Fiscal Relations (State and Local), Homeland (5th Floor)

NOON – 1:30 PM Luncheon
Speaker: Antonio Weiss, Counselor to the Secretary, U.S. Department of the Treasury
Maryland Ballroom (5th Floor)

1:45 – 3:15 PM Concurrent Sessions

Avoiding Taxes (Accounting), Gibson (6th Floor)
Behavioral Issues in Benefit Take-up (Behavioral), Federal Hill (5th Floor)
School Funding (Education), James (6th Floor)
The Contingent Workforce (Individual and Labor), Baltimore Ballroom B (5th Floor)
The Effects of IP Boxes (International), Kent (6th Floor)
Corporate Tax and Corporate Governance (Law), Watertable C (5th Floor)
U.S. Fiscal Policy Past, Present, and Future (Macro and Fiscal Policy), Baltimore Ballroom A (5th Floor)
Optimal Taxation 4, Pride of Baltimore (6th Floor)
Life Cycle and Intergenerational Self-Insurance (Pensions), Homeland (5th Floor)
Modeling and Evaluation of the Impact of Tax Incentives in the States (State and Local), Fells Point (5th Floor)

3:15 – 3:45 PM Coffee Break
Maryland Ballroom Foyer (5th Floor)

3:45 – 5:15 PM Holland Award Session – In Honor of Alvin C. Warren, Jr., Ropes & Gray Professor of Law and Director, Fund for Tax and Fiscal Policy Research, Harvard Law School
Baltimore Ballroom A+B (5th Floor)

5:15 – 6:15 PM Graduate Student Research Forum
Baltimore Ballroom Foyer (5th Floor)

5:15 – 6:30 PM Reception – In Honor of Alvin C. Warren, Jr.
Watertable Ballroom Foyer (5th Floor)

SATURDAY, NOVEMBER 12
8:30 – 10:00 AM Concurrent Sessions

Behavioral Responses to Commodity Taxation (Behavioral), James (6th Floor)
Shame! (Compliance and Enforcement), Fells Point (5th Floor)
Tax Avoidance Strategies and Perception (Corporate), Kent (6th Floor)
Energy Taxes and Related Policy Instruments (Environment and Energy), Gibson (6th Floor)
Topics in Health and Taxation (Health), Pride of Baltimore (6th Floor)
Behavioral Responses to Individual Taxation (Individual and Labor), Homeland (5th Floor)
IP Taxation (International), Federal Hill (5th Floor)
Social Insurance for the Vulnerable (Pensions), St. George (6th Floor)
State and Local Tax Competition (State and Local), Watertable C (5th Floor)

10:00 – 10:15 AM Coffee Break
Federal Hill Ballroom Foyer (5th Floor)

10:15 – 11:45 AM Concurrent Sessions

Taxes and Firm Value (Accounting), St. George (6th Floor)
Psychology and the Demand for Redistribution (Behavioral), Federal Hill (5th Floor)
Charitable Organizations: Operations, Regulations, and Circumstances (Charities and Public Goods), James (5th Floor)
Network Effects (Compliance and Enforcement), Homeland (5th Floor)
Corporate Tax Planning (Corporate), Guilford (5th Floor)
Social Insurance (Individual and Labor), Fells Point (5th Floor)
Demographic Change and Fiscal Policy Effects (Macro and Fiscal Policy), Watertable C (5th Floor)
Medicare and Medicaid (Pensions), Pride of Baltimore (6th Floor)
Retirement Transition (Pensions), Gibson (6th Floor)
State and Local Fiscal Institutions (State and Local), Kent (6th Floor)

NOON – 1:00 PM Lunch
Attendee’s Choice, Conference Does Not Provide Lunch

1:00 – 2:30 PM Short Course: Recent Research in the Distributional and Tax Rate Structure of the U.S. Welfare System
Robert Moffitt, Krieger-Eisenhower Professor of Economics, Johns Hopkins University
Sponsored by the University of Michigan Office of Tax Policy Research
Baltimore BallroomB (5th Floor)
THURSDAY, NOVEMBER 10

8:30 – 10:00 AM  CONCURRENT SESSIONS

**TAX EVASION (COMPLIANCE AND ENFORCEMENT)**

- **LOCATION:** Watertable C (5th Floor)
- **SESSION CHAIR:** Alex Turk, Internal Revenue Service
  - Hotel Tax Incidence with Heterogeneous Firm Evasion: Evidence from Airbnb Remittance Agreements, Eleanor Wilking, University of Michigan
  - Effects of Monitoring Intensity and Taxpayer Service Delivery on Filing and Payment of the Corporate Income Tax and General Consumption Tax for Large Taxpayers in Jamaica, Oronde Small, Georgia State University
  - Property Taxation and Noncompliance: Evidence from High-Frequency Panel Data, Christian Traxler, Hertie School of Governance
  - Using Movement of Exemption Cutoff to Estimate Tax Evasion: Evidence from Pakistan, Mazhar Waseem, University of Manchester
  - **DISCUSSIONS:** Anne Brockmeyer, World Bank, Mazhar Waseem, University of Manchester, and Christian Traxler, Hertie School of Governance

**BUSINESS SIZE AND ORGANIZATIONAL FORM (CORPORATE)**

- **LOCATION:** Homeland (5th Floor)
- **SESSION CHAIR:** Richard Prisinzano, U.S. Department of the Treasury
  - Income Shifting and the Cost of Incorporation, Alisa Tazhitdinova, McMaster University
  - The Effects of Size-Based Regulation on Small Firms: Evidence from VAT Threshold, Jarkko Harju, Tuomas Matikka, and Timo Rauhanen, VATT Institute for Economic Research
  - Subchapter S Election and Bank Risk Taking, Takashi Yamashita, Bureau of Economic Analysis
  - **DISCUSSIONS:** Bibek Adhikari, Illinois State University, and Richard Prisinzano, U.S. Department of the Treasury

**OLDER WORKERS AND RETIREMENT (INDIVIDUAL AND LABOR)**

- **LOCATION:** Federal Hill (5th Floor)
- **SESSION CHAIR:** Patrick Button, Tulane University
  - The Social Security Statement and Timing of Retirement Benefit Receipt, Kenneth Couch, University of Connecticut, and Barbara Smith, Social Security Administration
  - The Retirement and Social Security Benefit Claiming of U.S. Military Retirees, David Knapp, RAND
  - Intra-Household Labor Income Responses to Changes in Tax Rates among Older Workers, Derek Messacar, Statistics Canada
  - The Effect of Required Minimum Distribution Rules on Withdrawals from Traditional Individual Retirement Accounts, Jacob Mortensen and Andrew Whitten, Georgetown University & Joint Committee on Taxation, and Heidi Schramm, Joint Committee on Taxation
  - **DISCUSSIONS:** G. Thomas Woodward, Woodward Farm, and Sita Slavov, George Mason University

**TAX TREATIES, SPARING, AND FDI (INTERNATIONAL)**

- **LOCATION:** Baltimore Ballroom B (5th Floor)
- **SESSION CHAIR:** Molly Saunders-Scott, Congressional Budget Office
  - Divergence and Convergence of Corporate Income Taxation Policies in the EU and in the U.S. States, Joann Weiner and John Alvarino, The George Washington University, and Elliott Dubin, Multistate Tax Commission
  - Tax Treaties and Foreign Direct Investment: A Network Approach, Sunghoon Hong, Korea Institute of Public Finance
  - Incentives to Tax Foreign Investors, Rishi Sharma, Colgate University
  - Tax Incentives, International Tax and FDI: Evidence from South-East Asia, Athiphat Muthitacharoen, Chulalongkorn University
  - Friends without Benefits?: The U.S. Treasury White Paper on the EU State Aid Cases, Daniel Shaviro, NYU School of Law

**SCOPE OF REGULATORY AUTHORITY: FROM INTERPRETATION TO IMPLEMENTING POLICY (LAW)**

- **LOCATION:** Baltimore Ballroom A (5th Floor)
- **SESSION CHAIR:** George Plesko, University of Connecticut and Stephen Shay, Harvard Law School
  - **PANELISTS:** Daniel Hemel, University of Chicago Law School
  - Steve Johnson, Florida State University College of Law
  - Steven Rosenthal, The Urban Institute

**OPTIMAL TAXATION 1**

- **LOCATION:** Gibson (6th Floor)
- **SESSION CHAIR:** Stefanie Stantcheva, Harvard University
  - A Distribution-Neutral Perspective On Tax Expenditure Limitations, Louis Kaplow, Harvard University
  - (Un)fair Tax Benefit Systems in Europe and the US, Francois Maniquet and Dirk Neumann, CORE, Université Catholique de Louvain
  - A Welfarist Role for Nonwelfarist Rules: An Example with Envy, Matthew Weinzierl, Harvard Business School
  - Inverse Fair Taxation: What Do We Compensate for in Europe and the United States? Erwin Ooghe, KU Leuven, and Andreas Peichl, University of Mannheim
  - **DISCUSSIONS:** Matthew Weinzierl, Harvard Business School, and Francois Maniquet, CORE, Université Catholique de Louvain
**401(K) Design and Savings Behavior (Pensions)**

**LOCATION:** Fells Point (5th Floor)

**SESSION CHAIR:** Alice Henriques, Federal Reserve Board of Governors

Borrowing from the Future? 401(k) Plan Loans and Loan Defaults, Olivia Mitchell, University of Pennsylvania

DiSCuSSAnTS: Yukun, Villanova University, and Corporate Tax Avoidance and Government Corruption: Evidence, University of California, Berkeley, and James Sallee

**STATE CAPACITY (POLITICAL ECONOMY)**

**LOCATION:** Pride of Baltimore (6th Floor)

**SESSION CHAIR:** Sutirtha Bagchi, Villanova University

The Long-Run Effects of Oil Wealth on Democracy and Fiscal Capacity, Traviss Cassidy, University of Michigan

Are Efficient Taxes Responsible for Big Government? Evidence from Tax Withholding, Sutirtha Bagchi, Villanova University, and Libor Dusek, University of Economics in Prague

Corporate Tax Avoidance and Government Corruption: Evidence from Chinese Firms, Yukun Sun, Wuhan University

DiSCuSSAnTS: Sutirtha Bagchi, Villanova University, and Yukun Sun, Wuhan University, and William Boning, University of Michigan

**THE EFFECTS OF STATE AND LOCAL TAX INCENTIVES (STATE AND LOCAL)**

**LOCATION:** Kent (6th Floor)

**SESSION CHAIR:** Ranjana Madhusudhan, New Jersey Department of Treasury

The Effect of State Tax Incentives on the Purchase of Alternative Fuel Vehicles, Laura Wheeler, Georgia State University

Can Policy Makers “Pick Winners and Losers” in the Private Sector? Evidence from State Angel Investment Tax Credits, Sarah Larson, Center for State and Local Finance

Tax Increment Financing: A Propensity Score Approach, Anita Yadavalli, Indiana Legislative Services Agency

Stadium Subsidies, Public Choice, and Property Values: A Test of the Homevoter Hypothesis in King County, Washington, Thomas Downes and Kimberly Minerl, Tufts University

DiSCuSSAnTS: James Sallee, University of California, Berkeley, and Robert Buschman, Georgia State University

**TAXATION AND HOUSING (STATE AND LOCAL)**

**LOCATION:** James (6th Floor)

**SESSION CHAIR:**

Property Taxation, Housing, and Local Labor Markets: Evidence from German Municipalities, Max Löfler, ZEW and University of Cologne, and Sebastian Siegloch, University of Mannheim


Do Spatially Targeted Redevelopment Incentives Work? The Answer Depends on How You Ask the Question, Andrew Hanson, Marquette University, and Shawn Rohlin, Kent State University

Behavioral Responses to Tax Kinks in the Rental Market: Evidence from Iran, Kaveh Nafari, University of Illinois Urbana-Champaign

DiSCuSSAnTS: Andrew Reschovsky, Lincoln Institute of Land Policy and University of Wisconsin at Madison, and Laura Kawano, University of Michigan

10:00 – 10:15 AM COFFEE BREAK

**LOCATION:** Maryland Ballroom Foyer (5th Floor)

10:15 – 11:45 AM CONCURRENT SESSIONS

**BEHAVIORAL RETIREMENT SAVINGS MODELS (BEHAVIORAL)**

**LOCATION:** Gibson (6th Floor)

**SESSION CHAIR:** Ryan Bubb, New York University

Endogenous Paternalism and Pseudo-Rationality, Itzik Fadlon, University of California, San Diego

Paternalism vs Redistribution: Designing Retirement Savings Policies with Behavioral Agents, Christian Moser and Pedro Olea de Souza, Princeton University


Reference Dependence and Social Security System, Hyeon Park, Manhattan College

DiSCuSSAnTS: Youssef Benzarti, University of California, Los Angeles, and Kyle Rozema, Northwestern University Law School

**TAX LOSSES! (CORPORATE)**

**LOCATION:** Kent (6th Floor)

**SESSION CHAIR:** Eric Zwick, University of Chicago

Profit Shifting with Loss-Making MNE Affiliates, Michael Arulampalam, University of Warwick, Steve Bond, Michael Devereux, and Irem Guceri, University of Oxford

Why Don’t Firms Claim their Tax Refunds? Evidence from Private Debt Contracts, Daniel Saavedra, UCLA

DiSCuSSAnTS: James Albertus, Carnegie Mellon University, and James Mahon, Deloitte
FISCAL POLICY AND CLIMATE CHANGE (ENVIRONMENT AND ENERGY)

- **LOCATION:** Federal Hill (5th Floor)
- **SESSION CHAIR:** Rhiannon Jerch, Cornell University
- **Discussions:**
  - Naomi Feldman, Federal Reserve Bank of Chicago
  - Dayanand Manoli, University of Texas at Austin

Using a Carbon Tax to Meet U.S. International Climate Pledges, Yunguang Chen and Marc Hafstead, Resources For The Future
International Carbon Price Floors: Some Practicalities, Ian Parry, International Monetary Fund
Carbon Implications, Federal Tax Reform and the US Timber Sector, Roger Sedjo, Resources For The Future and Brent Sohngen, Ohio State University
Self Regulation, Corrective Policy and Goodhart’s Law: The Case of Carbon Emissions from Automobiles, Mathias Reynaert, Toulouse School of Economics, and James Sallee, University of California, Berkeley

ACA AND HEALTH CARE MARKETS (HEALTH)

- **LOCATION:** Baltimore Ballroom B (5th Floor)
- **SESSION CHAIR:** Thomas Selden, Agency for Healthcare Research and Quality
- **Discussions:**
  - David Powell, RAND Corporation
  - Adam Sacarny, Columbia University, Paul Jacobs and G. Edward Miller, Agency for Healthcare Research and Quality

Optimal Health Insurance and the Distortionary Effects of the Tax Subsidy, David Powell, RAND Corporation
Premium Subsidies, the Mandate, and Medicaid Expansion: Coverage Effects of the Affordable Care Act, Molly Frean, University of Pennsylvania, and Jonathan Gruber, MIT, and Benjamin Sommers, Harvard School of Public Health
Adverse Selection in ACA Exchange Markets: Evidence from Colorado, Matt Panhans, Duke University
How To Build a Better Cadillac: Alternatives to the ACA Tax on High Cost Health Insurance Plans, Henry Aaron, Brookings Institution, Linda Blumberg, Paul Ginsburg and Stephen Zuckerman, The Urban Institute

TAX POLICY AND LOW-INCOME FAMILIES (INDIVIDUAL AND LABOR)

- **LOCATION:** Fells Point (5th Floor)
- **SESSION CHAIR:** Dayanand Manoli, University of Texas at Austin
- **Discussions:**
  - Maggie Jones, U.S. Census Bureau
  - Jacob Bastian, University of Michigan

Nudges and Learning: Evidence from Informational Interventions for Low-Income Taxpayers, Dayanand Manoli, University of Texas at Austin, and Nicholas Turner, U.S. Department of the Treasury
Give Credit Where? The Incidence of Child Care Tax Credits, Luke Rodgers, University of Texas at Austin
A Loan by any Other Name: How State Policies Changed Advanced Tax Refund Payments, Maggie Jones, U.S. Census Bureau
The Rise of Working Mothers and the 1975 Earned Income Tax Credit, Jacob Bastian, University of Michigan

TAXING INTELLIGENT PROPERTY (INTERNATIONAL) (Panel Discussion)

- **LOCATION:** Baltimore Ballroom A (5th Floor)
- **SESSION CHAIR:** Rosanne Altshuler, Rutgers University
- **Panelists:**
  - Stephen Shay, Harvard Law School
  - Edward Kleinbard, University of Southern California
  - Paul Oosterhuis, Skadden, Arps, Slate, Meagher & Flom LLP
  - John Samuels, International Tax Policy Forum

TAX GUIDANCE AND COMPLIANCE (LAW)

- **LOCATION:** Homeland (5th Floor)
- **SESSION CHAIR:** Steven Sheffrin, Tulane University, the Murphy Institute
- **Discussions:**
  - Leandra Lederman, Indiana University
  - Andrew Hayashi, University of Virginia
  - Wei Cui, University of British Columbia

FISCAL MULTIPLIERS FROM A MICRO-DATA PERSPECTIVE (MACRO AND FISCAL POLICY)

- **LOCATION:** Pride of Baltimore (6th Floor)
- **SESSION CHAIR:** Daniel Murphy, University of Virginia
- **Discussions:**
  - Christoph Boehm, University of Michigan
  - Marinelle Levy, University of California, Berkeley
  - Elena Loutskina, Federal Reserve Bank of Cleveland, and Daniel Murphy, University of Virginia

GOVERNMENT SUPPORT FOR HIGHER EDUCATION (STATE AND LOCAL)

- **LOCATION:** James (6th Floor)
- **SESSION CHAIR:** Bo Zhao, Federal Reserve Bank of Boston
- **Discussions:**
  - Yariv Brauner, University of Florida
  - Paul Oosterhuis, Skadden, Arps, Slate, Meagher & Flom LLP
  - Jonathan Grube, MIT, and Benjamin Sommers, Harvard School of Public Health

Attendance Spillovers Between Public and For-Profit Colleges: Evidence from Statewide Changes in Appropriations for Higher Education, Sarena Goodman, Alice Henriques, and Naomi Feldman, Federal Reserve Board of Governors, and Dayanand Manoli, University of Texas at Austin
How State/Local Government Invests in Academic Research Infrastructure: An Empirical Study of Funding of University Science and Engineering Research Facilities in the U.S., Yonghong Wu, University of Illinois Chicago

GOVERNMENT SUPPORT FOR HIGHER EDUCATION (INDIVIDUAL AND LABOR)

- **LOCATION:** Fells Point (5th Floor)
- **SESSION CHAIR:** John Samuels, International Tax Policy Forum
- **Discussions:**
  - Steve Moore, Tax Foundation
  - David Glasser, Tax Foundation
  - Emily Austin, Tax Foundation

Evidence from Statewide Changes in Appropriations for Higher Education, Sarena Goodman, Alice Henriques, and Naomi Feldman, Federal Reserve Board of Governors, and Dayanand Manoli, University of Texas at Austin

GOVERNMENT SUPPORT FOR HIGHER EDUCATION (MACRO AND FISCAL POLICY)

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  - Elena Loutskina, Federal Reserve Bank of Cleveland, and Daniel Murphy, University of Virginia

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- **LOCATION:** Fells Point (5th Floor)
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Evidence from Statewide Changes in Appropriations for Higher Education, Sarena Goodman, Alice Henriques, and Naomi Feldman, Federal Reserve Board of Governors, and Dayanand Manoli, University of Texas at Austin
STATE AND LOCAL OPTIMAL TAX POLICY
(STATE AND LOCAL)
LOCATION: Watertable C (5th Floor)

SESSION CHAIR: Nathan Anderson, Ropes & Gray, LLP
The Legal Market for Recreational Marijuana: Evidence from Washington, Benjamin Hansen, Keaton Miller and Caroline Weber, University of Oregon
What Accounts for the Stability and Resilience of Property Tax Systems? John Anderson, University of Nebraska
Distortions Under the Texas Margins Tax, Seth Giertz, University of Texas at Dallas, and Anil Kumar, Federal Reserve Bank of Dallas
The Incidence of Sales Tax Reform with Taxation of Intermediate Goods, George Zodrow and Margaret McKeehan, Rice University

DISCUSSANTS: Nathan Anderson, Ropes & Gray, LLP, and J. Fred Giertz, University of Illinois Urbana-Champaign

NOON – 1:30 PM LUNCHEON
LOCATION: Maryland Ballroom (5th Floor)

SPEAKER: Olivier Blanchard, C. Fred Bergsten Senior Fellow at the Peterson Institute for International Economics and Robert M. Solow Professor of Economics Emeritus, Massachusetts Institute of Technology

PRESENTATION OF AWARDS:
Outstanding Doctoral Dissertation in Government Finance and Taxation
Winner: Benjamin Lockwood, University of Pennsylvania
Finalists: Youssef Benzarti, University of California, Los Angeles, and Daniel Reck, University of California, Berkeley, and London School of Economics

1:45 – 3:15 PM CONCURRENT SESSIONS

DEBITS, CREDITS, AND TAXES (ACCOUNTING)
LOCATION: James (6th Floor)

SESSION CHAIR: Miles Romney, Florida State University
Nonrecurring Income Taxes: Do Analysts and Investors Identify and Adjust for Transitory Tax Expense Items? Dain Donelson, Colin Koutney, and Lillian Mills, University of Texas at Austin
Do Tax Deductions for Goodwill Impairments Affect Financial Reporting? Sarah Blechinger and Steven Utke, University of Connecticut
Managing Earnings Through Tax Expense: How Effective are Monitors and Governance Mechanisms at Constraining Last-Chance Earnings Management? Kathleen Powers, University of Texas at Austin

DISCUSSANTS: Paul Demere, University of Illinois Urbana-Champaign, Miles Romney, Florida State University, R. William Snyder, University of Illinois Urbana-Champaign

COMMUNICATIONS STRATEGIES OF TAX AUTHORITIES (COMPLIANCE AND ENFORCEMENT)
LOCATION: Federal Hill (5th Floor)

SESSION CHAIR: Alan Plumley, Internal Revenue Service
The Effects of Compliance Reminders on Tax Payments in Greece; Evidence from a Regression Discontinuity Approach, Antonios Koumpias, Georgia State University
Tax Compliance in the Amazon, Celeste Carruthers, William Fox and Matthew Murray, University of Tennessee
Statistical Detection of Tax Fraud using Auditing Announcements, Stephen Kastoryano, University of Mannheim
The Italian Blitz: Audit Publicity and Tax Compliance, Evidence from a Natural Experiment, Denvil Duncan, Indiana University
Casting the Tax Net Wider: Experimental Evidence from Costa Rica, Anne Brockmeyer, World Bank, and Spencer Smith, University of Oxford

EDUCATIONAL OUTCOMES (EDUCATION)
LOCATION: Pride of Baltimore (6th Floor)

SESSION CHAIR: Brad Hershbein, W. E. Upjohn Institute for Employment Research
Follow the Money: The Evolution of Federal Funding for Higher Education, Camilla Watson, University of Georgia
Parental Income and College Outcomes: Evidence from Lottery Wins, George Bulman and Robert Fairlie, University of California, Santa Cruz, Sarena Goodman, Federal Reserve Board of Governors, and Adam Isen, U.S. Department of the Treasury
Let Them Eat Lunch: The Impact of Universal Free Meals on Student Performance, Amy Ellen Schwartz and Michah Rothbart, Syracuse University

DISCUSSANTS: Brad Hershbein, W. E. Upjohn Institute for Employment Research, Deena Ackerman, U.S. Department of the Treasury

FINANCIAL IMPACTS OF THE ACA (HEALTH)
LOCATION: Watertable C (5th Floor)

SESSION CHAIR: Jessica Banthin, Congressional Budget Office
The Affordable Care Act, Expanded Insurance Eligibility and Financial Burdens among the Nonelderly Population, Didem Bernard and Thomas Selden, Agency for Healthcare Research and Quality
The Impact of the Affordable Care Act on Household Health Spending: Evidence from the Consumer Expenditure Survey, Sayeh Nikpay, University of California, Berkeley, and Helen Levy and Thomas Buchmueller, University of Michigan
The Effect of the Patient Protection and Affordable Care Act Medicaid Expansions on Financial Well-Being, Luo jia Hu, Bhashkar Mazumder and Ashley Wong, Federal Reserve Bank of Chicago, Robert Kaestner, University of Illinois, and Sarah Miller, University of Michigan
Medicaid and Financial Health, Martin Hackmann, Pennsylvania State University

DISCUSSANTS: Jessica Banthin, Congressional Budget Office, and Bradley Heim, Indiana University
PROFIT SHIFTING (INTERNATIONAL)

LOCATION: Baltimore Ballroom B (5th Floor)
SESSION CHAIR: Peter Merrill, PriceWaterhouseCoopers, LLP
Tax-Induced Transfer Pricing and Corporate Agency Costs, Marko Koethenbuerger and Michael Stimmelmayr, ETH Zurich
The Effect of Tax Costs on U.S. Multinational Cash Holdings, Christine Dobridge, Federal Reserve Board of Governors, and Paul Landefeld, Joint Committee on Taxation
On the Interdependency of Profit-Shifting Channels and the Effectiveness of Anti-Avoidance Legislation, Olena Dudar and Katharina Nicolay, ZEW Centre for European Economic Research, and Hannah Nusser, University of Mannheim
The Increasing Importance and Influences of CFC Rules—an OECD and Country Overview, Axel Prettl, University Tuebingen

POLITICAL ECONOMY AND INEQUALITY (LAW)

LOCATION: Fells Point (5th Floor)
SESSION CHAIR: Daniel Shaviro, NYU School of Law
Fixing the Alternative Minimum Tax (AMT) to Save Progressive Taxation, David Gamage, University of California, Berkeley
The President’s Power To Tax, Daniel Hemel, University of Chicago Law School
How the Rich Drive Progressive Marginal Tax Rates, Jason Oh, UCLA School of Law
Expertise and International Tax Norms, Sloan Speck, University of Colorado
The Distributive Case Against Offshore Tax Enforcement, Shu-Yi Oei, Tulane Law School

TAX POLICY AND REAL ECONOMIC ACTIVITY

LOCATION: Kent (6th Floor)
SESSION CHAIR: David Cashin, Federal Reserve Board of Governors
The Impact of a Permanent Income Shock on Consumption: Evidence from Japan's 2014 VAT Rate Increase, David Cashin, Federal Reserve Board of Governors, and Takashi Unayama, Hitotsubashi University
Tax Policy Endogeneity: Evidence from R&D Tax Credits, Andrew Chang, Federal Reserve Board of Governors
Stimulating Housing Markets, David Berger, Northwestern University, Nicholas Turner, U.S. Department of the Treasury, and Eric Zwick, University of Chicago
DISCUSSANTS: Alan Viard, American Enterprise Institute, Nirupama Rao, New York University, and Andrew Paciorek, Federal Reserve Board of Governors

OPTIMAL TAXATION 2

LOCATION: Homeland (5th Floor)
SESSION CHAIR: Andreas Peichl, University of Mannheim
Optimal Tax Administration, Joel Slemrod, University of Michigan
Land is Back and it Must Be Taxed, Odran Bonnet, Pierre-Henri Bono, Guillaume Chapelle, and Etienne Wasmer, Sciences Po, LIEPP, and AMSE and EHESS
Should We Be Taxed Out of Our Homes? The Optimal Taxation of Housing Consumption, David Albyou, University of Illinois, Urbana-Champaign and Sebastian Findeisen, University of Mannheim
Pigouvian Taxation with Multiple Externalities and Costly Administration, Daniel Jaqua, Albion College, and Daniel Schaffa, University of Michigan
DISCUSSANTS: Daniel Reck, University of California, Berkeley, and London School of Economics and Benjamin Lockwood, University of Pennsylvania

RISKS IN PENSIONS AND RETIREMENT (PENSIONS)

LOCATION: Gibson (6th Floor)
SESSION CHAIR: Geoffrey Sanzenbacher, Boston College Center for Retirement Research
Managing Contribution Risk in Public Defined Benefit Plans, Travis St. Clair and Juan Pablo Guzman, University of Maryland
The Interplay Between Retirement Plan Funding Policies, Contribution Volatility, and Funding Risk, Donald Boyd, State University of New York, and Yimeng Yin, Rockefeller Institute of Government
Retirement Outcomes and Options for Public Employees, Leslie Papke, Michigan State University
The Welfare Cost of Retirement Uncertainty, Frank Caliendo and Aspen Gorry, Utah State University, Maria Casanova, California State University, Fullerton, and Sita Slavov, George Mason University
DISCUSSANTS: Sutirtha Bagchi, Villanova University, and Alice Henriques, Federal Reserve Board of Governors

FISCAL FEDERALISM AROUND THE WORLD:
CHALLENGES AND OPPORTUNITIES (STATE AND LOCAL)

LOCATION: Baltimore Ballroom A (5th Floor)
SESSION CHAIR: Therese McGuire, Northwestern University
PANELISTS:
Teresa Garcia-Mila, Universitat Pompeu Fabra, Barcelona Graduate School of Economics
Bev Dahlby, University of Calgary
David Heald, University of Glasgow
Robert Inman, University of Pennsylvania

3:15 – 3:45 PM COFFEE BREAK

LOCATION: Maryland Ballroom Foyer (5th Floor)
3:45 – 5:15 PM  GENERAL SESSION
THE FUTURE OF INTERNATIONAL CORPORATE TAXATION
(Panel Discussion)
■ LOCATION: Baltimore Ballroom A+B (5th Floor)
SESSION CHAIR: Li Liu, Oxford University
PANELISTS:
Michael Devereux, University of Oxford
Thomas Neubig, Tax Sage Network
James Hines, University of Michigan
Victoria Perry, International Monetary Fund
Peter Merrill, PriceWaterhouseCoopers, LLP

5:15 – 6:15 PM  ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION
■ LOCATION: Baltimore Ballroom A+B (5th Floor)

AGENDA:
Nomination and Election of Officers
Treasurer’s Report: Eric Toder, The Urban Institute
Presidential Address: Peter J. Brady, Investment Company Institute

6:15 – 7:30 PM  RECEPTION
■ LOCATION: BALTIMORE BALLROOM FOYER

FRIDAY, NOVEMBER 11, 2016
8:30–10:00 AM  CONCURRENT SESSIONS
INFORMATION AND OFFSHORE TAX EVASION
(COMPLIANCE AND ENFORCEMENT)
■ LOCATION: Federal Hill (5th Floor)
SESSION CHAIR: Jeffrey Hoopes, University of North Carolina
United We Evade: Tax Evasion Under Third-Party Reporting, Steven Hamilton, University of Michigan
The Enforcement Elasticity of Evasive Foreign Accounts: Evidence from US Initiatives, Niels Johannesen, University of Copenhagen, Daniel Reck, University of California, Berkeley and London School of Economics, and Joel Slemrod, University of Michigan
Evaluating Transfer Pricing Reform: Evidence from a Natural Experiment in Chile, Sebastian Bustos and Dina Pomeranz, Harvard University, and Gabriel Zucman, University of California, Berkeley
Proposing Efficiencies for the Overlapping Systems for Collection, Verification, and Dissemination of Taxpayer Information for Encouraging Compliance with Reporting of Foreign Income and Assets, William Byrnes, Texas A&M University School of Law
DISCUSSANTS: Jeffrey Hoopes, University of North Carolina, and Brian Erard, B. Erard & Associates

GEOSPATIAL AND INTERNATIONAL CONSIDERATIONS
OF FIRMS (CORPORATE)
■ LOCATION: Homeland (5th Floor)
SESSION CHAIR: Rosanne Altshuler, Rutgers University
Do Multinationals Report Lower Taxable Profits Than Domestic Companies? Evidence from UK Confidential Corporate Tax Returns, Katarzyna Habu, Oxford University
State Corporate Income Tax Policy and Spatial Distribution of Economic Activity, Zhou Yang, Robert Morris University
Why the Current Tax Rate Tells You Little: Competing For Mobile and Immobile Firms, Dominika Langenmayr, University of Munich, Martin Simmler, DIW Berlin and Oxford University
Centre for Business Taxation
DISCUSSANTS: Rosanne Altshuler, Rutgers University, and Paul Landefeld, Joint Committee on Taxation

INCOME OF ENVIRONMENTAL AND ENERGY TAXES
(ENVIRONMENT AND ENERGY)
■ LOCATION: Fells Point (5th Floor)
SESSION CHAIR: Grant Driessen, Congressional Research Service
The Pass-Through of RIN Prices to Wholesale and Retail Fuels under the Renewable Fuel Standard, Christopher Knittel, MIT, Ben Meiselman, University of Michigan, and James Stock, Harvard University
Who Bears the Burden of Energy Taxes? The Critical Role of Pass-Through, Samuel Stolper, Harvard Kennedy School
Fiscal Policies to Promote Alternative Fuel Vehicles, Shanjun Li, Lang Tong, and Jianwei Xing, Cornell University, and Yiyi Zhou, Stony Brook University
DISCUSSANTS: Raphael Calel, Georgetown University, Giuseppe Fiori, North Carolina State University, and James Sallee, University of California, Berkeley

ACA AND INCENTIVES TO WORK (HEALTH)
■ LOCATION: Watertable C (5th Floor)
SESSION CHAIR: Ithai Lurie, U.S. Department of the Treasury
The Affordable Care Act and Trends in Part-Time Employment: 2016 Update, Asako Moriya, Agency for Healthcare Research and Quality
Does Public Health Insurance Affect Early Retirement? Bradley Heim and Kosali Simon, Indiana University
Means-Testing Federal Health Entitlement Benefits, Andrew Samwick, Dartmouth College
Effects of ACA Medicaid Expansions on Health Insurance Coverage and Labor Supply, Robert Kaestner, Anuj Gangopadhyaya, and Caitlyn Fleming, University of Illinois, and Bowen Garrett, The Urban Institute
DISCUSSANTS: Melissa McInerney, Tufts University, Matthew Rutledge, Boston College, Ithai Lurie, U.S. Department of the Treasury, and Tami Gurley-Calvez, University of Kansas Medical Center
TOP INCOMES (INDIVIDUAL AND LABOR)

LOCATION: Baltimore Ballroom A (5th Floor)

SESSION CHAIR: Jeff Larrimore, Federal Reserve Board of Governors


Measuring Top Income Inequality in the US: Accounting for Economic and Population Growth, Carla Krolley, ZEW, Andreas Peichl, University of Mannheim, and Daniel Waldenstroem, PSE

Top Tax Progression in Germany, Katharina Jenderny, Umeå University

Using Tax Data to Measure Income Inequality: Effects of Base Broadening Tax Reform, Gerald Auten, U.S. Department of the Treasury, and David Splinter, Joint Committee on Taxation

DISCUSSIONS: Wojciech Kopczuk, Columbia University, and Joel Slemrod, University of Michigan

MULTINATIONAL M&A AND INCORPORATIONS (INTERNATIONAL)

LOCATION: Kent (6th Floor)

SESSION CHAIR: Jane Gravelle, Congressional Research Service

Why Do U.S. Corporations Expatriate and How Does the Market View Them? The Case of Corporate Inversions, Inder Khurana and Stevanie Neuman, University of Missouri-Columbia

The Effective Income Tax Rate Experience of Decentered Multinationals, Eric Allen, University of Southern California, and Susan Morse, University of Texas School of Law

What Drives Corporate Inversions? International Evidence, Stefan Zéume, University of Michigan, Rose Liao, Rutgers University, and Burcin Col, Pace University

DISCUSSIONS: Jane Gravelle, Congressional Research Service, and Kevin Markle, University of Iowa

STRUCTURAL MODELS OF FISCAL POLICY EFFECTS (MACRO AND FISCAL POLICY)

LOCATION: James (6th Floor)

SESSION CHAIR: Nora Traum, North Carolina State University


Clearing Up the Fiscal Multiplier Morass, Eric Leeper and Todd Walker, Indiana University, and Nora Traum, North Carolina State University

Modeling the Internal Revenue Code in a Heterogeneous-Agent General Equilibrium Framework, Rachel Moore and Brandon Pecoraro, Congressional Research Service

The Effect of Transportation on the Performance of the Economy: A General Equilibrium Approach, Trevor Gallen, Purdue University, and Clifford Winston, Brookings Institution

DISCUSSIONS: William Gale, Brookings Institution, Hess Chung and Byron Lutz, Federal Reserve Board of Governors, and Jason DeBacker, University of South Carolina

NTA NEXT GENERATION

LOCATION: Pride of Baltimore (6th Floor)

SESSION CHAIR: Carlianne Patrick, Georgia State University

Uneven Obstacles for the Mid-Size Firms and the Missing Middles in the Developing Countries: Can Corruption and Excessive Tax Regulation Explain it? Shaiful Shimul, University of Nebraska-Lincoln

The Federal Adoption Tax Credit and Adoption from US Foster Care, Margaret Brehm, Michigan State University

Tax Policy and the Growth in Mutual Funds: Evidence from Omnibus Budget Reconciliation Act of 1993, Frank Murphy, University of Arizona

Short-Term Disability Insurance, Maternity Leave, and the Rise of Working Mothers, Brenden Timpe, University of Michigan

DISCUSSIONS: Ben Niu, St. John Fisher College, Deena Ackerman, U.S. Department of the Treasury, Sara LaLumia, Williams College, and Peter Brady, Investment Company Institute

OPTIMAL TAXATION 3

LOCATION: Gibson (6th Floor)

SESSION CHAIR: Stefanie Stantcheva, Harvard University

Optimal Taxation of Families: Mirrlees Meets Becker, Musab Kurnaz, Carnegie Mellon University

Optimal Taxation With Work Experience as a Risky Investment, Louis Perrault, Georgia State University

How Should We Tax Capital Income? Optimality Under Policy Constraints, Margaret McKeegan, Rice University

Optimal Taxation of Capital Income: The Rate of Return Allowance, Robin Boadway, Queen's University, and Kevin Spiritus, KU Leuven

DISCUSSIONS: Daniel Jaqua, Albion College, and Mark Phillips, University of Southern California

STATE-LOCAL FINANCES AFTER THE GREAT RECESSION (STATE AND LOCAL)

LOCATION: Baltimore Ballroom B (5th Floor)

SESSION CHAIR: Ronald Fisher, Michigan State University

Slow Tax Revenue Growth, Rising Pension Contributions, and Medicaid Growth Lead State and Local Governments to Reshape their Finances, Donald Boyd and Lucy Dadayan, State University of New York

State Tax Measures and Revenue Growth through and Post Crisis, Carolyn Bourdeaux, Rahul Pathak and Sally Wallace, Georgia State University

Infrastructure Spending After the Great Recession, Ronald Fisher, Michigan State University

New Directions in State and Local Tax Policy: Views from Practitioners, Policymakers and Taxpayers, Daniel Mullins and Chad Smith, American University, and John Mikesell, Indiana University

DISCUSSIONS: Michael Mazerov, Center for Budget and Policy Priorities

10:00 – 10:15 AM COFFEE BREAK

LOCATION: Maryland Ballroom Foyer (5th Floor)
10:15 – 11:45 AM  CONCURRENT SESSIONS

SECRETS AND REPUTATION (ACCOUNTING)
LOCATION: Pride of Baltimore (6th Floor)
SESSION CHAIR: Jeffrey Hoopes, University of North Carolina
The Value of Offshore Secrets – Evidence from the Panama Papers, James O’Donovan, INSEAD, Hannes Wagner, Bocconi University, and Stefan Zeune, University of Michigan
The Impact of Public Tax-Return Disclosure, Jeffrey Hoopes, University of North Carolina, Leslie Robinson, Dartmouth College, and Joel Slemrod, University of Michigan
The Relationship Between Tax Risk and Firm Value: Evidence from the Luxembourg Tax Leaks, Wayne Nesbitt, Edmund Outslay, and Anh Persson, Michigan State University
DISCUSSANT: Thomas Neubig, Tax Sage Network

POLICY DESIGN WITH BEHAVIORAL AGENTS (BEHAVIORAL)
LOCATION: Baltimore Ballroom B (5th Floor)
SESSION CHAIR: Jacob Goldin, Stanford Law School
Optimal Income Taxation with Present Bias, Benjamin Lockwood, University of Pennsylvania, Winner, Outstanding Doctoral Dissertation in Government Finance and Taxation
The Problem of Intra-Personal Cost, Brian Galle, Georgetown University Law Center
Accounting for Behavioral Biases in Business Tax Reform: The Case of Expensing, Lily Batchelder, NYU School of Law
DISCUSSANTS: Wojciech Kopczuk, Columbia University, and Andrew Hayashi, University of Virginia

THE EFFECTS OF POLICY INCENTIVES ON CHARITABLE GIVING (CHARITIES AND PUBLIC GOODS)
LOCATION: James (6th Floor)
SESSION CHAIR: Abigail Payne, University of Melbourne
Do Tax Credits Increase Charitable Giving? Evidence from Arizona and Iowa, Daniel Teles, Tulane University
Tax Incentives, Donations, and Nonprofit Saving Behavior, Nicolas Duquette, University of Southern California
Strategic Timing of Charitable Giving, Sara LaLumia, Williams College
DISCUSSANTS: Jon Bakija, Williams College, and Leah Brooks, George Washington University

TAX FILING BEHAVIOR (COMPLIANCE AND ENFORCEMENT)
LOCATION: Kent (6th Floor)
SESSION CHAIR: John Guyton, Internal Revenue Service
Tax Evasion and Inequality, Annette Alstadsæter, Norwegian University of Life Sciences (NMBU), Niels Johannesen, University of Copenhagen, and Gabriel Zucman, University of California, Berkeley
Do Audits Deter Future Noncompliance? Evidence on Self-Employed Taxpayers, Sebastian Beer, OeNB, Matthias Kasper and Erich Kirchler, University of Vienna, and Brian Erard, B. Erard & Associates
What Drives Filing Compliance, Brian Erard, B. Erard & Associates, John Guyton, Patrick Langetieg, Mark Payne, and Alan Plumley, Internal Revenue Service
How do IRS Resource Constraints Affect the Tax Enforcement Process? Erin Towery, University of Georgia
DISCUSSANTS: Emily Lin, U.S. Department of the Treasury, and Alex Turk, Internal Revenue Service

BUSINESS INVESTMENT AND R&D (CORPORATE)
LOCATION: Fells Point (5th Floor)
SESSION CHAIR: Michael Devereux, University of Oxford
Notching R&D Investment with Corporate Income Tax Cuts in China, Juan Carlos Suarez Serrato and Daniel Yi Xu, Duke University
Kinky Tax Policy and Abnormal Investment Behavior, Eric Zwick, University of Chicago
Using Administrative Tax Return Data to Estimate the Effect of the Domestic Production Activities Deduction, Eric Ohm, Grinnell College, and Elena Patel, U.S. Department of the Treasury
Are Innovative Firms Financially Constrained? Evidence from R&D Tax Incentives in OECD Countries, Sophia Chen, International Monetary Fund and Estelle Dauchy, Campaign for Tobacco Free Kids
DISCUSSANTS: Michael Devereux, University of Oxford, and Kevin Markle, University of Iowa

INCOME VOLATILITY AND CONSUMER SPENDING (INDIVIDUAL AND LABOR)
LOCATION: Baltimore Ballroom A (5th Floor)
SESSION CHAIR: Peter Ganong, Harvard University
How Does Unemployment Affect Consumer Spending? Peter Ganong, Harvard University
Optimal Tax Withholding with Committed Expenditure, Michael Gelman and Matthew Shapiro, University of Michigan, Shachar Kariv and Steven Tadelis, University of California, Berkeley, and Dan Silverman, Arizona State University
DISCUSSANT: Damon Jones, University of Chicago
TAXATION AND KNOWLEDGE (LAW)

LOCATION: Watertable C (5th Floor)

SESSION CHAIR: Joe Bankman, Stanford University Law School
Entrepreneurship, Intrapreneurship, and Spending, Mirit Eyal-Cohen, University of Alabama
A Theory of Online Taxpayer Learning, Shu-Yi Oei, Tulane Law School, and Diane Ring, Boston College Law School
Entity Choice, Tax Elections, and New Firm Survival, Emily Satterthwaite, University of Toronto
Revisiting Local Income Taxes, Erin Scharff, Arizona State University
Regulating Tax Return Preparation, Jay Soled, Rutgers University, and Kathleen Thomas, University of North Carolina School of Law

THE RETIREMENT DECISION (PENSIONS)

LOCATION: Gibson (6th Floor)

SESSION CHAIR: C. Eugene Steuerle, The Urban Institute
Statutory Ages and Retirement: Evidence from German, Arthur Seibold, London School of Economics
Do Savings Increase in Response to Salient Information About Retirement and Expected Pensions? Philipp Doerrenberg, ZEW Mannheim, Mathias Dolls, Centre for European Economic Research, Andreas Peichl, University of Mannheim, and Holger Stichnoth, ZEW Mannheim
Coordinating Retirement Plans between Spouses, Alice Henriques, Federal Reserve Board of Governors

DISCUSSANTS: Sita Slavov, George Mason University, and Gal Wettstein

POLITICAL ECONOMY AND LOCAL GOVERNMENTS (POLITICAL ECONOMY)

LOCATION: Federal Hill (5th Floor)

SESSION CHAIR: David Agrawal, University of Kentucky
Commodity Taxation with Honesty, Avoidance and Evasion: Evidence from the United States, David Agrawal, University of Kentucky and Mohammed Mardan, ETH Zurich
Political Economy of Parcel Tax in California School Districts, Soomi Le, University of La Verne
The Political Economy of Enforcing Conditional Welfare Programs: Evidence from Brazil, Fernanda Brolo, Warwick University

DISCUSSANTS: Fernanda Brolo, Warwick University, and Todd Yarbrough, Aquinas College

INTERGOVERNMENTAL FISCAL RELATIONS (STATE AND LOCAL)

LOCATION: Homeland (5th Floor)

SESSION CHAIR: Daphne Kenyon, Lincoln Institute of Land Policy
Crowd Control: The Department of Defense 1033 Program and Local Government Spending, Donald Bruce, Celeste Carruthers, Matthew Harris, Matthew Murray, and Jinseong Park, University of Tennessee-Knoxville
Unintended Consequences of a Grant Reform: How the Action Plan for the Elderly Affected the Budget Deficit and Services for the Young, Lars-Erik Borge and Marianne Haraldsvik, Norwegian University of Science and Technology
Unfunded Mandates and Fiscal Structure: Empirical Evidence from a Synthetic Control Model, Justin Ross, Indiana University

DISCUSSANT: Robert Schwab, University of Maryland

NOON – 1:30 PM LUNCHEON

LOCATION: Maryland Ballroom (5th Floor)

SPeAKER: Antonio Weiss, Counselor to the Secretary, U.S. Department of the Treasury

PRESENTATION OF AWARDS:

National Tax Journal Referees of the Year Award
Eric Brunner, University of Connecticut Department of Public Policy
William G. Gale, Brookings Institution and Urban-Brookings Tax Policy Center
National Tax Journal Richard Musgrave Prize

1:45 – 3:15 PM CONCURRENT SESSIONS

AVOIDING TAXES (ACCOUNTING)

LOCATION: Gibson (6th Floor)

SESSION CHAIR: Robert Hills, Duke University
The Effect of Industrial Diversification on Firm Taxes, Kelly Wentland, George Mason University
Conforming Tax Planning in Multinational and Domestic Entity Firms, Nadine Kalbitz and Sebastian Eichfelder, Otto-von-Guericke-University, Magdeburg
The Effect of Corporate Governance on Tax Avoidance: Evidence from Governance Reform, Jon Kerr, Baruch College – CUNY, Richard Price, Utah State University, and Francisco J. Román, George Mason University

DISCUSSANTS: Robert Hills, Duke University, Margot Howard, College of William and Mary, and Vishal Baloria, Boston College
BEHAVIORAL ISSUES IN BENEFIT TAKE-UP (BEHAVIORAL)
■ LOCATION: Federal Hill (5th Floor)
SESSION CHAIR: Tatiana Homonoff, Cornell University
Political Ideology, Mass Media, and Government Benefit Usage, Youssef Benzarti, University of California, Los Angeles, and Emiliano Huet-Vaughn, Middlebury College
The Effects of Refund Anticipation Loans on Tax Filing and Compliance, Andrew Hayashi, University of Virginia
Do Contribution Rate Suggestions Impact Retirement Savings? Evidence from a Field Experiment, Jacob Goldin, Stanford Law School, Tatiana Homonoff, Cornell University, and William Tucker, Social and Behavioral Sciences Team, National Science and Technology Council, Executive Office of the President
DISCUSSANTS: Sebastien Bradley, Drexel University, and Dayanand Manoli, University of Texas at Austin

SCHOOL FUNDING (EDUCATION)
■ LOCATION: James (6th Floor)
SESSION CHAIR: Travis St. Clair, University of Maryland
Is There A School Finance Channel? Effects of Ambient Air Pollution on K-12 Education in USA, Biplab Datta, Georgia State University
On the Bubble: How School Accountability Affects the Within-District Allocation of Resources, David Coyne, University of California, San Diego
Getting Ahead by Spending More? Local Community Response to State Merit Aid Programs, Rajashri Chakrabarti, Federal Reserve Bank of New York, and Joydeep Roy, Columbia University
Effects of School Finance Reforms and Tax and Expenditure Limits on School Spending and Spending Equity, Christian Buerger, Syracuse University, and Evgenia Gorina, University of Texas at Dallas
DISCUSSANTS: George Bulman, University of California, Santa Clara, and Samara Gunter, Colby College

THE CONTINGENT WORKFORCE (INDIVIDUAL AND LABOR)
■ LOCATION: Kent (6th Floor)
SESSION CHAIR: Laura Kawano, University of Michigan
Paychecks, Paydays, and the Online Platform Economy: Big Data on Income Volatility, Fiona Greig, JPMorgan Chase Institute
Employment and Consumption in a Context of High Informality, Francois Gerard, Columbia University, and Joana Naritomi, London School of Economics
Alternative Work Arrangements: Tax Policy Issues Related to Worker Classification, Benefit Coverage and Tax Compliance, Emilie Jackson, Stanford University, and Adam Looney and Shanthis Ramnath, U.S. Department of the Treasury
Measuring the Gig Economy, John Haltiwanger, University of Maryland
DISCUSSANT: John Sabelhaus, Federal Reserve Board of Governors

THE EFFECTS OF IP BOXES (INTERNATIONAL)
■ LOCATION: Baltimore Ballroom B (5th Floor)
SESSION CHAIR: Jane Gravelle, Congressional Research Service
International Royalty Flows and Research and Development Responses to IP Box Regimes, Eric Ohn, Grinnell College
IP Boxes and the Activities of Foreign Owned US Corporations, Tim Dowd, Paul Landefeld, and Anne Moore
Corporate Taxation and Location of Intangible Assets: Patents vs. Trademarks, Olena Dudar, ZEW Centre for European Economic Research, and Johannes Vogel, University of Mannheim
The Impact of Patent Box Regimes on the M&A Market, Sebastien Bradley, Drexel University, Estelle Dauchy, Campaign for Tobacco Free Kids, and Leslie Robinson, Dartmouth College
DISCUSSANTS: Laura Power, U.S. Department of the Treasury, and Jane Gravelle, Congressional Research Service

CORPORATE TAX AND CORPORATE GOVERNANCE (LAW)
■ LOCATION: Watertable C (5th Floor)
SESSION CHAIR: Susan Morse, University of Texas School of Law
Supercharged IPOs, the Up-C, and Private Tax Benefits in Public Offerings, Gladriel Shobe, BYU Law School
The Practice and Tax Consequences of Nonqualified Deferred Compensation, David Walker, Boston University
Tax and the Boundaries of the Firm, Jordan Barry and Victor Fleischer, University of San Diego
How Reform-Friendly Are U.S. Tax Treaties? Fadi Shaheen, Rutgers-Newark
A Welfare Analysis of Corporate Tax Privacy, Daniel Schaffa, University of Michigan

U.S. FISCAL POLICY PAST, PRESENT AND FUTURE (MACRO AND FISCAL POLICY)
■ LOCATION: Baltimore Ballroom A (5th Floor)
SESSION CHAIR: James Poterba, MIT and NBER
Fiscal Policy Changes and Aggregate Demand in the U.S. During and Following the Great Recession, Byron Lutz, William Peterman, Jamie Lenney, and David Cashin, Federal Reserve Board of Governors
Concrete Economics: The Hamilton Approach to Economic Growth and Policy, Stephen S. Cohen, University of California, Berkeley, and J. Bradford DeLong, University of California, Berkeley
OPTIMAL TAXATION

LOCATION: Pride of Baltimore (6th Floor)

SESSION CHAIR: Andreas Peichl, University of Mannheim

Mirrlees Meets Diamond-Mirrlees, Florian Scheuer, Stanford University, and Ivan Werning, Massachusetts Institute of Technology

Quantifying the Welfare Gains from History Dependent Income Taxation, Marek Kapicka, University of California, Santa Barbara

A Simpler Theory of Capital Taxation, Emmanuel Saez, University of California, Berkeley, and Stefanie Stantcheva, Harvard University

Minimum Wage Policy with Optimal Taxes and Involuntary Unemployment, Adam Lavecchia, University of Toronto

DISCUSSANTS: Louis Kaplow, Harvard University, and Wojciech Kopczuk, Columbia University

LIFE CYCLE AND INTERGENERATIONAL SELF-INSURANCE (PENSIONS)

LOCATION: Homeland (5th Floor)

SESSION CHAIR: Itzik Fadlon, University of California, San Diego

Financial Constraints or Wealth Effects? Patterns of 401(k) Savings Rates over Recessions, Margaret Lay, Mount Holyoke College

The Impact of Student Debt on Early-Career Retirement Saving, Geoffrey Sanzenbacher, Boston College

On the Accumulation of Wealth: The Role of Inheritance, Arash Nekoei, IIES-Stockholm

DISCUSSANTS: Kathleen Mullen, RAND Corporation, and Michael Gideon, U.S. Census Bureau

MODELING AND EVALUATION OF THE IMPACT OF TAX INCENTIVES IN THE STATES (STATE AND LOCAL)

LOCATION: Fells Point (5th Floor)

SESSION CHAIR: John Deskins, West Virginia University


A New Database on Incentives for Economic Development Provided by State and Local Governments, Timothy Bartik, W. E. Upjohn Institute

The Tradeoff Between Revenue Loss from Enterprise Zone Incentives and Economic Development, Anita Yadavalli, Indiana Legislative Services Agency

Do Tax Incentives Affect Business Location? Evidence from Motion Picture Production Incentives, Patrick Button, Tulane University

DISCUSSANTS: Norton Francis, The Urban Institute, and John Deskins, West Virginia University

3:15 – 3:45 PM  COFFEE BREAK

Maryland Ballroom Foyer (5th Floor)

3:45 – 5:15 PM  GENERAL SESSION

LOCATION: BALTIMORE BALLROOM A+B (5TH FLOOR)

In Honor of Alvin C. Warren, Jr., Ropes & Gray Professor of Law and Director, Fund for Tax and Fiscal Policy Research, Harvard Law School 2016 Holland Award Recipient

SESSION CHAIR: Rosanne Altshuler, Rutgers University

PANELISTS:

Alan Auerbach, University of California, Berkeley
Michael Graetz, Columbia Law School
Louis Kaplow, Harvard University
Ruth Mason, University of Virginia School of Law

5:15 – 6:15 PM  GRADUATE STUDENT RESEARCH FORUM

LOCATION: Baltimore Ballroom Foyer (5th Floor)

SESSION CHAIR: Carlianne Patrick, Georgia State University

The Effect of Different Tax Calculators on the Supplemental Poverty Measure, Kathryn Stevens and Laura Wheaton, The Urban Institute

Local Public Inputs as a Source of Fiscal Externalities, Danny Woodbury, University of Kentucky

State Governments’ Deferral of Maintenance Expenditures as a Borrowing Tool, Arash Farahani, University of Illinois Urbana-Champaign

Ghostbusting in Detroit: evidence on nonfilers from a field experiment, Ben Meiselman, University of Michigan

The Effect of Flat Tax Rates on Taxable Income: Evidence from the Illinois Rate Increase, Thomas Spreen, Indiana University

High Wage Job Growth and Tax, Sohani Fatehin and David Sjoquist, Georgia State University

Income Inequality, Medical Conditions, and Household Bankruptcy, Youngsoo Jang, The Ohio State University

Alternatives to Altruism: Charitable Donations and Deduction Trade-offs, Luke Rodgers, University of Texas at Austin

Evaluating Consumption Tax Reforms in a CGE Model with Unemployment and Income-Heterogeneous Individuals, Victor Del Carpio Neyra, Rice University

5:15 – 6:30 PM  RECEPTION

LOCATION:

In Honor of Alvin C. Warren, Jr., Ropes & Gray Professor of Law and Director, Fund for Tax and Fiscal Policy Research, Harvard Law School 2016 Holland Award Recipient
BAEHVARIAL RESPONSES TO COMMODITY TAXATION (BEHAVIORAL)

SESSION CHAIR: Dmitry Taubinsky, University of California, Berkeley and NBER

Responses of Firms to Tax, Administrative and Accounting Rules: Evidence from Armenia, Andreas Peichl and Zareh Asatryan, ZEW Mannheim

What Goes Up May Not Come Down: Asymmetric Passthrough of Consumption Taxes, Yousef Benzarti, University of California, Los Angeles

Optimal Taxes on E-Cigarettes, Joel Landry, Pennsylvania State University, and Kyle Rozema, Northwestern University Law School

A Theory of Taxation in Markets with Deceptive Contracts, Takeshi Murooka, University of Munich, and Dmitry Taubinsky, University of California, Berkeley and NBER

DISCUSSANTS: Benjamin Lockwood, University of Pennsylvania, and Naomi Feldman, Federal Reserve Board of Governors

SHAME! (COMPLIANCE AND ENFORCEMENT)

SESSION CHAIR: Joel Slemrod, University of Michigan

Culture, Compliance, and Confidentiality: A Study of Taxpayer Behavior in the US and Italy, James Alm, Tulane University, Michele Bernasconi, Università Ca’ Foscari Venezia, Susan Laury, and Sally Wallace, Georgia State University

Improving Tax Collection by Public Shaming. Evidence from Administrative Tax Data, Nadja Dwenger and Lukas Treber, University of Hohenheim

Behavioral Responses to Pigouvian Car Taxes: Vehicular Choice and Missing Miles, Jarkko Harju and, Tuomas Kosonen, VATT Institute for Economic Research, and Joel Slemrod, University of Michigan

Do Rewards Work to Maintain and Increase Tax Compliance? Evidence from the Randomization of Public Goods, Paul Carrillo, George Washington University, and Carlos Scartascini, Inter-American Development Bank

Tax Debt Collection Enforcement: When Does Suspension of a Driver’s License Help? Yulia Paramonova, National Research University Higher School of Economics in St. Petersburg

TAX AVOIDANCE STRATEGIES AND PERCEPTION (CORPORATE)

SESSION CHAIR: Kim Rueben, The Urban Institute

Tax-Exempt Debt Arbitrage, James Hines, University of Michigan

The Impact of Financial Derivatives on Tax Avoidance: An Examination of Derivatives Designated for Hedging and Non-hedging Purposes, Yoojin Lee, University of California, Irvine

Book-Tax Conformity and Reporting Behavior— A Quasi-Experiment, Katharina Nicolay, ZEW

DISCUSSANT: Kim Rueben, The Urban Institute, and Michelle Nessa, Michigan State University

ENERGY TAXES AND RELATED POLICY INSTRUMENTS (ENVIRONMENT AND ENERGY)

SESSION CHAIR: Grant Driessen, Congressional Research Service

Fuel Tax Shifts and the Distributional Implications of Migration, Grant Driessen, Congressional Research Service

Green Policies, Aggregate Investment Dynamics and Vintage Effects, Giuseppe Fiori and Nora Traum, North Carolina State University

Externalities and Optimal Taxation: Two Wrongs Don’t Make a Right, Jacob Nussim, Bar-Ilan University

Breaching the Blendwall: RINs and the Market for Renewable Fuel, Ben Meiselman, University of Michigan

TOPICS IN HEALTH AND TAXATION (HEALTH)

SESSION CHAIR: Sayeh Nikpay, University of California, Berkeley

Health Spending Slowed Down in Spite of the Crisis, Marco Di Maggio, Columbia University, Andrew Haughwout and Maxim Pinkovskiy, Federal Reserve Bank of New York, and Amir Kermani, University of California, Berkeley

Comparing the Value of the Nonprofit Hospitals’ Tax Exemption to Their Community Benefits, Bradley Herrings, Johns Hopkins University

A Time to Harvest: Evidence on Consumer Choice Frictions from a Payment Revision in Medicare Part D, Colleen Carey, Cornell University

Targeting with In-kind Transfers: Evidence from Medicaid Home Care, Ethan Lieber, University of Notre Dame

DISCUSSANTS: Bradley Herrings, Johns Hopkins University, Sayeh Nikpay, University of California at Berkeley, Paul Jacobs and Barbara Schone, Agency for Healthcare Research and Quality & Georgetown University

BEHAVIORAL RESPONSES TO INDIVIDUAL TAXATION (INDIVIDUAL AND LABOR)

SESSION CHAIR: Caroline Weber, University of Oregon

How do Tax Returns Respond to Tax Rate Changes? Decomposing the Elasticity of Taxable Income, Steven Hamilton, University of Michigan


Time is on My Side, Yes it is. The Bunching Behavior of Capital Gains Realizations, Tim Dowd, Joint Committee on Taxation, and Robert McClelland, The Urban Institute

Adjust Me if I Can’t: The Effect of Firm Incentives on Labor Supply Responses to Taxes, Alisa Tazhitdinova, McMaster University

DISCUSSANTS: Caroline Weber, University of Oregon, and Leonard Burman, The Urban Brookings Tax Policy Center
IP TAXATION (INTERNATIONAL)
LOCATION: Federal Hill (5th Floor)
SESSION CHAIR: Andrew Lyon, PricewaterhouseCoopers, LLP

Taxation of Knowledge-Based Capital: Non-R&D Investments, Development and Tax Limitations, Alessandro Modica, Italy Ministry of Finance, and Thomas Neubig, Tax Sage Network

The Long Reach of European Union Law: Patent Boxes and the Limits of International Cooperation, Lilian Faulhaber, Georgetown University Law Center

Is it Luring Innovations or just Profit? The Case of European Patent Boxes, Marko Koethenburger, Federica Liberini, and Michael Stimmelmayer, ETH Zurich

A Boxing Match: Do Innovation Boxes Achieve their Stated Goals, Ben Klemens, U.S. Department of the Treasury

DISCUSSANTS: Andrew Lyon, PricewaterhouseCoopers, LLP, Johannes Vogel, University of Mannheim

STATE AND LOCAL TAX COMPETITION (STATE AND LOCAL)
LOCATION: Waterable C (5th Floor)
SESSION CHAIR: William Fox, University of Tennessee

Beggar-Thy-Neighbour Tax Cuts: Mobility after a Local Income and Wealth Tax Reform in Switzerland, Isabel Martinez, University of St. Gallen

Fiscal Competition and Public Debt, Eckhard Janeba, University of Mannheim, Maximilian Todtenhaupt, University of Mannheim & Centre for European Economic Research


DISCUSSANTS: Timothy Goodspeed, Hunter College and Graduate Center, CUNY, and David Agrawal, University of Kentucky

10:00 – 10:15 AM COFFEE BREAK
Federal Hill Ballroom Foyer (5th Floor)

10:15 – 11:45 AM CONCURRENT SESSIONS

TAXES AND FIRM VALUE (ACCOUNTING)
LOCATION: St. George (6th Floor)
SESSION CHAIR: Christina Lewellen, Florida State University

How and Why Does Uncertainty about Tax Avoidance Outcomes Affect Equity Valuation? Allison Koester, Georgetown University, and Bridget Stomberg, University of Georgia

Aggregate Corporate Tax Avoidance and Cost of Capital, Stephanie Sikes and Robert Verrecchia, University of Pennsylvania

Capitalization of Capital Gains Taxes: Attention, Deadlines and Media Coverage, Sebastian Eichfelder, Otto von Guericke University Magdeburg

DISCUSSANTS: Brady Williams, University of Texas, Eric Ohrn, Grinnell College and Bridget Stomberg, University of Georgia

SOCIAL INSURANCE FOR THE VULNERABLE (PENSIONS)
LOCATION: St. George (6th Floor)
SESSION CHAIR: Melissa McInerney, Tufts University

Buying Time: The Insurance Value and Distortionary Effects of Worker’s Compensation, Stephanie Rennane, University of Maryland

Social Security and Total Replacement Rates in Disability and Retirement, Matthew Rutledge, Boston College

The Effect of Labor Market Conditions on Disability Applications and Awards, Nicole Maestas, Harvard Medical School, and Kathleen Mullen, RAND Corporation

Does Eliminating the Earnings Test Increase the Incidence of Low Income Among Older Women? Theodore Figinski, U.S. Department of the Treasury, and David Neumark, University of California, Irvine

DISCUSSANTS: Lara Shore-Sheppard, Williams College, and Ithai Lurie, U.S. Department of the Treasury

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PSYCHOLOGY AND THE DEMAND FOR REDISTRIBUTION (BEHAVIORAL)
LOCATION: Federal Hill (5th Floor)
SESSION CHAIR: Alex Rees-Jones, University of Pennsylvania

Invisible Inequality Leads to Punishing the Poor and Rewarding the Rich, Oliver Hauser, Harvard University

Heuristic Perceptions of the Income Tax: Evidence and Implications for Debiasing, Alex Rees-Jones, University of Pennsylvania, and Dmitry Taubinsky, University of California, Berkeley and NBER

Richer (and Holier) than Thou? The Effect of Relative Income Improvements on Demand for Redistribution, Mounir Karadja, IIES, Johanna Mollerstrom, George Mason University, and David Seim, Stockholm University

A Prediction Gap in Effect of Income Tax on Effort, Shalena Srna, University of Pennsylvania
CHARITABLE ORGANIZATIONS: OPERATIONS, REGULATIONS, AND CIRCUMSTANCES (CHARITIES AND PUBLIC GOODS)
- LOCATION: James (6th Floor)
SESSION CHAIR: Nicolas Duquette, University of Southern California
To Give Is Better Than To Receive? The Regional and Urban Geography of Charitable Giving and Organizations in the United States, Nicolas Duquette, Alexandra Gradzy-Reed, and Mark Phillips, University of Southern California

Digging into Crowding Out and Warm Glow… The Impact of Government Funded New Charity Initiatives on Private Giving and Charity Fundraising, Bradley Minaker, McMaster University, and A. Abigail Payne, University of Melbourne

Corporate Compliance Without Enforcement?: Private Foundations and the Uniform Prudent Management of Institutional Funds Act, Brian Galle, Georgetown University Law Center

How Effective are Charity Managers? Evidence from a Panel of Charities, Bradley Minaker, McMaster University

DISCUSSANTS: Travis St. Clair, University of Maryland, and Thomas Downes, Tufts University

NETWORK EFFECTS (COMPLIANCE AND ENFORCEMENT)
- LOCATION: Homeland (5th Floor)
SESSION CHAIR: Niels Johannesen, University of Copenhagen

Direct and Network Effects of Alternative Business Tax Enforcement Initiatives: Evidence from a Randomized Control Experiment, John Guyton and Ronald Hodge, Internal Revenue Service, Joel Slemrod and Ugo Troiano, University of Michigan

It’s Who You Know: Network Effects of IRS Audits, Jason DeBacker, University of South Carolina, Bradley Heim and Anh Tran, Indiana University and Alexander Yuskavage, Internal Revenue Service

Family Ties and Tax Evasion, Mauro Mare, Tuscia University

DISCUSSANTS: Zachary Liscow, Yale University, Niels Johannesen, University of Copenhagen, and Jason DeBacker, University of South Carolina

CORPORATE TAX PLANNING (CORPORATE)
- LOCATION: Guilford (5th Floor)
SESSION CHAIR: Shaﬁk Hebous, International Monetary Fund

At Your Service! The Role of Tax Havens in International Trade with Services, Shaﬁk Hebous, International Monetary Fund

Do Experts Help Firms Optimize? James Mahon, Deloitte, and Eric Zwick, University of Chicago

Taxing Away M&A: The Effect of Corporate Capital Gains Taxes on Acquisition Activity, Martin Ruf, University of Tubingen

Taxes, Stock Ownership, and Payout Policy: Evidence from a 2011 Tax Reform in Japan, Kazuki Onji, Osaka University and Masanori Orihara, Policy Research Institute, Ministry of Finance Japan

DISCUSSANTS: Martin Simmler, DIW Berlin and Oxford University, Ruud de Mooij, International Monetary Fund, and Molly Saunders-Scott, Congressional Budget Office

SOCIAL INSURANCE (INDIVIDUAL AND LABOR)
- LOCATION: Fells Point (5th Floor)
SESSION CHAIR: Patrick Button, Tulane University

The Effects of Extended Unemployment Benefits: Evidence from a Regression Discontinuity Design, Po-Chun Huang, Michigan State University, Tzu-Ting Yang, Academia Sinica

The Impact of Hiring Tax Credits on Economically Depressed Labor Markets, Jorge Pérez, Brown University, and Michael Suher, New York University

Envelope Wages, Underreporting and Tax Evasion: The Case of Turkey, Selin Pelek, Galatasaray University, and Gokce Uysal, Bahcesehir University

Minimum Wages and Consumer Credit, Lisa Dettling and Joanne Hsu, Federal Reserve Board of Governors

DISCUSSANTS: Patrick Button, Tulane University, and Bruce Sacerdote, Dartmouth College

DEMOGRAPHIC CHANGE AND FISCAL POLICY EFFECTS (MACRO AND FISCAL POLICY)
- LOCATION: Watertable C (5th Floor)
SESSION CHAIR: Aspen Gorry, Utah State University

An Inequality-Based Politico-Economic Theory of Debt, David Miller, Federal Reserve Board of Governors

Male Labor Supply and Generational Fiscal Policy, Christian vom Lehn, Brigham Young University, Aspen Gorry, Utah State University, Eric Fisher, Orfalea College of Business, and Giuseppe Fieri, North Carolina State University

Aging of the Baby Boomers: Demographics and Propagation of Tax Shocks, Domenico Ferraro, Arizona State University

DISCUSSANTS: Jason Oh, UCLA School of Law, Heidi Schramm, Joint Committee on Taxation

MEDICARE AND MEDICAID (PENSIONS)
- LOCATION: Pride of Baltimore (6th Floor)
SESSION CHAIR: Matthew Rutledge, Boston College

Supplemental Security Income, Medicaid, and Child Outcomes: Evidence from Birth Weight Eligibility Cutoffs, Melanie Guldi, University of Central Florida, Amelia Hawkins, University of Michigan, Jeffrey Hemmeter, Social Security Administration, and Lucie Schmidt, Williams College

The Medicaid Buy-In and Social Security Disability Insurance (DI) Beneficiaries: Lessons for Proposals to Reform DI, Melissa Mcinerney, Tufts University

The Impact of the ACA Medicaid Expansion on Disability Program Participation, Lucie Schmidt, Lara Shore-Sheppard, and Tara Watson, Williams College

Retirement Lock and Prescription Drug Insurance: Evidence from Medicare Part D, Gal Wettstein

DISCUSSANTS: Lee Lockwood, Northwestern University, and Stephanie Rennane, University of Maryland
RETIREMENT TRANSITION (PENSIONS)

LOCATION: Gibson (6th Floor)
SESSION CHAIR: Lindsay Jacobs, Federal Reserve Board of Governors

Using Panel Tax Data to Examine the Transition to Retirement, Peter Brady, Investment Company Institute

Estimating Comprehensive Retirement Wealth over the Lifecycle, Alice Henriques, Lindsay Jacobs, Kevin Moore and Jeffrey Thompson, Federal Reserve Board of Governors

Reverse Mortgages and Property Tax Default, Joshua Miller, Department of Housing and Urban Development

DISCUSSANTS: John Sabelhaus, Federal Reserve Board of Governors, and Derek Messacar, Statistics Canada

STATE AND LOCAL FISCAL INSTITUTIONS

LOCATION: Kent (6th Floor)
SESSION CHAIR: Kim Rueben, The Urban Institute

Do States Circumvent Supermajority Vote Requirements to Raise Taxes? Examining Time-Varying Effects of Supermajority Rule, Soomi Lee, University of La Verne

Identification of Cross Price Elasticities of Demand for Public Services: Evidence from a Natural Experiment, Erik Johnson, University of Richmond, Eric Brunner and Stephen L. Ross, University of Connecticut

Can Debt Decentralization Help Harden the Budget Constraint of Local Governments? Empirical Evidence from a Quasi-Experiment in China, Zhiyong An, Shanghai University of Finance and Economics


DISCUSSANTS: Leah Brooks, George Washington University

NOON – 1:00 PM LUNCH
Attendee’s choice, Conference does not provide lunch

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