110th Annual Conference on Taxation

PROGRAM AT A GLANCE

THURSDAY, NOVEMBER 9

8:30 – 10:00 AM Concurrent Sessions
- Issues in State and Local Public Finance, Aria A
- Unintended Consequences of Tax-Benefit Systems, Rhapsody
- Tax Enforcement, Concerto A
- Third-Party Reporting in Developing Countries, Maestro A
- Redistribution, Assembly F
- Profit Shifting, Maestro B
- Taxes and Business Executives, Concerto B
- Welfare and Labor Market Participation, Minuet
- Infrastructure, Aria B
- Public Policy and Retirement, Orchestra

10:00 – 10:15 AM Coffee Break, Overture

10:15 – 11:45 AM Concurrent Sessions
- Housing Values, Property Taxes, and Implications for Household and Municipal Finances, Aria A
- A New Look at State and Local Government Finances, Aria B
- Tax Avoidance, Evasion and Income Sheltering in Individual Taxation, Rhapsody
- Tax Expenditures, Minuet
- International Tax Relations and Differences in Tax Policy, Maestro A
- Business Tax Regimes and Income Inequality, Concerto B
- Corrective Taxation for Behavioral Agents, Concerto A
- Taxation of Individuals in Developing Countries, Maestro A
- Optimal Tax I, Assembly F
- Public Employee Retirement Programs, Orchestra

Noon – 1:30 PM Luncheon, Ormandy Ballroom
Speaker: Amy Finkelstein, John & Jennie S. MacDonald Professor of Economics, MIT and co-Scientific Director, J-PAL North America

1:45 – 3:15 PM Concurrent Sessions
- State and Local Sales Tax Policy Effects, Aria A
- The State of Health Care Reform, Orchestra
- Child-Related Tax Benefits, Rhapsody
- Sales Taxes and VATs, Assembly F
- Policy Determinants of College Attendance and Labor Market Success, Maestro A
- Optimal Tax II, Minuet
- Fungibility, Hassles, and Ordeals in Social Insurance Programs, Aria B
- Laboratory Experiments on Charity and Public Goods, Concerto A
- Business Taxes Across Borders, Concerto B
- Market Effects of Corporate Taxation, Maestro B, 4th floor

3:15 – 3:45 PM Coffee Break, Overture

3:45 – 5:15 PM Concurrent Sessions
- Public Policy in European Regions, Minuet
- Administration and Cooperation, Maestro B
- Pensions and School Finance, Aria A
- Education Finance and Student Achievement, Concerto B
- Taxes and Location Decisions, Assembly F
- Tax Reform in Theory and in Practice, Orchestra
- The Efficacy of State and Local Fiscal Policy in Promoting Economic Growth, Rhapsody
- Finance and Business Taxes, Concerto A
- Tax Competition and Location Choice, Maestro A
- Asset Decumulation in Retirement, Aria B

5:15 – 6:15 PM Annual Meeting of the NTA, Orchestra

6:15 – 7:30 PM Reception, Ormandy Ballroom

The NTA 2017 mobile app serves as your all-in-one event guide to the 110th 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 NTA2017 in the Google Play, iTunes App, or Windows Phone Store or visit https://www.ntanet.org/e/2017-app.
FRIDAY, NOVEMBER 10

7:30 - 8:30 AM Graduate Student Breakfast, Ormandy Ballroom

8:30 – 10:00 AM Concurrent Sessions
Economic Effects of Labor Market Regulations, Minuet
Tax Incentives and Charitable Giving, Aria B
Behavioral Political Economy, Rhapsody
Energy and Environmental Tax Incidence, Concerto B
Taxing the Future, Maestro B
Measuring Tax Avoidance and its Real Effects, Maestro A
Optimal Tax III, Orchestra
Investment and Capital, Concerto A
Boundaries, Taxes, and Pricing, Aria A
Equity Markets and Taxes, Assembly F

10:00 – 10:15 AM Coffee Break, Overture

10:15 – 11:45 AM General Session, Symphony
The State of Tax Reform

Noon – 1:30 PM Luncheon, Ormandy Ballroom
Lawrence H. Summers, Charles W. Eliot University Professor and President Emeritus at Harvard University, Former Secretary of the Treasury

1:45 – 3:15 PM Concurrent Sessions
Local Political Economy, Minuet
Non-Standard Responses to Taxation: Tax Salience and Tax Morale, Orchestra
Technology and Public Finance, Concerto B
Local Taxes and Boundaries, Aria A
Offshore Tax Evasion, Maestro A
Optimal Tax IV, Assembly F
Unemployment and Disability Insurance: Evidence from Administrative Data, Rhapsody
Inequality, Maestro B
Next Generation Session, Concerto A
Financial Reporting for Taxes, Aria B

3:15 – 3:45 PM Coffee Break, Overture

3:45 – 5:15 PM Holland Award Session, Symphony
In Honor of James R. Hines Jr., Richard A. Musgrave Collegiate Professor of Economics and L. Hart Wright Collegiate Professor of Law, University of Michigan

5:15 – 6:15 PM Graduate Student Poster Session, Overture

5:15 – 6:30 PM Reception – In Honor of James R. Hines Jr., Balcony
Sponsored by the International Tax Policy Forum, the University of Michigan Department of Economics, and the Michigan Institute for Teaching and Research in Economics.

SATURDAY, NOVEMBER 11

8:30 – 10:00 AM Concurrent Sessions
Tax Planning Consequences, Assembly F
Affordable Housing Policy, Aria A
Public-Finance Applications of Dynamic Models, Maestro B
Tax Policy and Health, Concerto B
Analyses of Labor Supply Using Administrative Data, Minuet
Transfer Programs, Concerto A
Capital Gains and Wealth Taxation, Orchestra
Social Security and Household Finance, Rhapsody
Supply Effects of Food Policy Programs, Maestro A
Cash Flow Taxation, Aria B

10:00 – 10:15 AM Coffee Break, Overture

10:15 – 11:45 AM Concurrent Sessions
Health Insurance, Maestro A
Much Ado About Bunching, Minuet
Third-Party Reporting in High–Income Countries, Aria B
Taxation of Firms, Concerto B
Tax Law and Finance, Assembly F
Economic Effects of Local Subsidies, Aria A
Defined Contribution Plan Accumulation Behavior, Rhapsody
The Importance of Business Tax Credits, Deductions, and Asymmetries, Concerto A
Macroeconomic Applications of Sufficient Statistics, Maestro B
Business Taxes and the Real Economy, Orchestra

Noon – 1:00 PM Lunch
Attendee’s Choice (Conference Does Not Provide Lunch)

1:00 – 2:30 PM Short Course: Housing Markets and Local Public Finance, Orchestra
Fernando Ferreira, Associate Professor of Real Estate and Business Economics and Public Policy, Wharton School of Business, University of Pennsylvania
Sponsored by the University of Michigan Office of Tax Policy Research

Room for Nursing Mothers: For access, please see staff at the registration desk on-site in the Overture Foyer.

Room for Informal Meetings, Interviews, and Work: The Assembly E room is available on Thursday, November 9 and Friday, November 10, for informal meetings, interviews and workspace.
THURSDAY, NOVEMBER 9

8:30 – 10:00 AM Concurrent Sessions

ISSUES IN STATE AND LOCAL PUBLIC FINANCE
Aria A (3rd Floor)

Session Chair: Ranjana Madhusudhan, New Jersey Department of Treasury

The Economic and Fiscal Effects of Property Tax Abatement in an Urban County, Daphne Kenyon, Adam Langley and Bethany Paquin, Lincoln Institute of Land Policy, and Robert Wassmer, California State University, Sacramento Fiscal Impact of Mineral Resource Extraction in U.S. Counties, Mehmet Tosun, University of Nevada Reno Wage Capitalization and the Ability of States to Redistribute Income, Seth Gieritz and Rasoul Ramezani, University of Texas at Dallas Rules Versus Home Rule Local Government Responses to Negative Revenue Shock, Stan Veuger, American Enterprise Institute

Discussants: Mark Skidmore, Michigan State University, Seth Gieritz, University of Texas at Dallas, and Mehmet Tosun, University of Nevada Reno

UNINTENDED CONSEQUENCES OF TAX-BENEFIT SYSTEMS
Rhapsody (4th Floor)

Session Chair: Andrew Whitten, U.S. Department of the Treasury

Tax-Induced Program Participation: Do Families Use Food Stamps to Offset Income Taxes? Thomas Spreen, Indiana University Top Marginal Tax Rates and Within-Firm Income Inequality, Max Risch, University of Michigan The Impact of Tax Frequency: Theoretical and Empirical Investigations, Olivier Bargain, Aix-Marseille University, Adrien Pacifico, GREQAM and Alain Trannoy, AMSE and EHESS Taxpayer Responsiveness and Statutory Incidence: Evidence from Irish Social Security Notches, Edna Hargaden, University of Tennessee, and Barra Roantree, Institute of Fiscal Studies

Discussants: Andrew Whitten, U.S. Department of the Treasury, and Janet Holtzblatt, Congressional Budget Office

TAX ENFORCEMENT
Concerto A (3rd Floor)

Session Chair: Dayanand Manoli, University of Texas at Austin

The Effects of IRS Audits on EITC Claimants, Jason DeBacker, University of South Carolina, Bradley Heim and Arnh Tran, Indiana University, Melissa Vigil, Internal Revenue Service, and Alexander Tushavage, U.S. Department of the Treasury Does the Elasticity of the Sales Tax Base Depend on Enforcement? Evidence from U.S. States’ Voluntary Collection Agreements, Tejaswi Velayudhan, and Eleanor Wilking, University of Michigan Behavioral Insights and Tax Compliance: Evidence from Large-Scale Field Trials in Belgium, Jan-Emmanuel De Neve, University of Oxford, Clément Imbert, University of Warwick, Maarten Luts, Belgium Ministry of Finance, and Johannes Spinnewijn, London School of Economics Tax Enforcement and Tax Policy: Evidence on Taxpayer Responses to EITC Correspondence Audits, John Guyton, Internal Revenue Service, Dayanand Manoli, University of Texas at Austin, Ankur Patel, U.S. Department of the Treasury, Mark Payne, Internal Revenue Service, and Brenda Schafer, Internal Revenue Service

Discussants: Mark Mazur, Urban-Brookings Tax Policy Center, Ben Meiselman, University of Michigan, Alex Turk, Internal Revenue Service, and Joel Slemrod, University of Michigan

THIRD PARTY REPORTING IN DEVELOPING COUNTRIES
Maestro A (4th Floor)

Session Chair: Anne Brockmeyer, World Bank


Discussants: Andreas Peichl, University of Munich, and Tuomas Matikka, VATT Institute for Economic Research

REDISTRIBUTION
Assembly F (5th Floor)

Session Chair: Jeremy Bearer-Friend, New York University School of Law

EITC to UBI: Implementing a Partial Universal Basic Income in the United States, Benjamin Leff, American University Political Norms of Tax Fairness, David Gamage, Indiana University Bloomington Maurer School of Law Is Efficiency Biased? Zachary Liscow, Yale University Learning to Live Without Form 1040, Katherine Pratt, Loyola School of Law, Los Angeles

Discussant: Jeremy Bearer-Friend, New York University School of Law

PROFIT SHIFTING
Maestro B (4th Floor)

Session Chair: Rosanne Altshuler, Rutgers University

International Transfer Pricing and Tax Avoidance: Evidence from the Linked Tax-Trade Statistics in the UK, Li Liu, International Monetary Fund, and Tim Schmidt-Eisenlohr, Federal Reserve Board of Governors The Role of Transfer Prices in Profit-Shifting by U.S. Multinationals: Evidence from the 2004 Homeland Investment Act, Aaron Flaaten, Federal Reserve Board of Governors Accounting for the Flexibility of Profit-Shifting Strategies, Molly Saunders-Scott, Congressional Budget Office The Case Against Tax Coordination, Lessons from BEPS, Mindy Herzfeld, University of Florida

Discussants: Dhammika Dharmapala, University of Chicago, and Victoria Perry, International Monetary Fund

* denotes graduate student on the job market.
TAXES AND BUSINESS EXECUTIVES
Concerto B (3rd Floor)

Session Chair: Nathan Seegert, University of Utah
Transfer of Control and Ownership Structure in Family Firms, Hojong Shin*, Michigan State University
Tax-Savvy Executives, Thomas Kubick and Yijun Li, University of Kansas, and John Robinson, Texas A&M University
Deconstructing Taxable Income Elasticities of Company Owner-Managers, Helen Miller, Kate Smith and Thomas Pope, Institute for Fiscal Studies
Discussants: David Cashin, Federal Reserve Board of Governors, Helen Miller, Institute for Fiscal Studies, and John Robinson Texas A&M University

WELFARE AND LABOR MARKET PARTICIPATION
Minuet (4th Floor)

Session Chair: Jessie Handbury, University of Pennsylvania
An Evaluation of Optimal Unemployment Insurance Using Two Natural Experiments, Po-Chun Huang, Michigan State University, and Tzu-Ting Yang, National Chengchi University
Tax Refunds and Income Manipulation Evidence from the EITC, Florian Buhlmann, ZEW-Center for European Economic Research, Benjamin Elsner, Institute for the Study of Law (IZA), and Andreas Peichl, University of Munich
Discussant: Manasi Deshpande, University of Chicago

INFRASTRUCTURE
Aria B (3rd Floor)

Session Chair: Elliott Dubin, Multistate Tax Commission
What Drives Road Infrastructure Spending? James Alm and Trey Dronyk-Trooper, Tulane University
The Role of User Charges in Funding the Flow of Infrastructure Services in the U.S., Robert Ebel, Connecticut Tax Study Panel, and Yarneng Wang, World Bank
Do State Governments Defer Maintenance Expenditures? Evidence from Federal Highway Grant Shocks, Arash Farahani, Independent Budget Office of New York City
Financing Infrastructure: Who Should Pay? Richard Bird and Enid Slack, University of Toronto
Discussants: Arash Farahani, Independent Budget Office of New York City, and Trey Dronyk-Trooper, Tulane University

PUBLIC POLICY AND RETIREMENT
Orchestra (2nd Floor)

Session Chair: Peter Brady, Investment Company Institute
The Effects of Collecting Income Taxes on Social Security Benefits, John Jones, Federal Reserve Bank of Richmond, and Yue Li, University at Albany, SUNY
Improving Retirement Savings Choices through Smart Defaults, Lily Batchelder, New York University School of Law
Net Present Value Analysis of Revenue Impact of Retirement Tax Provisions, Timothy Shaw, Bipartisan Policy Center, and Karen Smith, Urban Institute
Taxing “Excessive” Tax Preferred Retirement Savings, David Joulfaian, U.S. Department of the Treasury
Discussants: Damon Jones, University of Chicago, and Peter Brady, Investment Company Institute

HOUSING VALUES, PROPERTY TAXES, AND IMPLICATIONS FOR HOUSEHOLD AND MUNICIPAL FINANCES
Aria A (3rd Floor)

Session Chair: Juan Carlos Sudrez Serrato, Duke University
Property Tax Limitations and Exposure to Housing Market Risk, Sebastien Bradley, Drexel University, and Nathan Seegert, University of Utah
Measuring the Fiscal Health of U.S. Cities, Howard Chernick, Hunter College, CUNY, and Andrew Reschovsky, Lincoln Institute of Land Policy and University of Wisconsin-Madison
Irrational Exuberance at City Hall: Local Government Resilience in Housing Booms and Busts, Tracy Gordon, Urban Institute
Tax Advantages and Imperfect Competition in Auctions for Municipal Bonds, Juan Carlos Sudrez Serrato, Duke University

A NEW LOOK AT STATE AND LOCAL GOVERNMENT FINANCES
Aria B (3rd Floor)

Session Chair: Whitney Afonso, University of North Carolina at Chapel Hill
State and Local Government Finances in the 21st Century: How Difficult are the Challenges? John Mikesell, Indiana University, and Daniel Mullins, American University
Fiscal Institutional Externalities: Tax and Expenditure Limits and the Budgetary Solvency of Municipal Governments During and After the Great Recession, Benedict Jimenez, Northeastern University
Taxing Times: The Effect of Amazon Taxes on Urban and Rural Counties, Whitney Afonso, University of North Carolina at Chapel Hill
Income Inequality and Local Government Revenues, Michael Overton, University of Idaho, and Julius Nukpezah, Mississippi State University
The Effects of Tax Enforcement in Peer-to-Peer Rental Markets: Evidence from Airbnb, Andrew Bibler, University of Alaska Anchorage, Keith Teltser, University of Louisville, and Mark Tremblay, McMaster University

TAX AVOIDANCE, EVASION AND INCOME SHELTERING IN INDIVIDUAL TAXATION
Rhapsody (4th Floor)

Session Chair: Max Risch, University of Michigan
Individual Tax Planning and Small Business Creation: Evidence on the Impact of Special Tax Regimes in Chile, Claudia Agostini and Andrea Repetto, Universidad Adolfo Ibanez, Eduardo Engel, Universidad de Chile, and Damián Vergara, University of California, Berkeley
Independent Contractor or Employee? The Changing Relationship Between Firms and Their Workforce and Potential Consequences for the U.S. Income Tax, Alicia Miller, Internal Revenue Services, and Max Risch and Eleanor Wilking, University of Michigan
Stock Market Behavior on Ex-Dividend Dates: The Case of Cum-Ex Transactions in Germany, Carolin Holzmann, FAU Erlangen-Nürnberg
How Do Entrepreneurial Portfolios Respond to Income Taxation? Frank Fossen, University of Nevada, Reno, Ray Rees, University of Munich, Davud Rostam-Afschar, Universitaet Hohenheim, and Viktor Steiner, Free University of Berlin
Discussants: Bibek Adhikari, Illinois State University, and Eric Ohm, Grinnell College
**TAX EXPENDITURES**

*Minuet (4th Floor)*

**Session Chair:** Steven Dean, Brooklyn Law School

Theories of Tax Deductions: Income Measurement versus Efficiency, Yehonatan Givati, Hebrew University

Consumption Smoothing and the Home Mortgage Interest Deduction, Sloan Speck, University of Colorado

Freezing the Future: Fertility, Choice, and Taxing State of the Art Reproductive Technologies, Tessa Davis, University of South Carolina

**Discussant:** Steven Dean, Brooklyn Law School

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**INTERNATIONAL TAX RELATIONS AND DIFFERENCES IN TAX POLICY**

*Maestro B (4th Floor)*

**Session Chair:** Daniel Shavira, New York University School of Law

How Do Governments Around the World Shape Tax Morale? Antonios Koumpias, University of Michigan-Dearborn, and Jorge Martinez-Vazquez and Gabriel Leonardo, Georgia State University

Tax Treaty Networks and Ownership Structures of Multinational Corporations, Sung-Hoon Hong, Korea Institute of Public Finance

Tax Treaty Models – Past, Present, and a Suggested Future, Doron Narotzki, The University of Akron

The Making of International Tax Law: Empirical Evidence from Natural Language Processing, Elliott Ash, University of Warwick, and Omri Marian, University of California, Irvine School of Law

**Discussants:** Johannes Vogel, University of Mannheim, and Geerten Michielse, International Monetary Fund

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**BUSINESS TAX REGIMES AND INCOME INEQUALITY**

*Concerto B (3rd Floor)*

**Session Chair:** John McClelland, Congressional Budget Office

Capitalists in the 21st Century, Matthew Smith, U.S. Department of the Treasury, Danny Yagan, University of California, Berkeley, and Owen Zidar and Eric Zwick, University of Chicago

Accounting for Business Income in Measuring Top Income Shares: Integrated Accrual Approach Using Individual and Firm Data from Norway, Annette Alstadsæter, Norwegian University of Life Sciences, Martin Jacob, WHU-Otto Beisheim School of Management, Wojciech Kopczuk, Columbia University, and Kjetil Telle, Statistics Norway

Tax Base Switching of Business Income, Richard Prisinzano, Penn Wharton Budget Model

Examining the Pattern of Losses of S-Corporations, Katherine Lim and Elena Patel, U.S. Department of the Treasury, and Molly Saunders-Scott, Congressional Budget Office

**Discussants:** John McClelland, Congressional Budget Office, and George Plesko, University of Connecticut

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**CORRECTIVE TAXATION FOR BEHAVIORAL AGENTS**

*Concerto A (3rd Floor)*

**Session Chair:** Hunt Allcott, New York University Department of Economics

Internality-Correcting Consumption Taxes and Voluntary Public Assistance Programs, Kyle Rozema, Northwestern University School of Law

What is the Optimal Soda Tax? Hunt Allcott, New York University Department of Economics

Impulsivity and Social Security, T. Scott Findley, Utah State University

**Discussants:** Brian Galle, Georgetown University, Alex Rees-Jones, Wharton, and Jason Seligman, Investment Company Institute

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**TAXATION OF INDIVIDUALS IN DEVELOPING COUNTRIES**

*Maestro A (4th Floor)*

**Session Chair:** Michael Best, Columbia University

Salary Misreporting and the Role of Firms in Workers’ Responses to Taxes: Evidence From Pakistan, Michael Best, Columbia University

Greener on the Other Side? Spatial Discontinuities in Property Tax Rates and their Effects on Tax Morale, Michael Best, Columbia University, Francois Gerard, Columbia University, Evan Kresch, Oberlin College, Joanna Naritomi, London School of Economics, and Laura Zoratto, World Bank

The Response of Salaried Workers to the Personal Income Tax: Evidence from a Regression Discontinuity Design in Argentina, Dario Tortarolo, University of California, Berkeley

**Discussants:** Jonas Hjort, Columbia University, Li Liu, International Monetary Fund, and Michael Best, Columbia University

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**OPTIMAL TAX I**

*Assembly F (5th Floor)*

**Session Chair:** Stefanie Stantcheva, Harvard University

Optimal Corporate Taxation, Emmanuel Farhi and Stefanie Stantcheva, Harvard University

Tax Uncertainty and Firm Profitability, James Hines, University of Michigan

Inverse December Fever, Zareh Asatryan, ZEW Mannheim, Andreas Peichl, University of Munich, Thomas Schwab, University of Mannheim and ZEW, Johannes Vogel, University of Mannheim

Income Taxation, Firing Costs and Insurance within Firm, Pawel Doligalski, University of Bristol

**Discussant:** Andreas Peichl, University of Munich

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**PUBLIC EMPLOYEE RETIREMENT PROGRAMS**

*Orchestra (2nd Floor)*

**Session Chair:** Greg Leiserson, Washington Center for Equitable Growth

Retirement Options and Outcomes for Public Employees, Leslie Papke, Michigan State University

Healthcare Promises for Public Employees, Natalya Shnitser, Boston College School of Law

Annuity Options in Public Pension Plans: The Curious Case of Social Security Leveling, Robert Clark, Robert Hammond and Melinda Morrill, North Carolina State University, and David Vanderweide, North Carolina State Assembly

The Impact of Recent State Pension Reforms on Teacher Benefits and Plan Costs, Richard Johnson, Urban Institute

**Discussants:** Margaret J. Lay, Mount Holyoke College, and Greg Leiserson, Washington Center for Equitable Growth

* denotes graduate student on the job market.
**SESSION CHAIR: Rhapsody (4th Floor)**

**CHILD-RELATED TAX BENEFITS**

**Session Chair:** Jeff Lambore, Federal Reserve Board of Governors

- Childhood Family Income and Adult Outcomes: Evidence from the EITC, Paul Thomas, Purdue University
- Estimating the Income Effects Associated with Child Tax Benefits, Jacob Morstenson and Heidi Schramm, Joint Committee on Taxation, U.S. Congress, and Andrew Whitten, U.S. Department of the Treasury
- Fertility Response to the Tax Treatment of Children, Kevin Mumford, Purdue University
- Who Does Not Pay Taxes? How Tax Credits Contribute to the Declining Fraction of Adults Paying Income Taxes, David Splinter, Joint Committee on Taxation, U.S. Congress

**Discussants:** Jacob Bastian, University of Chicago, and Samara Gunter, Colby College

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**SALES TAX AND VATS**

**Assembly F (5th Floor)**

**Session Chair:** Erin Scharff, Arizona State University Sandra Day O’Connor College of Law

- Sales Tax Holidays: Evidence on Incidence, Justin Ross and Felipe Lozano-Rojas, Indiana University
- The Rise and Fall of the Destination-Based Cash Flow Tax: What Was That All About? Daniel Shaviro, New York University School of Law
- History of Cigarette Taxes on Native American Reservations, Kyle Rozema, Northwestern University School of Law

**Discussant:** Erin Scharff, Arizona State University Sandra Day O’Connor College of Law

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**POLICY DETERMINANTS OF COLLEGE ATTENDANCE AND LABOR MARKET SUCCESS**

**Maestro A (4th Floor)**

**Session Chair:** Gerald Auten, U.S. Department of the Treasury

- On the Determinants of Young Adult Outcomes: An Examination of Random Shocks to Children in Military Families, Laura Kawano, University of Michigan, Bruce Sacerdote, Dartmouth College, William Skimmyhorn, United States Military Academy West Point, and Michael Stevens, U.S. Department of the Treasury
- The Affordable Care Act and the Market for Higher Education, Rajashri Chakrabarti and Maxim Pinkovskiy, Federal Reserve Bank of New York
- Does Legal Status Affect Educational Attainment in Immigrant Families? Zachary Liscow, Yale University, and William Woolston, Nuna Health
- The Labor Market Returns to Spending on College Instruction, Joseph Altonji and James Thomas, Yale University, and Seth Zimmerman, University of Chicago, Booth School of Business

**Discussants:** Eric Chyn, University of Virginia, and Byron Lutz, Federal Reserve Board of Governors

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**OPTIMAL TAX II**

**Minuet (4th Floor)**

**Session Chair:** Matthew Weinzierl, Harvard Business School

- Reasons for Distributive Preferences, Matthew Weinzierl, Harvard Business School, and Itai Sher, University of Massachusetts, Amherst
- Wealth Taxation and Wealth Inequality: Evidence from Denmark 1980-2014, Katrine Jacobsen, University of Copenhagen, Kristian Jacobsen, Kraka, Henrik Kleven, London School of Economics, and Gabriel Zucman, University of California, Berkeley
- Optimal Taxation of Intergenerational Human Capital Transformation, Musab Kurnaz, Koc University, and Mehmet Soytas, Ozyegin University

**Discussants:** Chishio Furukawa, Brown University, and Elliott Dubin, Multistate Tax Commission
FUNGIBILITY, HASSLES, AND ORDEALS IN SOCIAL INSURANCE PROGRAMS
Aria B (3rd Floor)

Session Chair: Joseph Aldy, Harvard Kennedy School

The Effects of Information and Application Assistance on Take-up, Targeting, and Welfare: Experimental Evidence from SNAP, Matthew Notowidigdo, Northwestern University

Who Is Screened Out? Application Costs and the Targeting of Disability Programs, Manasi Deshpande, University of Chicago, and Yue Li, University of Albany, SUNY

How Are SNAP Benefits Spent? Evidence from a Retail Panel, Justine Hastings and Jesse Shapiro, Brown University

Discussant: Kory Kroft, University of Toronto

LABORATORY EXPERIMENTS ON CHARITY AND PUBLIC GOODS
Orchestra (2nd Floor)

Session Chair: Judd Kessler, The Wharton School, University of Pennsylvania

Naming and Shaming: How Making Contributions Public Can Increase Public Good Provision, Judd Kessler, The Wharton School, University of Pennsylvania, Corinne Low, University of Pennsylvania, and Monica Singhal, University of California, Davis

Mixed Signals: Charity Reporting When Donations Signal Generosity and Income, Anat Bracha, Federal Reserve Bank of Boston

The Effects of Income Inequality and Taxation on Charitable Giving: Evidence From a Lab Experiment Using Real Charities, Nicolas Duquette, University of Southern California, and Enda Hargaden, University of Tennessee

Does How We Measure Altruism Matter? Playing Both Roles in Dictator Games, Wei Zhan, Hamilton College

BIZNIS TAXES ACROSS BORDERS
Concerto B (3rd Floor)

Session Chair: Juan Carlos Sudrez Serrato, Duke University

Do Value-Added Taxes Affect International Trade: Evidence from 20 Years of Tax Reforms, Youssef Benzarti, University of California, Los Angeles, and Alisa Tazhidinova, McMaster University

The Structure of State Corporate Taxation and its Impact on State Tax Revenues and Economic Activity, Juan Carlos Sudrez Serrato, Duke University, and Owen Zidar, University of Chicago

Research and Development Intensity and Effective Tax Rate: Empirical Evidence from India, Muthu Shanmugam, Indian Institute of Technology Madras, and Youssef Benzarti, University of California, Los Angeles

Discussants: Muthu Shanmugam, Indian Institute of Technology Madras, and Youssef Benzarti, University of California, Los Angeles

MARKET EFFECTS OF CORPORATE TAXATION
Maestro B (4th Floor)

Session Chair: Eric Ohm, Grinnell College

Capture and Competition: The Role of Product Market Competition in Reallocation of Rents from Regulatory Capture, Sudarshan Jayaraman, Simon Business School, S.P. Kothari, MIT Sloan School of Management, and Karthik Ramanna, Harvard University

International Taxation and Productivity Effects of M&As, Maximilian Todtenhaupt*, University of Mannheim & Centre for European Economic Research, and Johannes Vogel, University of Mannheim

Piercing the Veil: Corporate Tax Rate Cuts and Firm Valuation, Christine Dobridge, Federal Reserve Board of Governors, Connor Dowd, University of Chicago, Tim Dowd and Paul Landefeld, Joint Committee on Taxation, U.S. Congress

Discussants: James Hines, University of Michigan, and Steve Utke, University of Connecticut

3:15 PM – 3:45 PM Coffee Break, Overture

3:45 PM – 5:15 PM Concurrent Sessions

PUBLIC POLICY IN EUROPEAN REGIONS
Minuet (4th Floor)

Session Chair: Annika Havlik, ZEW and University of Mannheim

Regional Resources and Democratic Secessionism, Kai Gehring, University of Zurich, and Stephan Schneider, Heidelberg University

Appointed Public Officials, Social Ties, and Local Favoritism: Evidence from the German States, Thushyanthan Baskaran, University of Siegen, and Mariana Lopes da Fonseca, Max Planck Institute for Tax Law and Public Finance

Multilateral Lending to European Regions: Who Gets the Funds and What are the Effects? Zareh Asatryan, ZEW Mannheim, and Annika Havlik, ZEW & University of Mannheim

Discussants: Mariana Lopes da Fonseca, Max Planck Institute for Tax Law and Public Finance, Maximilian von Ehrlich, University of Bern, and Annika Havlik, ZEW & University of Mannheim

ADMINISTRATION AND COOPERATION
Maestro B (4th Floor)

Session Chair: Ariel Stevenson, New York University School of Law

The Story of the R&D Tax Credit: A Smoking Gun From A Cold War, Mirit Eyal-Cohen, University of Alabama School of Law, and Mirit Eyal-Cohen, University of Alabama

Statutory Architecture, Shu-Yi Oei, Tulane Law School, and Leigh Osofsky, University of Miami

Administrating Fees: Determining Costs in the Criminal Justice System, Erin Scharff, Arizona State University Sandra Day O’Connor College of Law

Discussant: Ariel Stevenson, New York University School of Law
PENSIONS AND SCHOOL FINANCE  
Aria A (3rd Floor)

Session Chair: Evgenia Gorina, University of Texas at Dallas  
Pension Reform and Public Sector Attractiveness, Evgenia Gorina and Trang Hoang, University of Texas at Dallas  
Do Unfunded Obligations of Public-Sector Pension Plans Get Capitalized Into House Prices? Sutirtha Bagchi, Villanova University  
The Effect of the Centralization of School Finance on School Revenue and Spending: Evidence from Reform in Michigan, Jinsub Choi, Georgia State University  
Discussants: David Merriman, University of Illinois, and Sutirtha Bagchi, Villanova University

EDUCATION FINANCE AND STUDENT ACHIEVEMENT  
Concerto B (3rd Floor)

Session Chair: Leslie Papke, Michigan State University  
Tax Knowledge and College: Do IRS Reminder Notices Affect Tax-Based Aid Use? John Guyton, Brenda Schafer and Michael Sebastiani, Internal Revenue Service, Dayanand Manoli, University of Texas at Austin, and Nicholas Turner, U.S. Department of the Treasury  
The Impact of Recent Teacher Pension Reforms on New Teacher Quality, Pin-En Chou*, Michigan State University  
Discussants: Sarah Cordes, Temple University, and Michael Hayes, Rutgers University-Camden

TAXES AND LOCATION DECISIONS  
Assembly F (5th Floor)

Session Chair: James Stekelberg, Colorado State University  
Corporate Tax Avoidance and IP Boxes, Tobias Bornemann, Vienna University of Economics and Busin  
R&D and the Rising Foreign Profitability of U.S. Multinational Corporations, Lisa De Simone, Stanford Graduate School of Business, Jingjing Huang, Virginia Tech, and Linda Krull, University of Oregon  
Why Do U.S. Firms Not Operate In Foreign Tax Havens? Evidence from the Choice Between Foreign and Domestic Tax Havens, Christina Lewellen and Bradley Lindsey, North Carolina State University, and Wendy Wilson, Southern Methodist University  
U.S. Firms on Foreign (Tax) Holidays, Travis Chow, Singapore Management University, and Jeffrey Hoopes and Edward Maydew, University of North Carolina at Chapel Hill  
Discussants: James Stekelberg, Colorado State University, and Wayne Nesbitt, Michigan State University  

TAX REFORM IN THEORY AND IN PRACTICE (Panel Discussion)  
Orchestra (2nd Floor)

Session Chair: Mark Mazur, Urban-Brookings Tax Policy Center  
Panelists:  
Lily Batchelder, New York University School of Law  
Rosanne Altshuler, Rutgers University  
Jane Gravelle, Congressional Research Service

THE EFFICACY OF STATE AND LOCAL FISCAL POLICY IN PROMOTING ECONOMIC GROWTH  
Rhapsody (4th Floor)

Session Chair: David Albyouy, University of Illinois  
Temporal and Spatial Effects of State Taxes on Economic Growth, John Anderson and Jennifer Bernard, University of Nebraska-Lincoln  
The Impact of Professional Sports Stadium Abandonment on Surrounding Neighborhoods, Joseph Nicholson, Montclair State University  
Did the Three Large-Scale Economic Development Projects Help Their Neighborhoods to Grow Faster? Amira Alghumgham, Howard University  
Valuing Public Goods More Generally: The Case of Infrastructure, David Albyouy, University of Illinois, and Arash Farahani, Independent Budget Office of New York

FINANCE AND BUSINESS TAXES  
Concerto A (3rd Floor)

Session Chair: Matthew Smith, U.S. Department of the Treasury  
Do Investors Value Investment Incentives? Evidence from Bonus Depreciation and the Fiscal Cliff, Eric Ohm, Grinnell College  
How Corporate Debt Bias Affects Bank Lending, Sophia Chen and Gee Hee Hong, International Monetary Fund  
Discussants: Julian Atanassov, University of Nebraska, and Matthew Smith, U.S. Department of the Treasury

TAX COMPETITION AND LOCATION CHOICE  
Maestro A (4th Floor)

Session Chair: Shafik Hebous, International Monetary Fund  
How Does Country Risk Affect the Ability of Tax Policy to Encourage Corporate Risk Taking? Benjamin Osswald, Vienna University of Economics and Business / University of Wisconsin - Madison, and Caren Suthert-Sloane, University of Paderborn / Vienna University of Economics and Business  
Taxing Multinationals Beyond Borders: Financial and Locational Responses to CFC Rules, Sarah Clifford*, University of Copenhagen  
Norderfriedrichskoog! German Tax Havens, Tax Competition and the Introduction of a Minimum Tax Rate, Will Boning and Joel Slemrod, University of Michigan, and Robert Ullmann, University of Augsburg  
The Trouble with Tax Competition: From Practice to Theory, Lilian Faulhaber, Georgetown University Law Center  
Discussants: James Albertus, Carnegie Mellon University, and Shafik Hebous, International Monetary Fund

* denotes graduate student on the job market.
ASSET DECUMULATION IN RETIREMENT
Aria B (3rd Floor)

Session Chair: Norma Coe, University of Pennsylvania

Lapses in Long-Term Care Insurance, Anthony Webb, The New School
Reverse Mortgages and Property Tax Relief Programs, Joshua Miller, Department of Housing and Urban Development
Late-in-Life Risks and the Under-Insurance Puzzle, John Ameriks, The Vanguard Group Inc., Joseph Briggs, Federal Reserve Board of Governors, Andrew Caplin, New York University, Matthew Shapiro, University of Michigan, and Christopher Tonetti, Stanford University Graduate School of Business
Do Older Americans Have More Income than We Think? Adam Bee and Joshua Mitchell, U.S. Census Bureau

Discussants: Norma Coe, University of Washington, and Joanne Hsu, Federal Reserve Board of Governors

5:15 – 6:15 PM  Annual Meeting of the NTA, Orchestra
Nomination and Election of Officers
Treasurer’s Report: Eric Toder, The Urban Institute
Presidential Address: Victoria Perry, International Monetary Fund

6:15 – 7:30 PM  Welcome Reception, Ormandy

FRIDAY, NOVEMBER 10

7:30 – 8:30 AM  Graduate Student Breakfast, Ormandy
Sponsored by Georgia State University, Marquette University, Rice University, the School of Public and Environmental Affairs at Indiana University, and the Center for Policy Research at Syracuse University

8:30 AM – 10:00 PM  Concurrent Sessions

ECONOMIC EFFECTS OF LABOR MARKET REGULATIONS
Minuet (4th Floor)

Session Chair: Jeffrey Clemens, University of California at San Diego

How Do Restaurants Pay For the Minimum Wage? Peter Brummund, University of Alabama

The Long-Run Effects of Minimum Wages and Other Anti-Poverty Policies on Disadvantaged Neighborhoods, David Neumark, UCI, Brian Asquith, National Bureau of Economic Research, and Brittany Bass, UC Irvine

Estimating the Employment Effects of Recent Minimum Wage Changes: Early Evidence, an Interpretative Framework, and a Pre-Commitment to Future Analysis, Jeffrey Clemens, University of California at San Diego, and Michael Strain, American Enterprise Institute

Do Ban the Box Laws Increase Crime? Dhaval Dave, Bentley University and NBER, Taylor Mackay, Thanh Tam Nguyen, University of New Hampshire, and Joseph Sabia, SDSU, University of New Hampshire & IZA

Discussants: Claudio Lobanca, University of California, San Diego, and Stan Veuger, American Enterprise Institute

TAX INCENTIVES AND CHARITABLE GIVING
Aria B, (3rd Floor)

Session Chair: Brian Galle, Georgetown University

Reducing Evasion Through Self-Reporting: Theory and Evidence from Charitable Contributions, Alisa Tazhithinova, McMaster University
Do Limits on the Charitable Contribution Deduction Matter for Giving? Nicolas Duquette, University of Southern California
Responsiveness of Charitable Donations to Tax Incentives: Evidence from Panel Data on U.S. States in the Interwar Period, Jon Bakija, Williams College
The Fiscal Behavior of Noncharitable Exempt Organizations, Brian Galle, Georgetown University

BEHAVIORAL POLITICAL ECONOMY
Rhapsody (4th Floor)

Session Chair: Nicolas Bottan*, University of Illinois at Urbana-Champaign

A Taste for Taxes: Minimizing Distortions Using Political Preferences, Emilioanu Huef-Vaughn, Andrea Robbett and Matthew Spitzer, Middlebury College
Choosing Your Pond. Measuring Preferences for Relative Consumption, Nicolas Bottan*, University of Illinois at Urbana-Champaign, and Ricardo Perez-Truglia, University of California, Los Angeles
From Extreme to Mainstream: How Social Norms Unravel, Stefano Fiorin, University of California, Los Angeles
Political Identity and Trust, Pablo Hernandez-Lagos, New York University

ENERGY AND ENVIRONMENTAL TAX INCIDENCE
Concerto B (3rd Floor)

Session Chair: Joseph Shapiro, Yale University

Pigou Creates Losers: On the Implausibility of Pareto Improvements from Pigovian Taxation, James Sallee, University of California, Berkeley
The Surprising Pass-Through of Solar Subsidies, Jacquelyn Pless, University of Oxford, and Arthur van Benthem, University of Pennsylvania
Optimal Corrective Taxes with Untaxable Externalities: Evidence from Vehicle Pollution Standards, Mark Jacobsen, University of California, San Diego, James Sallee, University of California, Berkeley, Joseph Shapiro, Yale University, and Arthur van Benthem, University of Pennsylvania
Welfare and Incidence of Energy Taxes: Lessons from Manufacturing Pass-Through, Sharat Ganapati and Joseph Shapiro, Yale University, and Reed Walker, University of California, Berkeley

TAXING THE FUTURE
Maestro B (4th Floor)

Session Chair: David Herzig, Valparaiso University School of Law

Automation and Its Transformation of the Income Tax, Jay Soled, Rutgers University, and Kathleen Thomas, University of North Carolina School of Law
Automated Law Liability, Susan Morse, University of Texas School of Law
Taxing the Robots, Orly Mazur, Southern Methodist University Dedman School of Law

Discussant: David Herzig, Valparaiso University School of Law

* denotes graduate student on the job market.
MEASURING TAX AVOIDANCE AND ITS REAL EFFECTS
Maestro A (4th Floor)

Session Chair: Molly Saunders-Scott, Congressional Budget Office
A Bunching Approach to Measuring Multinational Profit-Shifting, Dharmika Dharmapala, University of Chicago, and Shaﬁk Hebous, International Monetary Fund
At a Cost: The Real Effect of Transfer Pricing Regulations on Multinational Investment, Ruud de Mooij and Li Liu, International Monetary Fund
The Real Effects of U.S. Tax Arbitrage by Foreign Multinational Firms, James Albertus, Carnegie Mellon University

Discussants: Eric Toder, The Urban Institute, and Paul Landefeld, Joint Committee on Taxation, U.S. Congress

OPTIMAL TAX III
Orchestra (2nd Floor)

Session Chair: Christian Moser, Columbia University
Optimal Paternalistic Savings Policies, Christian Moser, Columbia University, and Pedro Olea de Souza e Silva, Wealthfront
The Value of Commitment Contracts at Work, Syon Bhanot, Swarthmore College, Andrew Johnston, University of California, Merced, and Benjamin Lockwood, University of Pennsylvania
Flexible Retirement and Optimal Taxation, Abdoulaye Ndiaye*, Northwestern University
Optimal Redistributive Taxation and the Timing of Welfare Payments, Robin Broadway, Queen’s University, Jean-Denis Garon, Université du Québec à Montréal, and Louis Perrault, Georgia State University

Discussants: Louis Perrault, Georgia State University, and Christian Moser, Columbia University

INVESTMENT AND CAPITAL
Concerto A (3rd Floor)

Session Chair: Pierre Bachas, World Bank Development Research
Notching R&D Investment with Corporate Income Tax Cuts in China, Juan Carlos Sánchez Serrato, Duke University
Wealth-Tax Add-Ons to Tax Capital Income in Developing Countries, Eric Zolt and Jason Oh, University of California Los Angeles School of Law

Discussants: Juan Carlos Sánchez Serrato, Duke University, Nirupama Rao, University of Michigan Ross School of Business, and Zachary Liscow, Yale University

BOUNDARIES, TAXES, AND PRICING
Aria A (3rd Floor)

Session Chair: Sara LaLumia, Williams College
Differential Effects of Federal and State Gasoline Taxes on Gasoline Consumption, David Sjoquis and (Susan) Xu Tang*, Georgia State University
Interstate Migration and State Taxes: A Natural Experiment in Montana, Daniel Dodds, Montana Department of Revenue
Strategic Pricing and Positioning in Response to Tax Notches: Evidence from Gasoline Retail, Carlos Hurtado, University of Illinois
State Millionaire Taxes and the Timing of Executive Pay, Sara LaLumia, Williams College

Discussants: Michael Best, Columbia University, and David Agrawal, University of Kentucky

EQUITY MARKETS AND TAXES
Assembly F (5th Floor)

Session Chair: Bridget Stomberg, Indiana University
Did FIN 48 Improve the Predictive Ability of Tax Expense? Evidence from a Comparison with IFRS Firms, Cristi Gleason, Kevin Markle and Jane Song, University of Iowa
Let’s Talk About Tax: The Determinants and Consequences of Income Tax Mentions During Conference Calls, Anne Ehinger, Indiana University Purdue University Indianapolis, Josh Lee and Erin Towery, University of Georgia, and Bridget Stomberg, Indiana University
Net Operating Loss Carryforwards and Corporate Financial Policies, Shane Heitzman, University of Southern California, and Rebecca Lester, Stanford University
Tax Expense and Aggregate Stock Returns, Erin Henry, University of Memphis, and Kewei Hou, The Ohio State University

Discussants: Jennifer Blouin, University of Pennsylvania, and Bridget Stomberg, Indiana University

10:00 – 10:15 AM Coffee Break, Overture

10:15 – 11:45 AM General Session, Symphony

THE STATE OF TAX REFORM (Panel Discussion)

Session Chair: John Friedman, Brown University

Panelists:
Alan Auerbach, Robert D. Burch Professor Economics and Law, University of California at Berkeley
Jason Furman, Former Chair of the Council of Economic Advisers, Senior Fellow, Peterson Institute for International Economics, and Professor of Practice at the Harvard Kennedy School
Glenn Hubbard, Former Chair of the Council of Economic Advisers, Dean of the Columbia Business School, and Russell L. Carson Professor Finance and Economics at Columbia University
Kent Smetters, Boettner Professor of Business Economics and Public Policy, University of Pennsylvania
1:45 – 3:15 PM Concurrent Sessions

LOCAL POLITICAL ECONOMY
Minuet (4th Floor)

Session Chair: Fernando Ferreira, University of Pennsylvania

Can Credit Rating Agencies Affection Election Outcomes? Igor Cunha, University of Kentucky

Democracy, Government Hiring, and Quality of Local Public Goods, Fernando Ferreira, University of Pennsylvania

Political Turnover, Bureaucratic Turnover, and the Quality of Public Services, Diana Moreira, Harvard University

Does Civic Leadership Matter? Evidence from the Forty-Eighters in the U.S., Christian Dippel, University of California, Los Angeles

TECHNOLOGY AND PUBLIC FINANCE
Concerto B (3rd Floor)

Session Chair: Anne Brockmeyer, World Bank

Using Technology to Improve Governance: Evidence from the Introduction of Electronic Tax Filing in Tajikistan, Oyebola Okunogbe, World Bank Research Group

Technological Change and Tax Capacity, Anne Brockmeyer, World Bank, and Juliana Londono-Vélez, University of California, Berkeley

E-Governance, Accountability, and Leakage in Public Programs: Experimental Evidence from a Financial Management Reform in India, Abhijit Banerjee and Esther Duflo, Massachusetts Institute of Technology, Clément Imbert, University of Warwick, Santhosh Mathew, Government of India, and Rohini Pande, Harvard University


Discussants: Alisa Tazhitdinova, McMaster University, and Nicolas Bottan*, University of Illinois at Urbana-Champaign

LOCAL TAXES AND BOUNDARIES
Aria A (3rd Floor)

Session Chair: Ryan Gallagher, Northeastern Illinois University

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

Four Decades of Prop 13: Property Tax Knowledge and Support in California, Robert Wassmer, California State University, Sacramento, and Ronald Fisher, Michigan State University

Land Use Zoning’s Adverse Impact on the Local Education Property Tax Base: Evidence from Zoning District Boundaries, Ryan Gallagher, Northeastern Illinois University

Crossing the Border: How Political Boundaries Affect Gas Price Competition and State Motor Fuels Tax, David Coyne, Federal Trade Commission

Discussant: Robert Wassmer, California State University, Sacramento

NON-STANDARD RESPONSES TO TAXATION – TAX SALIENCE AND TAX MORALE
Concerto A (3rd Floor)

Session Chair: Hunt Allcott, New York University

Administrative Efficiency and Tax Compliance, Johannes Rincke, University of Erlangen-Nuremberg

Attending to Inattention: Estimating Deadweight Loss under Non-Salient Taxes, Giacomo Brusco and Benjamin Glass*, University of Michigan

Deliberate Inattention to Shrouded Attributes: Evidence from Consumers’ Over- and Under-reaction to Taxes, Dmitriy Taubinsky, Dartmouth College

Discussants: Michael Gideon, U.S. Census Bureau, and Benjamin Lockwood, University of Pennsylvania

OFFSHORE TAX EVASION
Maestro A (4th Floor)

Session Chair: Peter Merrill, PricewaterhouseCoopers

Perceived and Actual Consequences of the Foreign Account Tax Compliance Act: A Survey of Americans Living Abroad, Sonja Pippin, Jeffrey Wong and Richard Mason, University of Nevada, Reno

Transparency and the Location of Assets: Evidence from the Foreign Account Tax Compliance Act (FATCA), Lisa De Simone, Stanford Graduate School of Business, Rebecca Lester, Stanford University, and Kevin Markle, University of Iowa

European Banks and Tax Havens, Vincent Bouvatier, Université de Paris Ouest - Nanterre La Défense, Gunther Capelle Blanchard, Paris 1 Pantheon-Sorbonne, and Anne-Laure Delatte, CNRS

A Haven Next Door: The Role of Transaction Costs in Cross-border Tax Evasion, Shafik Hebous, International Monetary Fund

Discussants: Neviana Petkova, U.S. Department of the Treasury, and Tom Neubig, Tax Sage Network

OPTIMAL TAX IV
Assembly F (5th Floor)

Session Chair: Daniel Schaffa, University of Michigan

Pigouvian Taxation with Costly Administration and Multiple Externalities, Daniel Jaqua, Albion College, and Daniel Schaffa, University of Michigan

How Well Targeted are Soda Taxes? Pierre Dubois, Toulouse School of Economics, Rachel Griffith and Martin O’Connell, Institute of Fiscal Studies

Minimum Wage Policy with One- and Two-Earner Households, Adam Lavecchia, University of Ottawa

Optimal Multidimensional Policies with Multidimensional Heterogeneity of Agents, Kevin Spiritus, KU Leuven, Erasmus University Rotterdam

Discussants: Kevin Spiritus, KU Leuven, Erasmus University Rotterdam, and Daniel Schaffa, University of Michigan
UNEMPLOYMENT AND DISABILITY INSURANCE: EVIDENCE FROM ADMINISTRATIVE DATA
Rhapsody (4th Floor)
The Impact of Paid Maternity Leave: Evidence from Temporary Disability Insurance in Rhode Island, Zakary Campbell, Ian Chin and Justine Hastings, Brown University, and Eric Chyn, University of Virginia
The Effect of Maternity Leave Extensions on Firms and Coworkers, Yana Galler, Harris School of Public Policy
The Impact of Disability Insurance: Evidence from Rhode Island, Zakary Campbell, Ian Chin and Justine Hastings, Brown University, and Eric Chyn, University of Virginia
Leveraging Machine Learning for Optimal Policy: Evidence from Reemployment Services, Zakary Campbell, Ian Chin and Justine Hastings, Brown University, and Eric Chyn, University of Virginia
Discussants: Jason Seligman, Investment Company Institute, and Damon Jones, University of Chicago

INEQUALITY
Maestro B (4th Floor)
Session Chair: Sebastian Dyda, University of Toronto
Nonlinear Taxation in an Economy with Heterogeneous Firms and Heterogeneous Households, Jorge Barro, Rice University, and Efraim Berkoich, University of Pennsylvania
Taxes, Regulations of Businesses and Evolution of Income Inequality in the U.S., Sebastian Dyda, University of Toronto, and Benjamin Pugsley, Federal Reserve Bank of New York
Endogenous Growth, Inequality and the Composition of Government Expenditures, Constantine Angyridis, Ryerson University
The Effect of Fiscal Decentralization on Economic Growth and Inequality, Bibek Adhikari, Illinois State University, and Saraj Dhital, University of Missouri-Columbia

NEXT GENERATION SESSION
Concerto A (3rd Floor)
Session Chair: Carlianne Patrick and Louis Perrault, Georgia State University
Did Medicare Decrease Insulin Usage Among Diabetics Until the Advent of Part D? Daniel Kaliski, University of Oxford
Wealth Taxation and Evasion: Quasi-Experimental Evidence from Colombia, Juliana Londono Vélez, University of California, Berkeley
Optimal Redistributive Policy in Debt Constrained Economies, Monica Tran Xuan, University of Minnesota
Optimal Taxability: Sufficient Statistics, a Bunching Decomposition Method, and Evidence from an Australian Notch, Steven Hamilton*, University of Michigan
Discussants: David Powell, RAND, Evan Kresh, Oberlin College, Jean-Denis Garon, Université du Québec à Montréal, and Thomas Spreen, Indiana University

FINANCIAL REPORTING FOR TAXES
Aria B (3rd Floor)
Session Chair: Steven Utke, University of Connecticut
How Do Effective Tax Rates Vary Across Firms and Time? Insight From Effective Tax Rate Reconciliations, Katharine D. Drake, Eller School of Management, Russ Hamilton*, The University of Arizona, and Stephen Lusch, Texas Christian University
A Reexamination of U.S. Corporate Tax Avoidance over the Past 25 Years: Estimating Corporate Tax Avoidance with Accrual Based Measures, Roy Clemens, New Mexico State University, Noel Brock, Eastern Michigan University, and Adam Nowak, West Virginia University
Round and Steady: An Investigation of GAAP ETR Management, Jeffrey Hoopes, University of North Carolina at Chapel Hill, Adrian Kubota and Tim Wagener, University of Münster, Germany, and Christoph Watrin, Münster Institute of Accounting and Taxation
The Impact of Tax Settlement Favorability on Firms’ Subsequent Tax Avoidance, Andrew Finley, Claremont McKenna College
Discussants: Steven Utke, University of Connecticut, and Paul Demere, University of Georgia

3:15 – 3:45 PM Coffee Break, Overture

3:45 – 5:15 PM General Session, Symphony
In Honor of James R. Hines Jr., Richard A. Musgrave Collegiate Professor of Economics and L. Hart Wright Collegiate Professor of Law, University of Michigan 2017 Holland Award Recipient
Session Chair: Rosanne Altshuler, Rutgers University
Panelists:
Alan Auerbach, University of California, Berkeley
Mihir Desai, Harvard University
Joel Slemrod, University of Michigan
James Poterba, MIT and NBER

5:15 – 6:15 PM Graduate Student Research Forum, Overture
Session Chair: Carlianne Patrick, Georgia State University
On the Emergence and Influence of Fiscal Incentives on Judicial Decision Making: Evidence from Drivers’ License Suspensions in Indiana, Sian Mughan, Indiana University
Progressive Income Taxation, Heterogeneous Risk Aversion and Occupational Choices in General Equilibrium, Zhiqi Zhao*, Clemson University
Parental Housing Wealth and School-to-Work Transition of College Gradautes: Evidence from South Korea, Jinseong Park*, University of Tennessee, Knoxville
The Effect of an Increase in the Wage/Profit Tax Wedge on the Wages Paid to S Corporation Shareholders, Lucas Goodman, University of Maryland
Workplace Safety and Worker Productivity: Evidence from MINER Act, Ling Li*, Texas Christian University
Consumption and Income Tax Planning in the Digital Age - Evidence from Service Firms in Europe, Marcel Olbert and Ann-Catherine Werner, University of Mannheim
The Case for Dividend-Paid Deduction and the Reverse Benefit Principle, Nir Fishbien, University of Michigan
Oil Revenues and Fiscal Deficits in Colombian Municipalities, Raju Mainali*, University of Nevada - Reno
The Persistence of Government Transfers in the U.S., Alex Durante*, Federal Reserve Board of Governors
The Kansas Tax Experiment, Jessica McCloskey*, University of Kansas
Electronic Filing and Spatial Patterns of Technology Diffusion, Junpyo Park, The University of Nebraska - Lincoln

* denotes graduate student on the job market.
5:15 – 6:30 PM RECEPTION, Balcony

In Honor of James R. Hines Jr., Richard A. Musgrave Collegiate Professor of Economics and L. Hart Wright Collegiate Professor of Law, University of Michigan 2017 Holland Award Recipient

Sponsored by the International Tax Policy Forum, the University of Michigan Department of Economics, and the Michigan Institute for Teaching and Research in Economics

SATURDAY, NOVEMBER 11

8:30 – 10:00 AM Concurrent Sessions

TAX PLANNING CONSEQUENCES
Assembly F (5th Floor)

Session Chair: Braden Williams, University of Texas at Austin

Are Multinational Companies “Fooled” by Their Own Tax Planning? Lisa De Simone, Stanford Graduate School of Business, Kenneth Klassen, University of Waterloo, and Jeri Seidman, University of Virginia - McIntire School

Do Firms Tradeoff Cash Flows and Information Transparency to Manage Credit Ratings? An Examination of Tax Planning Activities, Nathan Goldman, The University of Texas at Dallas, and Russ Hamilton*, The University of Arizona

Income Shifting and Debt Contracting, Daniel Saavedra, University of California, Los Angeles, and Braden Williams, University of Texas at Austin

Economic Substance Requirements and Multinational Firm Behavior, Aparna Mathur, American Enterprise Institute, and Kartikeya Singh, PricewaterhouseCoopers

Discussants: Shane Heitzman, University of Southern California, and Braden Williams, University of Texas at Austin

AFFORDABLE HOUSING POLICY
Aria A (3rd Floor)

Session Chair: Rebecca Diamond, Stanford University

The Effects of Rent Control Expansion on Tenants, Landlords, and Inequality: Evidence from San Francisco, Franklin Qian and Rebecca Diamond, Stanford University

Moved to Opportunity: The Long-Run Effect of Public Housing Demolition on Labor Market Outcomes of Children, Eric Chyn, University of Virginia

Neighborhood Choices, Neighborhood Effects and Housing Vouchers, Morris Davis, Rutgers Business School, Rutgers University, Jesse Gregory, University of Wisconsin, Daniel Hartley, Federal Reserve Bank of Chicago, and Kegon Tan, The University of Rochester

The Net Benefit of Demolishing Dilapidated Housing, Dusan Paredes, Universidad Catolica del Norte, and Mark Skidmore, Michigan State University

PUBLIC FINANCE APPLICATIONS OF DYNAMIC MODELS
Maestro B (4th Floor)

Session Chair: Bill Dupor, Federal Reserve Bank of St. Louis

Sticky Wages, Monetary Policy and Fiscal Policy Multipliers, Bill Dupor, Federal Reserve Bank of St. Louis, Jingchao Li, East China University of Science and Technology, and Rong Li, Renmin University of China

The Dynamic Effects of Eliminating or Curtailing the Home Mortgage Interest Deduction, John Diamond, George Zodrow and Joyce Beebe, Rice University

The EY Overlapping Generations Computable General Equilibrium Model: Overview and Application to Energy, Environmental, and Tax Policy, Robert Carroll and Brandon Pizzolo, Ernst & Young

Information Sets and Dynamic Scoring, Aaron Butz, Ernst & Young

5:15 – 6:30 PM RECEPTION, Balcony

TAX POLICY AND HEALTH
Concerto B (3rd Floor)

Session Chair: Sean Lowry, Congressional Research Service

How Increasing Medical Access to Opioids Contributes to the Opioid Epidemic: Evidence from Medicare Part D, David Powell, RAND

The Impact of Public Hospital Availability in Underdeveloped Areas on Medical Care Utilization, Bondi Arifin, Georgia State University

Taxing Finland into a Thinland? Evidence from a Sweets Tax Reform, Tuomas Kosonen and Riikka Savolainen, Labour Institute for Economic Research

Effect of the Berkeley Soda Tax on Consumption and Prices, Hannah Bolder, University of Michigan

Discussants: Vilsa Curto, Harvard University, and Sean Lowry, Congressional Research Service

ANALYSES OF LABOR SUPPLY USING ADMINISTRATIVE DATA
Minuet (4th Floor)

Relocation of the Rich: Migration in Response to Top Tax Rate Changes from Spanish Reforms, David Agraval, University of Kentucky, and Dirk Foremny, University of Barcelona/I.E.B.

Using Kinked Budget Sets to Estimate Extensive Margin Responses: Method and Evidence from the Social Security Earnings Test, Alexander Gelber, University of California, Berkeley

Spousal Responses to Job Loss, Laura Kawano, University of Michigan, Sara LaLumia, Williams College, and Shanthi Ramnath, U.S. Department of the Treasury

Multiple Job Holding: Evidence from a Tax Reform in Germany, Alisa Tazhitdinova, McMaster University

Discussants: Nathan Seegert, University of Utah, and Kevin Mumford, Purdue University

TRANSFER PROGRAMS
Concerto A (3rd Floor)

Session Chair: Francois Gerard, Columbia University

Upstream and Downstream Impacts of College Merit-Based Financial Aid for Poor Students: Ser Pilo Paga in Colombia, Juliana Londoño Vélez, University of California, Berkeley, Catherine Rodriguez, Universidad de los Andes, and Fabio Sanchez, Universidad de los Andes

Unemployment Insurance Schemes and Consumption in Developing Countries: Evidence from Brazil, Francois Gerard, Columbia University, and Joanna Naritomi, London School of Economics

Local Incentives and National Tax Evasion: The Response of Illegal Mining to a Tax Reform in Colombia, Mauricio Romero, University of California, San Diego, and Santiago Saavedra, Universidad del Rosario

Local Government Responses to Permanent vs. Transitory Grant Revenue: Evidence from Indonesia, Travis Cassidy*, University of Michigan

Discussants: Matthew Notowidigdo, Northwestern University, and Francois Gerard, Columbia University
CAPITAL GAINS AND WEALTH TAXATION
Orchestra (2nd Floor)

Session Chair: Jon Bakija, Williams College
A Comprehensive Mark-to-Market Tax, David Miller, Proskauer Rose LLP
Do Tax Elasticities Change Over the Business Cycle? Evidence from the Sale of Capital Assets, Robert McClelland, The Urban Institute, Tim Dowd and Jacob Mortensen, Joint Committee on Taxation, U. S. Congress
Progressive Taxation of Income and Wealth, Ari Glogower, Moritz College of Law-The Ohio State University
The Effects of Capital Gains Rate Uncertainty on Realization, David Kamin, New York University, and Jason Oh, University of California, Los Angeles, School of Law
Discussants: Jon Bakija and Bill Gentry, Williams College

SOCIAL SECURITY AND HOUSEHOLD FINANCE
Rhapsody (4th Floor)

Session Chair: William Gale, Brookings Institution
Social Security and Saving: An Update, Sita Slavov, George Mason University, Devon Gorray, Aspen Gorray, and Frank Caliendo, Utah State University
Pay or Delay? Household Debt and Social Security Claiming, Jonathan Eggleston and Michael Gideon, United States Census Bureau, Michael Gelman, University of Michigan, and Joanne Hsu, Federal Reserve Board of Governors
In Debt and Approaching Retirement: Tap into Your Social Security or Work Longer? Barbara Butrica, Urban Institute, and Nadia Karamcheva, Congressional Budget Office
Discussants: Andrew Biggs, American Enterprise Institute, and William Gale, Brookings Institution

SUPPLY EFFECTS OF FOOD POLICY PROGRAMS
Maestro A (4th Floor)

How Do Food Assistance Programs Affect the Food Environment: Evidence from Rollout of SNAP and WIC, Timothy Beatty and Mariannne Bitler, University of California, Davis
Is there an Nth of the Month Effect? The Timing of SNAP Issuance, Food Expenditures, and Grocery Prices, Jacob Goldin, Stanford Law School, Tatiana Homonoff, New York University, and Katherine Meckel, Texas Agriculture and Mining University
How School Lunch Crowds Out Demand for Local Grocers: Evidence from the Community Eligibility Provision, Jessie Handbury and Sarah Moshary, University of Pennsylvania
Discussants: Ilya Rahkovsky, United States Department of Agriculture, Analisa Packham, Miami University, and Adam Kapor, Princeton University

CASH FLOW TAXATION
Aria B (3rd Floor)

Session Chair: Elena Patel, U.S. Department of the Treasury
Cash Flow Taxes, Investment, and Corporate Financial Policy, Jason DeBacker, University of South Carolina
The Effects of a Border Adjustment Tax on the Wealth of United States Residents, an Analysis by Income Group, Dorian Carloni, Congressional Budget Office
Shareholder Wealth Effects of Border Adjusted Taxation, Fabio Gaertner, University of Wisconsin-Madison, and Jeffrey Hoopes and Edward Maydew, University of North Carolina at Chapel Hill
Discussants: Dorian Carloni, United States Congressional Budget Office, Jason DeBacker, University of South Carolina, and David Cashin, Federal Reserve Board of Governors

10:00 – 10:15 AM Coffee Break, Overture

10:15 – 11:45 AM Concurrent Sessions

HEALTH INSURANCE
Maestro A (4th Floor)

Session Chair: Tami Gurley-Calvez, University of Kansas Medical Center
Health Insurance Coverage from Forms 1095-A/B/C, David Brown, Ithai Lurie and James Pearce, U.S. Department of the Treasury
Targeting with In-kind Transfers: Evidence from Medicaid Home Care, Ethan Lieber, University of Notre Dame, and Lee Lockwood, Northwestern University
Pricing Regulations in Individual Health Insurance: Evidence from Medigap, Viha Curto, Harvard University
Before the War on Poverty: Impact of Union Hospitals on Health in 1950s Appalachia, Theodore Figinski and Erin Troland, U.S. Department of the Treasury
Discussants: Ithai Lurie, U.S. Department of the Treasury, and Tami Gurley-Calvez, University of Kansas Medical Center

MUCH ADO ABOUT BUNCHING
Minuet (4th Floor)

Understanding the Elasticity of Taxable Income: A Tale of Two Approaches, Xiaxin Wang*, University of California, San Diego
Discrete Earnings and Optimization Errors: Evidence from Students’ Responses to Local Tax Incentives, Tuomas Kosonen, Labour Institute for Economic Research, and Tuomas Matikka, VATT Institute for Economic Research
Better Bunching, Nicer Notching, Andrew McCallum, Federal Reserve Board of Governors, and Nathan Seegert, University of Utah
Asymmetric Frictions in Adjusting Earnings: Evidence from Cypriot Tax Reforms, Panos Mavrokonstantis*, LSE

* denotes graduate student on the job market.
THIRD-PARTY REPORTING IN HIGH-INCOME COUNTRIES
Aria A (3rd Floor)

**Session Chair:** John Guyton, Internal Revenue Service

Ghostbusting in Detroit: Evidence on Nonfilers from a Controlled Field Experiment, Ben Meiselman, Johns Hopkins University

Paid Preparer Penalties: Are they Effective? Karen Masken, Internal Revenue Service

Taxpayer Responses to Third-Party Income Reporting: Evidence from a Natural Experiment in the Taxicab Industry, Bibek Adhikari, Illinois State University, James Alm, Tulane University, Brett Collins and Michael Sebastiani, Internal Revenue Service, and Eleanor Wilking, University of Michigan

**Discussants:** Luke Rodgers, University of Texas at Austin, and Elaine Maag, Florida State University

TAXATION OF FIRMS
Concerto B (3rd Floor)

**Session Chair:** Mazhar Waseem, University of Manchester

Do Firms Remit at Least 85% of Tax Everywhere? Joel Slemrod and Tejaswi Velayudhan, University of Michigan

The Effect of Minimum Tax Provisions on the Amount and Incidence of Retail Tax Evasion, Andrew Zeitlin and Nada Eissa, Georgetown University, and Francois Gerard, Columbia University

Tax Structure and Avoidance: Simplifying Taxation of Firms, Gabriel Tourek, Harvard University

Firms’ (Mis)reporting Under a Minimum Tax: Evidence from Guatemalan Corporate Tax Returns, Luis Alejos*, University of Michigan

**Discussants:** Mazhar Waseem, University of Manchester, and Pierre Bachas, World Bank Development Research

TAX LAW AND FINANCE
Assembly F (5th Floor)

**Session Chair:** Brian Galle, Georgetown University

Tax Avoidance and Mergers: Evidence from Banks During the Financial Crisis, Andrew Hayashi, University of Virginia

Gambling for Good, Daniel Hemel, University of Chicago Law School

Income Taxation and Stochastic Interest Rates, Thomas Brennan, Harvard University

**Discussant:** Brian Galle, Georgetown University

ECONOMIC EFFECTS OF LOCAL SUBSIDIES
Aria A (3rd Floor)

**Session Chair:** Rachel Meltzer, The New School

Private Investment in the Public’s Interest? The Case of Business Improvement Districts and Crime in New York City, Rachel Meltzer, The New School, SeungHoon Han, University of Nebraska at Omaha, John MacDonald, University of Pennsylvania, Philip Cook, Duke University, and Ingrid Gould Ellen, New York University

Optimal Design of Place-Based Policies: A Structural Evaluation of Regional Transfers in Europe, Maximilian von Ehrlich, University of Bern

Competing with Other States: Evaluating Iowa’s Job Creation Business Tax Credit Programs, Zhong Jin, Iowa Department of Revenue


DEFINDED CONTRIBUTION PLAN ACCUMULATION BEHAVIOR
Rhapsody (4th Floor)

**Session Chair:** Sita Slavov, George Mason University

The Interaction Between IRAs and 401(k) Plans in Savers’ Portfolios, William Gale and Aaron Krupkin, Brookings Institution, and Shanthi Ramnath, U.S. Department of the Treasury

Do Savings Increase in Response to Salient Information About Retirement and Expected Pensions? Mathias Dolls, Philipp Doerenberg and Holger Stichnoth, ZEW Mannheim, and Andreas Peichl, University Munich

Retirement Adequacy and Wealth Distribution Among Early Savers, Alice Henriques, Lindsay Jacobs, Kevin Moore, and Jeffrey Thompson, Federal Reserve Board of Governors

Retention Expectations Across the Life-Cycle, Alice Henriques, Federal Reserve Board of Governors

**Discussants:** Melissa Favreault, The Urban Institute, and Sita Slavov, George Mason University

THE IMPORTANCE OF BUSINESS TAX CREDITS, DEDUCTIONS, AND ASYMMETRIES
Concerto A (3rd Floor)

**Session Chair:** Eric Ohm, Grinnell College

Corporate Tax Cuts, Merger Activity, and Shareholder Wealth, Eliezer Fich, Drexel University, Edward Rice, University of Washington, and Anh Tran, City University London

The Effect of Loss Offset Provisions on the Asymmetric Behaviour of Corporate Tax Revenues in the Business Cycle, Katarzyna Habu, Oxford University

Long Term Trends in U.S. Corporate Taxation: Are We Converging to a Cash Flow Tax? Edward Fox, University of Michigan

The Evolution of General Business Credits and Implications for the Effective Marginal Corporate Tax Rate, Elena Patel, U.S. Department of the Treasury, and Nathan Seegert, University of Utah

**Discussants:** Eric Ohm, Grinnell College, Juan Carlos Sudder Serrato, Duke University, Katarzyna Habu, Oxford University, and James Hines, University of Michigan

MACROECONOMIC APPLICATIONS OF SUFFICIENT STATISTICS
Maestro B (4th Floor)

**Session Chair:** Pascal Michaillat, Brown University

Inequality and Aggregate Demand, Adrien Auclert, Stanford University, and Matthew Rognlie, Princeton University

Quantifying the Welfare Gains of Variety: A Sufficient Statistics Approach, Matthew Notowidigdo, Northwestern University

Monetary Policy and Unemployment: A Matching Approach, Pascal Michaillat, Brown University, and Emmanuel Saez, University of California, Berkeley

Is the Labor Wedge Due to Rigid Wages? Evidence from the Self-Employed, Trevor Galen, Purdue University
BUSINESS TAXES AND THE REAL ECONOMY
Orchestra (2nd Floor)

Session Chair: Julian Atanassov, University of Nebraska

Taxing Firms Facing Financial Frictions, Daniel Wills, University of Pennsylvania, and Gustavo Camilo, Cornerstone Research

Taxes, Pledgeable Income and Innovation, Julian Atanassov, University of Nebraska, and Xiaoding Liu, University of Oregon

Spillover From the Haven: Cross-Border Externalities of Patent Box Regimes within Multinational Firms, Thomas Schwab, University of Mannheim & ZEW, and Maximilian Todtenhaupt*, University of Mannheim & Centre for European Economic Research

Taxes, Corporate Takeovers, and Step Transactions, Kazuki Onji, Osaka University

Discussants: Kazuki Onji, Osaka University, and Julian Atanassov, University of Nebraska and Gustavo Camilo, Cornerstone Research

NOON – 1:00 PM Lunch
Attendee’s Choice. Conference does not provide lunch.

1:00 PM – 2:30 PM Short Course, Orchestra
HOUSING MARKETS AND LOCAL PUBLIC FINANCE

Fernando Ferreira, Associate Professor of Real Estate and Business Economics and Public Policy, Wharton School of Business, University of Pennsylvania

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National Press Club
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Sheraton New Orleans
New Orleans, LA
November 15-17, 2018
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