THURSDAY, NOVEMBER 15

8:30 – 10:00 AM Concurrent Sessions
Behavioral Responses to Taxation, Borgne
Debt, Equity, and International Taxation, Maurepas
Field Experiments in Tax Administration, Napoleon A12
Health Insurance: New Evidence from Policy Changes, Napoleon D3
Household Saving and Portfolio Behavior, Napoleon D12
Panel on New Frontiers in State and Local Taxation: Issues and Options, Endymion/Mid-City
Policy Innovations in Developing Countries, Southdown
Recent Developments in State and Local Public Finance, Bacchus/Iris/Muses
Regional Implications of Fiscal/Monetary Stimulus, Nottoway
Tax Administration and Compliance: Regulatory Design, Napoleon A3
Tax Planning in a Time of Policy Changes, Oak Alley

10:00 – 10:15 AM Coffee Break, Napoleon Foyer

10:15 – 11:45 AM Concurrent Sessions
As Uncertain As Local Taxes, Napoleon A12
Bunching Evidence on Responses to Taxation, Borgne
Charity and Public Goods 1, Maurepas
Consequences of Corporate Tax Reform, Napoleon D12
Environmental Taxes, Cross-Border Effects and Government Interaction, Endymion/Mid-City
Fiscal Policy Transmission, Napoleon D3
Investment and International Tax Incentives, Nottoway
Property Taxes and Local Debt, Bacchus/Iris/Muses
Shareholder Taxes and the Firm, Oak Alley
The Link Between Secondary and Post-Secondary Education and the Labor Market, Napoleon A3

Noon – 1:30 PM Luncheon, Armstrong/Orpheus
Speaker: Michael Devereux, Director of the Oxford University Centre for Business Taxation, Professor of Business Taxation, Said Business School, University of Oxford

1:45 – 3:15 PM Concurrent Sessions
Corporate Innovation and Start-Ups, Napoleon A3
Digital Aspects of International Tax, Borgne
Income Mobility and Expectations, Napoleon D12
Information, Engagement, and Compliance, Maurepas
Investment in K-12 Education, Southdown
Optimal Tax 1, Endymion/Mid-City
Pension Policy and Saving, Oak Alley
Responses to Local Taxation, Bacchus/Iris/Muses
Responses to Personal Taxation, Napoleon A12
Tax Design: Withholding, User Fees, and Consumption Taxes, Napoleon D3
Tax Planning and Uncertainty, Nottoway

3:15 – 3:45 PM Coffee Break, Napoleon Foyer

3:45 – 5:15 PM Concurrent Sessions
Capital and Labor, Borgne
Charity and Public Goods 2, Maurepas
Corporate Taxes and Aggregate Investment, Napoleon D12
Health Care and Addiction, Napoleon D3
International Tax Competition, Nottoway
Labor Supply and Tax Rates, Oak Alley
Local Public Finance Abroad, Southdown
Optimal Tax 2, Bacchus/Iris/Muses
Tax Administration Issues Affecting Low Income Taxpayers, Napoleon A12
Taxes on Consumption in Developing Countries, Napoleon A3
Topics in Political Economy, Endymion/Mid-City

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

6:15 – 7:30 PM Reception, Napoleon BC123
FRIDAY, NOVEMBER 16

7:15 – 8:15 AM Graduate Student Breakfast, Armstrong/Orpheus

8:30 – 10:00 AM Concurrent Sessions
Financial Reporting and Auditing, Napoleon D12
Health Policy, Oak Alley
Misreporting and Tax Compliance in Developing Countries, Southdown
Natural Experiments and Demographic Variation in Compliance, Bacchus/Iris/Muses
Optimal Tax 3, Napoleon A3
Panel Discussion on Wayfair: The Way Forward, Endymion/Mid-City
Policy Impacts on Retirement, Borgne
Politics and Policy Outcomes, Napoleon D3
Profit Shifting After Territorial, Maurepas
State and Local Tax Workarounds, Nottoway
Using Experiments to Inform Tax Policy, Napoleon A12

10:00 – 10:15 AM Coffee Break, Napoleon Foyer

10:15 – 11:45 AM General Session, Napoleon BC 123
Fiscal Policy after the Midterm Elections

Noon – 1:30 PM Luncheon, Armstrong/Orpheus
Speaker: Hilary Hoynes, Professor of Economics and Public Policy, Haas Distinguished Chair in Economic Disparities, University of California, Berkeley

1:45 – 3:15 PM Concurrent Sessions
Compliance, Enforcement, and Dynamic Responses, Napoleon D12
Infrastructure and Local Debt, Southdown
Legal Perspectives on the TCJA, Borgne
M&A and Supply Chain, Bacchus/Iris/Muses
Optimal Tax 4, Napoleon D3
Rethinking the Value of Public Policy, Maurepas
Safety Net Programs and Labor Markets, Nottoway
Student Loans and Repayment, Oak Alley
Taxation, Public Goods and Externalities, Endymion/Mid-City
The 2017 Tax Bill and the Future of Tax Reform, Napoleon A12
NTA Next Generation, Southdown

3:15 – 3:45 PM Coffee Break, Napoleon Foyer

3:45 – 5:15 PM Plenary Panel in Honor of Michael J. Keen, International Monetary Fund, 2018 Holland Award Recipient, Napoleon BC 123
5:15 – 6:30 PM Graduate Student Research Forum, Napoleon BC 123
5:15 – 6:30 PM Reception Honoring 2018 Daniel M. Holland & Steven D. Gold Award Recipients, Napoleon BC 123

SATURDAY, NOVEMBER 17

8:30 – 10:00 AM Concurrent Sessions
Agency Conflicts, Napoleon A12
Behavioral Biases and Corrective Taxation, Borgne
Benefit Take-Up, Napoleon D12
Distributional Analysis After the 2017 Tax Act: Findings and Directions for Research, Maurepas
Fiscal Policy and the Local Market, Endymion/Mid-City
Local Expenditures, Nottoway
Optimal Tax 5, Bacchus/Iris/Muses
Saving Responses to Pension Design, Napoleon A3
TCJA and Related, Oak Alley
Transparency and Tax Avoidance, Napoleon D3

10:15 – 11:45 AM Concurrent Sessions
Effects of Specific Corporate Provisions, Oak Alley
Firm-Employee Relationship, Napoleon D12
Housing, Commercial Property and Local Taxes, Bacchus/Iris/Muses
Inequality and Taxation, Borgne
New Empirical Perspectives on the Aggregate Effects of Fiscal Policy, Napoleon A3
On Tax Havens, Maurepas
Post-Secondary Education Access and Returns, Nottoway
Tax Planning and Financial Reporting, Napoleon A12
Tax Preparers and Tax Administration, Napoleon D3
Taxation with Non-Standard Utility Functions, Endymion/Mid-City

1:00 – 2:30 PM Short Course: New Research on Business Taxation, Borgne
Eric Zwick, Associate Professor of Finance and Fama Faculty Fellow, University of Chicago Booth School of Business
Sponsored by the University of Michigan Office of Tax Policy Research

Room for Nursing Mothers: NTA is providing a room for nursing mothers attending the Annual Conference. For access to the Evergreen Room, please see staff at the registration desk.

Room for Informal Meetings, Interviews, and Work: The Evergreen Room is available on Thursday, November 15, and Friday November 16, for informal meetings, interviews and workspace. Please see staff at the registration desk.
Enforcement versus Outreach – Impacts on Tax Filing Compliance, Stacy Internal Revenue Service, University of North Carolina at Chapel Hill, and Jeffrey Hoopes, University of North Carolina at Corporate Tax Audits and Corporate Tax Filing, Andrew Belnap, University of Pennsylvania

Session Chair: Napoleon A12 (3rd Floor)

Internal Revenue Service

The Elasticity of Taxable Income in the Presence of Intertemporal Income Shifting, Aspen Gorry, Clemson University, Glenn Hubbard, Columbia University, and Aparna Mathur, American Enterprise Institute

The Quality of the Estimators of the EIT, Thomas Aronsson, Umeaa University, Katharina Jendemey, Freie Universität Berlin and Umeå University, and Gauthier Lanot, Umea University

Behavioral Responses to Spatial Tax Notches in the Retail Gasoline Market, Carlos A Hurtado, University of Illinois

The Incidence of Payroll Taxes on Wages, Employment and Profits: Evidence From Place-Based Payroll Tax Cuts, Jarkko Harju, VATT Institute for Economic Research, and Youssef Benzarti, University of California, Los Angeles


DEBT, EQUITY, AND INTERNATIONAL TAXATION Maurepas (3rd Floor)

Session Chair: Johannes Vogel, University of Mannheim

The Allowance for Corporate Equity in Europe: Latvia, Italy, and Portugal, Marcel G. Gerard, Université catholique de Louvain, and Jan Kock, Université catholique de Louvain

Debt Shifting Restrictions and Reallocation of Debt: Evidence from UK Worldwide Debt Cap, Katarzyna Anna Habu, NBER and Utah State University, Yaxuan Qi, City University of Hong Kong, and Jing Xing, Shanghai Jiao Tong University

Taxation and the External Wealth of Nations: Evidence from Bilateral Portfolio Holdings, Harry P. Huizinga, Tilburg University, Maximilian Todtenhaupt, Norwegian School of Economics, Johannes Vogel, University of Mannheim, and Wolf Wagner, Erasmus University Rotterdam

Discussants: Michael Stimmelmayr, ETH Zurich, and Ruud De Mooij, International Monetary Fund

FIELD EXPERIMENTS IN TAX ADMINISTRATION Napoleon A12 (3rd Floor)

Session Chair: Brett Collins, Internal Revenue Service

Corporate Tax Audits and Corporate Tax Filing, Andrew Belnap, University of North Carolina at Chapel Hill, Jeffrey Hoopes, University of North Carolina at Chapel Hill, Edward Maydew, University of North Carolina at Chapel Hill, and Alexander Turk, Internal Revenue Service

Enforcement versus Outreach – Impacts on Tax Filing Compliance, Stacy Orleit, IRS, Alexander Turk, Internal Revenue Service, and Anne Herlache, IRS


Discussants: Adam Cole, U.S. Department of the Treasury, and Bibek Adhikari, Illinois State University

HEALTH INSURANCE: NEW EVIDENCE FROM POLICY CHANGES Napoleon D3 (3rd Floor)

Session Chair: Marika Cabral, The University of Texas at Austin

Do Local Governments Represent Voter Preferences? Evidence from the Affordable Care Act on local government support for Hospitals, Victoria Perez, Indiana University, Justin Ross, Indiana University, and Kosali Simon, Indiana University

Preferred Pharmacy Networks and Drug Costs, Ashley Swanson, University of Pennsylvania

The Impact of the Affordable Care Act on Applications for Social Security Disability Benefits, Padmaja Ayyagari, University of South Florida

Health Insurance and Traffic Fatalities: The Effects of Substance Use Disorder Parity Laws, Catherine Maclean, Temple University

Discussants: Marika Cabral, The University of Texas at Austin, and David Beheshti, The University of Texas at Austin

HOUSEHOLD SAVING AND PORTFOLIO BEHAVIOR Napoleon D12 (3rd Floor)

Session Chair: Olga Malkova, University of Kentucky

Impact of Divorce on Retirement Security, David Knapp, RAND Corporation, and Angela Hung, RAND Corporation

The Impact of Informal Caregiving on Older Adults’ Labor Supply and Economic Resources, Barbara A Butrica, Urban Institute, and Nadia Karamcheva, Congressional Budget Office

Intertemporal Tax Discontinuities and Trading Behavior: Bunching at the Cusp, Florian Buhlmann, ZEW - Centre for European Economic Research, Philipp Dörrenberg, ZEW - Centre for European Economic Research, Benjamin Loos, University of Mannheim, and Johannes Vogel, University of Mannheim

Giving at Death and Inter Vivos: Responses to Inheritance and Gift Taxation, Ulrich Glogowsky, University of Munich

Discussants: Alice Zulkarnain, Boston College, and Scott Findley, Utah State University

PANEL ON NEW FRONTIERS IN STATE AND LOCAL TAXATION: ISSUES AND OPTIONS Endymion/Mid-City (8th Floor)

Moderator: Ranjana Madhusudhan, New Jersey Department of Treasury

Panelists:

Michael Pollock, Spectrum Gaming Group
Richard Auxier, Urban-Brookings Tax Policy Center
Jennifer Roberts, University of Nevada, Las Vegas
Patrick Oglesby, The Center for New Revenue

POLICY INNOVATIONS IN DEVELOPING COUNTRIES Southdown (4th Floor)

Session Chair: Abdulaziz Shifa, Syracuse University

Place-Based Policies and Transition from Informal to Formal Employment: Evidence from Vietnam, Anh Pham, George Mason University

Fiscal Decentralization, Intergovernmental Transfer Reform and Conflict in Colombian Municipalities, Raju Mainali, University of Nevada, Reno, Mehmet Tosun, University of Nevada, Reno, and Jingjing Yang, University of Nevada, Reno

The Quality of Tax Administration and Firm Performance: Evidence from Developing Countries, Era Dabla-Norris, International Monetary Fund, Florian Misch, International Monetary Fund, Duncan Cleary, Irish Tax and Customs, and Munawer Khwaja, International Monetary Fund
Building Fiscal Capacity in Developing Countries: Evidence on the Role of Information Technology, Abdulaziz Shifa, Syracuse University

**Discussons:** Yongzheng Liu, Renmin University of China, and Mehmet Tosun, University of Nevada, Reno

**RECENT DEVELOPMENTS IN STATE AND LOCAL PUBLIC FINANCE**
Bacchus/Iris/Muses (8th Floor)

**Session Chair:** Nathan Seegert, University of Utah

State Tax Haven Legislation and Corporate Income Tax Revenues, Stephen Lusch, Texas Christian University, and James Stekelberg, Colorado State University

Estimating the Effect of the Cap on SALT Deductibility on State and Local Taxation, Howard Chernick, Hunter College

The Impact of Online Sales Taxes for State and Local Economies, Brian S Wenzel, McGill University

Optimal Tax Policy Under Uncertainty Over Tax Revenues, Nathan Seegert, University of Utah

**Discussons:** David F Merriman, University of Illinois, Chicago, and Andrew Hayashi, University of Virginia School of Law

**REGIONAL IMPLICATIONS OF FISCAL/MONETARY STIMULUS**
Nottoway (4th Floor)

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

Stimulating Durable Goods: Theory and Evidence, Eric Zwick, University of Chicago

The Macroeconomics of the Greek Depression, Rohan Keke, University of Chicago, Gabriel Chodorow-Reich, Harvard University, and Loukas Karabarbounis, University of Minnesota

The Aggregate and Relative Economic Effects of Medicaid and Medicare Expansions, Bill Dupor, Federal Reserve Bank of St Louis, and Rodrigo Guerrero, Yale University

Regional Heterogeneity and the Refinancing Channel of Monetary Policy, Joseph Vavra, University of Chicago

**Discussons:** Anil Kumar, Federal Reserve Bank of Dallas, and Joseph Vavra, University of Chicago

**TAX ADMINISTRATION AND COMPLIANCE: REGULATORY DESIGN**
Napoleon A3 (3rd Floor)

**Session Chair:** Jay Alan Soled, Rutgers University


Fixing the Tax Cuts and Jobs Act: Managing the Supremacy Tradeoff, Leigh Osofsky, UNC School of Law

A Theory of Incentive-Based Regulation, Alex Raskolnikov, Columbia University

Ironing Out the Tax Code, Edward Fox, University of Michigan Law School, and Jacob Goldin, Stanford Law School

**Discussons:** David Kamin, New York University School of Law, and Daniel Shavio, New York University School of Law

**TAX PLANNING IN A TIME OF POLICY CHANGES**
Oak Alley (4th Floor)

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

Risky Business: Policy Uncertainty, Firm Evaluation, and Investment, Giacomo Brusco, University of Michigan, and Benjamin Glass, Pennsylvania State University

Do Stock Prices Respond to Changes in Corporate Income Tax Rates?, Christian David Imboden, University of Oregon

Are Financing Constraints Binding for Investment? Evidence from a Natural Experiment, Katarzyna Anna Habu, NBER and Utah State University

Estimating Effects of Dividend Tax Policy Changes in China, Ziqi Xie, Tulane University

**Discussons:** Martin Simmler, Oxford University Centre for Business Taxation and Oxford University, and Eric Ohm, Grinnell College

**10:00 – 10:15 AM COFFEE BREAK, Napoleon Foyer (3rd Floor)**

**10:15 – 10:45 AM CONCURRENT SESSIONS**

**AS UNCERTAIN AS LOCAL TAXES**
Napoleon A12 (3rd Floor)

**Session Chair:** Andrew Hayashi, University of Virginia School of Law

Rainy Day Funds and the Fiscal Mix: Evidence from U.S. State Spending Shares, Todd Yarbrough, Pace University

Taxation by Citation? Exploring the Revenue Incentive of Local Traffic Citation Revenues, Min Su, Louisiana State University

Income Insurance in Fiscal Federations: Evidence from the USA, Johannes Fleck, European University Institute, and Chima Simpson-Bell, European University Institute

Countercyclical Tax Bases, Andrew Hayashi, University of Virginia School of Law

**Discussons:** Bill Dupor, Federal Reserve Bank of St Louis, and Nathan Seegert, University of Utah

**BUNCHING EVIDENCE ON RESPONSES TO TAXATION**
Borgne (3rd Floor)

**Session Chair:** Adam Michael Lavecchia, University of Ottawa

Taxes and Borrower Behavior: Evidence from Mortgage Interest Deductibility Limits, Andrew Hanson, Marquette University

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

A Kinky Consistency: Experimental Evidence of Behavior Under Linear and Non-Linear Budget Sets, Juan Carlos Suedz Serrato, Duke University and NBER

Best of the Bunch? An Exploration of New Methods for Estimating Tax Elasticities, Elena Patel, University of Utah, James Hines, University of Michigan, Nathan Seegert, University of Utah, and Matthew Smith, U.S. Department of the Treasury

**Discussons:** Jacob Mortenson, Joint Committee on Taxation, and Xia Xin Wang, Fudan University

**CHARITY AND PUBLIC GOODS**
Maurepas (3rd Floor)

**Session Chair:** Benjamin Marx, University of Illinois

The Nonprofit Property Tax Exemption, Brian D Galle, Georgetown Law

Unlocking Amenities: Estimating Public Good Complementarity, David Albouy, University of Illinois, Peter Christensen, University of Illinois, and Ignacio Sarmento, University of Illinois

Impure Impact Giving: Theory and Evidence, Daniel Hungerman, University of Notre Dame, and Mark Wilhelm, IUPUI

The Charitable Response to Tornadoes, Benjamin Marx, University of Illinois

**Discussons:** Adam Cole, U.S. Department of the Treasury, Ulrich Glogowsky, University of Munich, Robert McClelland, Urban-Brookings Tax Policy Center, and John S. Treu, West Virginia University

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CONSEQUENCES OF CORPORATE TAX REFORM Napoleon D12 (3rd Floor)

**Session Chair:** Sarah Parsons, University of Connecticut

Voluntary Disclosure, Competition, and Litigation Risk: Evidence from the American Taxpayer Relief Act of 2012, Frank Murphy, University of Connecticut, and Sarah Parsons, University of Connecticut

Investor Taxes and Option Prices, Paul Mason, Baylor University, and Steven Utke, University of Connecticut

The Effects of the Tax Cuts and Jobs Act of 2017 on Defined Benefit Pension Contributions, Fabio Gaertner, University of Wisconsin-Madison, Dan Lynch, University of Wisconsin-Madison, and Mary Vernon, University of Wisconsin-Madison

The Immediate Impact of Tax Reform on Corporate Earnings: Investor Expectations and Reactions, Colin Koutney, The University of Texas at Austin, and Lillian F Mills, The University of Texas at Austin

**Discussants:** John Robinson, Texas A&M University, and Stephen Lusch, Texas Christian University

ENVIRONMENTAL TAXES, CROSS-BORDER EFFECTS AND GOVERNMENT INTERACTION Endymion/Mid-City (8th Floor)

**Session Chair:** Joel R Landry, Pennsylvania State University

Pass-Through of Firm-Specific Cost Shocks: Evidence from Gas Stations Near State Borders, Samuel Stolper, University of Michigan, and Richard Sweeney, Boston College

Competition or Coordination: Strategic Environmental Policymaking across OECD Countries, Susan Xu Tang, Georgia State University

The Effect of Carbon Taxation on Cross Border Competition and Energy Efficiency Investments, Ben Juyuan Niu, St. John Fisher College, and Reid Dorsey-Palmateer, Western Washington University

Think Globally, Cap Locally, and Trade Often: The Critical Importance of Virtual Markets for Efficient Decentralized Policymaking in the Presence of Spillovers, Joel R Landry, Pennsylvania State University

**Discussants:** Joel R Landry, Pennsylvania State University, and Samuel Stolper, University of Michigan

FISCAL POLICY TRANSMISSION Napoleon D3 (3rd Floor)

**Session Chair:** David Cashin, Federal Reserve Board of Governors

The Effect of Taxation on Auto Market: Evidence from China, Xuan Wang, University of Michigan, and Jianjun Li, Southwestern University of Finance and Economics


Fiscal Multipliers and the Term Structure of Government Debt, Aaron Robert Betz, Congressional Budget Office

High-Frequency Spending Responses to the Earned Income Tax Credit, David Cashin, Federal Reserve Board of Governors

**Discussants:** Neil White, Amherst College, and Florian Misch, International Monetary Fund

INVESTMENT AND INTERNATIONAL TAX INCENTIVES Nottoway (4th Floor)

**Session Chair:** David R. Agrawal, University of Kentucky

The Impact of Patent Box Regimes on the M&A Market, Sebastien Bradley, Drexel University, LeBow College of Business, Leslie Robinson, Dartmouth College, Tuck School of Business, and Martin Ruf, University of Tubingen

Beggar-Thy-Neighbor: Cross-Border Tax Effects and Multinational R&D Activity, Bodo Knoll, Ruhr-University of Bochum, Nadine Riedel, Ruhr-University Bochum, Thomas Schwab, ZEW Mannheim, Maximilian Todtenhaupt, Norwegian School of Economics, and Johannes Voget, University of Mannheim

Taxes and the Location of U.S. Business Activity Abroad, Eric Ohnm, Grinnell College, and Jack Mutti, Grinnell College

Worldwide and Territorial Taxation of Profits and Multinational Firms’ Competitiveness, Martin Simmler, Oxford University Centre for Business Taxation and Oxford University, and Inga Bethmann, WHU-Otto Beisheim School of Management

**Discussants:** Irem Guceri, Oxford University, and David R. Agrawal, University of Kentucky

PROPERTY TAXES AND LOCAL DEBT Bacchus/Iris/Muses (8th Floor)

**Session Chair:** Sebastian Siegloch, University of Mannheim

The Scope and Use of Local Parcel Tax in California Localities: New Findings from a New Database, Soomi Lee, University of La Verne

Age-Based Property Tax Exemptions, H. Spencer Barzhaf, Georgia State University, Ryan Mickey, Maryville College, and Carlianne Patrick, Georgia State University

Local Origins and Implications of the 1930s Urban Debt Crisis, Samara R. Gunter, Colby College, and James Siodla, Colby College

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

**Discussants:** Zareh Asatryan, ZEW Mannheim and University of Mannheim, and John E Anderson, University of Nebraska-Lincoln

SHAREHOLDER TAXES AND THE FIRM Oak Alley (4th Floor)

**Session Chair:** William Snyder, George Mason University

Who Owns U.S. Corporations? Evidence on Stock Ownership of Institutional Investors, Dorian Carloni, Congressional Budget Office

Capital Gains Taxes and Real Corporate Investment, Terry Moon, Princeton University

The Efficiency Cost of Dividend Taxation: A New Approach and Estimates for Canada, Michael Smart, University of Toronto

Small Firms and Tax Incentives: Effects on (Real) Economic Outcomes, Alisvo Kovisto, University of Helsinki, Jarkko Harju, VATT Institute for Economic Research, Tuomas Matikka, VATT Institute for Economic Research, and Li Liu, International Monetary Fund

**Discussants:** Nathan Chad Goldman, The University of Texas at Dallas, and Maximilian Todtenhaupt, Norwegian School of Economics

THE LINK BETWEEN SECONDARY AND POST-SECONDARY EDUCATION AND THE LABOR MARKET Napoleon A3 (3rd Floor)

**Session Chair:** Michael Lovenheim, Cornell University

Further Education During Unemployment, Zhan Pei, Cornell University, and Pauline Leung, Cornell University

Postsecondary Supply and Unemployment Dynamics, Rajashri Chakrabarti, Federal Reserve Bank of New York, and Michael Lovenheim, Cornell University

The Effect of Secondary Education Choices on College Readiness, Major Choice, and Labor Market Outcomes, John Eric Humphries, Yale University, Juanna Joensen, University of Chicago, and Gregory Veramendi, Arizona State University

Employer Learning, Labor Market Signaling, and the Value of College: Evidence from Resumes and the Truth, Daniel Kreisman, Georgia State University, and Jonathan Smith, Georgia State University

**Discussants:** Ronni Pavan, University of Rochester, and Daniel Herbst, University of Arizona
NOON – 1:30 PM LUNCHEON, Armstrong/Orpheus (8th Floor)

Michael Devereux, Director of the Oxford University Centre for Business Taxation, Professor of Business Taxation, Said Business School, University of Oxford

Where Should Profit be Taxed?

PRESENTATION OF AWARDS:
Outstanding Doctoral Dissertation in Government Finance and Taxation
Winner: David Schönhölzer, Yale University (Ph.D. from University of California, Berkeley)
Honorable Mentions: Steven Hamilton, The George Washington University (Ph.D. from the University of Michigan) and Benjamin Hyman, University of Chicago (Ph.D. from the Wharton School at the University of Pennsylvania)
National Tax Journal Referee of the Year Award: Andrew Hanson, Marquette University and Nick Turner, Board of Governors of the Federal Reserve System

1:45 – 3:15 PM CONCURRENT SESSIONS

CORPORATE INNOVATION AND START-UPS Napoleon A3 (3rd Floor)
Session Chair: Nathan Chad Goldman, The University of Texas at Dallas

Does Tax Disclosure Affect Corporate Innovation? A Cross-Country Examination, Nathan Chad Goldman, The University of Texas at Dallas, Niklas Lampenius, University of Hohenheim, Suresh Radhakrishnan, The University of Texas at Dallas, Arthur Stenzel, University of St. Gallen, and Jose Feres de Almeida, Federal University of Espirito Santo

The Unintended Effect of Tax Avoidance Crackdown on Corporate Innovation, Qin Li, Hong Kong Polytechnic University, Mark (Shuai) Ma, American University, and Terry Shevlin, University of California, Irvine

On the Tax Efficiency of Startup Firms, Eric Allen, University of Southern California, Jeffrey Allen, Bentley University, Sharat Raghavan, National University of Singapore, and David Solomon, Boston College

Capital Gains Taxation and Funding for Start-Up Firms, Alexander Edwards, University of Toronto, and Maximilian Todtenhaupt, Norwegian School of Economics

Discussants: Jennifer Blouin, The Wharton School, University of Pennsylvania, and Steven Savoy, University of Illinois-Chicago

DIGITAL ASPECTS OF INTERNATIONAL TAX Borgne (3rd Floor)
Session Chair: Omri Marian, University of California, Irvine

Taxing the Digitalised Economy: Targeted or System-Wide Reform?, John Vella, University of Oxford, and Michael P Devereux, University of Oxford

OECD BEPS In Action 1: Factor Presence as a Solution to Tax Issues of the Digital Economy, Monica Gianni, California State University, Northridge

Is Digital Different? Economic Nexus and Other Efforts to Respond to the Changing International Tax Landscape, Lilian Faulhaber, Georgetown Law

Three Arguments in Defense of the EU’s Proposed Digital Services Tax, Wei Cui, University of British Columbia

Discussants: Omri Marian, University of California, Irvine, and Ruth Mason, University of Virginia

INCOME MOBILITY AND EXPECTATIONS Napoleon D12 (3rd Floor)
Session Chair: Michael Lovenheim, Cornell University

Tax Refund Expectations and Financial Behavior, Sydnee Caldwell, MIT, Scott Nelson, Princeton University, and Daniel Waldinger, NYU

Measuring Unfair Inequality: Reconciling Equality of Opportunity and Freedom from Poverty, Paul Hufn, Ifo Munich and LMU Munich

Income Growth and its Distribution from Eisenhower to Obama: the Growing Importance of In-Kind Transfers (1959-2016), James Philip Elwell, Cornell University and Richard Burkhauser, Council of Economic Advisors

Discussants: Ali Abbas, Cornell University, and Damon Jones, University of Chicago

INFORMATION, ENGAGEMENT, AND COMPLIANCE Maurepas (3rd Floor)
Session Chair: Victoria Bryant, Internal Revenue Service

Conveying New Information on Mortgages in the U.S., Adam Cole, U.S. Department of the Treasury

Taxpayer Responses to Third-Party Income Reporting: Evidence from Spatial Variation Across the U.S., Bibek Adhikari, Illinois State University, James Alm, Tulane University, and Timothy Harris, Illinois State University

The Offshore World According to FATCA, John Guyton, Internal Revenue Service, Niels Jøhannessen, University of Copenhagen, Patrick Langetieg, IRS, Daniel Reck, London School of Economics, Max Risch, University of Michigan, Joel Slemrod, University of Michigan, and William Strong, U.S. Department of the Treasury

Political Alignment, Attitudes Toward Government and Tax Evasion, Nick Turner, Federal Reserve Board of Governors

Discussants: Alexander Turk, Internal Revenue Service, and Andrew Belnap, University of North Carolina at Chapel Hill

INVESTMENT IN K-12 EDUCATION Southdown (4th Floor)
Session Chair: Maxim Pinkovskiy, Federal Reserve Bank of New York

Labor versus Capital in the Provision of Public Services: Estimating the Marginal Products of Inputs in the Production of Student Outcomes, Ali Enami, Cornerstone Research

Public Schools, Class Size Caps and Segregation, Michael Gilmartin, New York University, and Robert McMillan, University of Toronto

Parental Beliefs About Child Skill: The Distortionary Impact of Schools, Ronni Pavan, University of Rochester, and Joshua Kinsler, University of Georgia

The Effect of Education Spending on Student Achievement: Evidence from Property Values and School Finance Rules, Corbin Miller, U.S. Department of the Treasury

Discussants: Daniel Hungerman, University of Notre Dame, and Doug Harris, Tulane University

OPTIMAL TAX 1 Endymion/Mid-City (8th Floor)
Session Chair: Trevor S. Gallen, Purdue University

The Insurance Value of Progressive Taxation with Heterogeneous Risk Aversion, Zhiqi Zhao, Shanghai University of International Business and Economics

Preference Difference, Generalized Social Marginal Welfare Weights, and the Two Approaches for Optimal Tax Theory, Zhiyong An, Fannie Mae

Heterogeneity in Talent or in Tastes? Implications for Redistributive Taxation, Trevor S. Gallen, Purdue University, and Ian Fillmore, Washington University in St. Louis

Do Justice Perceptions Support the Concept of Equal Sacrifice? Evidence from Germany, Maria Metzger, DIW

Discussants: Trevor S. Gallen, Purdue University, and Zhiqi Zhao, Shanghai University of International Business and Economics
PENSION POLICY AND SAVING Oak Alley (4th Floor)
Session Chair: Jacob Mortenson, Joint Committee on Taxation

Characteristics and Motives of Roth Converters: Evidence from the 2010 Repeal of Income Limits, Lucas Goodman, U.S. Department of the Treasury, and Heidi Rose Schramm, Joint Committee on Taxation

The Impact of Automatic Rollover on Retirement Asset Accumulation, Shantha Ramnath, U.S. Department of the Treasury

Did the Tax Incentives Promote Private Saving: Evidence from the Adoption of the Catch-Up Provision, Ngoc Dao, Indiana University

Pension Statements and Saving for Retirement, T. Scott Findley, Utah State University

Discussants: Margaret Lay, Mount Holyoke College, and Lucas Goodman, U.S. Department of the Treasury

RESPONSES TO LOCAL TAXATION Bacchus/Iris/Muses (8th Floor)
Session Chair: Charles Varner, Stanford University

Household Mobility and Local Government Finance in U.S. Cities, John E Anderson, University of Nebraska-Lincoln, Wenjing Li, University of Nebraska-Lincoln, and Matthew J Cushing, University of Nebraska-Lincoln

Evaluating the Effectiveness of Georgia’s Job Tax Credit, Clay Crook, Georgia State University, Shiferaw Gurmu, Georgia State University, David Sjoquist, Georgia State University, and Laura Wheeler, Georgia State University

Property Tax, Local Sales Tax and Business Activity: A Spatial Analysis, Quan Sun, University of Nevada, Reno, and Mehmet Tosun, University of Nevada, Reno

Millionaire Migration in California: Administrative Data for Three Waves of Tax Reform, Charles Varner, Stanford University, Cristobal Young, Stanford University, and Allen Prohofsky, California Franchise Tax Board

Discussants: Daniel Mullins, American University, and Min Su, Louisiana State University

RESPONSES TO PERSONAL TAXATION Napoleon A12 (3rd Floor)
Session Chair: Olga Malkova, University of Kentucky

Who Paid the French 75% Tax on Millionaires? Effects on top wage earners and their employers, Malka Guillot, Paris School of Economics - EHESS

Income Taxation and Occupational Choice, Bradley Heim, Indiana University, and Thomas Luke Spreen, University of Maryland

The Elasticity of Taxable Income, Tax-Deferred Saving and Optimal Income Tax Rates: Theory and Evidence from Canada, Adam Michael Lovecchio, University of Ottawa

What Happens When Dying Gets Cheaper? Behavioural Responses to Inheritance Taxation, Mariona Mas-Montserrat, University of Barcelona and IEB

Discussants: Elliott Isaac, Tulane University, and Tuomas Kosonen, University of Helsinki

TAX DESIGN: WITHHOLDING, USER FEES, AND CONSUMPTION TAXES Napoleon D3 (3rd Floor)
Session Chair: Brian D Galle, Georgetown Law

Local Tax Restraints and Fiscal Oversight, Ariel Jurow Kleiman, University of San Diego School of Law

How does the Depression-Designed Retail Sales Tax Cope with the New Economy of the 21st Century? A Tax for the New and the Old, John Mikesell, Indiana University, and Daniel Mullins, American University

Consumption Taxes, Deficit Spending, and Intergenerational Tax Burdens, Daniel Sackifa, University of Richmond

Discussants: Andrew Hayashi, University of Virginia School of Law, and Brian D Galle, Georgetown Law

TAX PLANNING AND UNCERTAINTY Nottoway (4th Floor)
Session Chair: Katarzyna Anna Habu, NBER and Utah State University

Assessing Estimates of Corporate Marginal Tax Rates, George A Plesko, University of Connecticut

Investors’ Valuation of Tax Certainty: Evidence from Tax Policy Guidance, R William Snyder, George Mason University

Relative Tax Planning over the past 30 years, Falko Weiss, University of Muenster, and Christoph Watrin, University of Muenster

The Market for Tax Avoidance, Katarzyna Anna Habu, NBER and Utah State University, and André Seidel, University of Bergen

Discussants: Jane Song, University of Georgia, and Jon Kerr, The Ohio State University

3:00 – 3:45 PM COFFEE BREAK, Napoleon Foyer (3rd Floor)

CAPITAL AND LABOR Borgne (3rd Floor)
Session Chair: Juan Carlos Sudrez Serrato, Duke University and NBER

Are Taxes Turning Humans Into Machines? Using Payroll Tax Variation to Estimate the Capital-Labor Elasticity of Substitution, Youssef Benzarti, University of California, Los Angeles, and Jarkko Harju, VATT Institute for Economic Research

Do Cash Windfalls Affect Entrepreneurial Activity?, Youssef Benzarti, University of California, Los Angeles, Jarkko Harju, VATT Institute for Economic Research, and Tuomas Matikka, VATT Institute for Economic Research

Labor Market Effects of Incentives for Capital Investment, Daniel G Garrett, Duke University and NBER, Eric Ohlm, Grinnell College, and Juan Carlos Sudrez Serrato, Duke University and NBER

Discussants: Jason DeBacker, University of South Carolina, and Elena Patel, University of Utah

CHARITY AND PUBLIC GOODS 2 Maurepas (3rd Floor)
Session Chair: Matthew Wilson, University of Michigan


A Lifecycle Model of Charitable Giving: A Quantitative Analysis of Social Preferences, Hyeon Park, Manhattan College

Charity, Status, and Optimal Taxation: Welfarist and Paternalist Approaches, Thomas Aronsson, Umea University, Olof Johansson Stenman, University of Gothenburg, and Ronald Wendner, University of Graz

Fiscal Federalism, Monopsony, and Public Goods Provision, Matthew Wilson, University of Michigan

Discussants: Mildred Wigfall Robinson, University of Virginia, Olof Johansson Stenman, University of Gothenburg, Joseph Cordes, The George Washington University, and David Albaug, University of Illinois

CORPORATE TAXES AND AGGREGATE INVESTMENT Napoleon D12 (3rd Floor)
Session Chair: James B Mackie, EY


A Lifecycle Model of Charitable Giving: A Quantitative Analysis of Social Preferences, Hyeon Park, Manhattan College

Charity, Status, and Optimal Taxation: Welfarist and Paternalist Approaches, Thomas Aronsson, Umea University, Olof Johansson Stenman, University of Gothenburg, and Ronald Wendner, University of Graz

Fiscal Federalism, Monopsony, and Public Goods Provision, Matthew Wilson, University of Michigan

Discussants: Mildred Wigfall Robinson, University of Virginia, Olof Johansson Stenman, University of Gothenburg, Joseph Cordes, The George Washington University, and David Albaug, University of Illinois
Policy Effects of International Taxation on Firm Dynamics and Capital Structure, Adam Spencer, University of Nottingham
Foreign Investment of US Multinationals: The Effect of Tax Policy and Agency, Oliver Levine, University of Wisconsin-Madison
Impact of the Tax Cuts and Jobs Act on Investment Incentives, James B Mackie, EY, Robert Carroll, EY, and Brandon Pizzolo, EY
Discussants: Juan Carlos Suarez Serrato, Duke University and NBER, and Brandon Pecoraro, U.S. Congress

HEALTH CARE AND ADDICTION Napoleon D3 (3rd Floor)
Session Chair: Catherine Maclean, Temple University
The Effects of the Dependent Coverage Mandates on Fathers’ Job Mobility and Compensation, Dajung Jun, Michigan State University
The Impact of the Managed Care Backlash on Health Care Spending, Maxim Pinkovsky, Federal Reserve Bank of New York
Adverse Health Effects of Abuse-Deterrent Opioids: Evidence from the Reformulation of OxyContin, David Beheshti, The University of Texas at Austin
SNAP and Drug Use: Government Transfers Under Addiction, Kendall Houghton, University of Oregon, and Ben Hansen, University of Oregon and IZA
Discussants: Padmaja Ayyagari, University of South Florida, and Catherine Maclean, Temple University

INTERNATIONAL TAX COMPETITION Nottoway (4th Floor)
Session Chair: William H Hoyt, University of Kentucky
How Will Brexit Affect Tax Competition and Tax Harmonization? The Role of Discriminatory Taxation, Samina Sultan, Ludwig-Maximilians University of Munich, and Clemens Fuest, Ludwig-Maximilians University Munich and Ifo Institute
Product-Market Competition and Profit Shifting of Multinational Enterprises, Michael Jahn, Ruhr-University Bochum and Ruhr Graduate School in Economics, Patrick Gaulß, Ruhr-University Bochum and Ruhr Graduate School in Economics, Nadine Riedel, Ruhr-University Bochum, and Martin Simmler, Oxford University Centre for Business Taxation and Oxford University
Tax Competition in Developed, Emerging, and Developing Regions: Same, But Different?, Michael Stimmelmayr, ETH Zurich, and Mohammed Mardan, ETH Zurich
Is All Corporate Tax Planning Good for Shareholders?, Omri Marian, University of California, Irvine
Discussants: William H Hoyt, University of Kentucky, and Kevin Markle, University of Iowa

LABOR SUPPLY AND TAX RATES Oak Alley (4th Floor)
Session Chair: Katherine Lim, U.S. Department of the Treasury
Suddenly Married: Joint Taxation and the Labor Supply of Same-Sex Married Couples After U.S. v. Windsor, Elliott Isaacs, Tulane University
Explaining Recent Trends in Effective Tax Rates, Benjamin Harris, Kellogg School of Management at Northwestern University, and Adam Looney, The Brookings Institution
The EITC and Employment Transitions: Labor Force Attachment, Annual Exit, and the Role of Information, Riley Wilson, Brigham Young University
Means-Tested Transfer Programs and Parental Labor Supply, Laura Kawano, University of Michigan, Shanthi Ramnath, U.S. Department of the Treasury, and David Figlio, Northwestern University
Discussants: Laura Kawano, University of Michigan, and Katherine Lim, U.S. Department of the Treasury

LOCAL PUBLIC FINANCE ABROAD Southdown (4th Floor)
Session Chair: Sebastian Siegloch, University of Mannheim
Decentralization, Incentives, and Tax Enforcement, Yongzheng Liu, Renmin University of China
The Efficiency and Distributive Effects of Local Taxes: Evidence from Italian Municipalities, Enrico Rubolin, University of Essex
Decentralization and Intra-Country Transfers in the Great Recession: The Case of the EU, Timothy Goodspeed, Hunter College - CUNY
Efficiency and Equity Effects of Place-Based Policies: Evidence from Capital Subsidies in East Germany, Sebastian Siegloch, University of Mannheim, and Tobias Etzel, University of Mannheim
Discussants: Louis-Philippe Beland, Louisiana State University, and Timothy Goodspeed, Hunter College - CUNY

OPTIMAL TAX 2 Bacchus/Iris/Muses (8th Floor)
Session Chair: Louis Kaplow, Harvard Law School
Market Power and Income Taxation, Louis Kaplow, Harvard Law School
Generalized Compensation Principle, Nicolas Werquin, Toulouse School of Economics, and Aleh Tsyvinski, Yale University
Optimal Taxation with Spillovers from Employer Learning, Ashley Cooper Craig, Harvard University
Screening with Convex Menus, Casey Goodfriend Rothschild, Wellesley College
Discussants: Antoine Feray, Ecole Polytechnique - CREST, and Musab Kurnaz, University of North Carolina at Charlotte

TAX ADMINISTRATION ISSUES AFFECTING LOW INCOME TAXPAYERS Napoleon A12 (3rd Floor)
Session Chair: Jacob Goldin, Stanford Law School
Improving Tax Credits for the Working Poor, Michelle Drumbl, Washington and Lee University
Meeting Taxpayers Where They Live: Improving US Refundable Credits While Reflecting the Lives of the Working Poor, Leslie Book, Villanova University
Toward a Fair and Just Tax System: A Taxpayer Rights Analysis of IRS Administration of the Earned Income Tax Credit, Nina E Olson, IRS
How Low- and Middle-Income Workers are Affected by the Gig Economy, Elaine Maag, Urban-Brookings Tax Policy Center
Discussants: Ariel Jurow Kleiman, University of San Diego School of Law, and David Williams, Intuit

TAXES ON CONSUMPTION IN DEVELOPING COUNTRIES Napoleon A3 (3rd Floor)
Session Chair: Sally Wallace, Georgia State University
Taxation and Supplier Networks: Evidence from India, Lucie Gadenne, Warwick University
Dual Tax Systems and Firms: Evidence from the VAT in Brazil, Francois Gerard, Columbia University, Joana Naritomi, London School of Economics, and Arthur Seibold, London School of Economics
TOPICS IN POLITICAL ECONOMY  Endymion/Mid-City (8th Floor)
Session Chair: Brian Knight, Brown University

Discover and Diffuse a New Tax Base: Spatial Analysis of School Parcel Taxes in California, Soomin Lee, University of La Verne, and Hao Sun, University of Albany, SUNY

The Value of Opposition Media: Evidence from Chavez's Venezuela, Brian Knight, Brown University


Legislative Redistricting, Party Politics, and the Spatial Distribution of Transportation Expenditure, Walter Thomas Melnik, Marquette University

Discussants: Leah Brooks, The George Washington University, and David Schönholzer, University of California, Berkeley, Yale University

5:15 – 6:15 PM Annual Meeting of the National Tax Association, Borgne (3rd Floor)
Nomination and Election of Officers
Treasurer's Report: Eric Toder, The Urban Institute
Presidential Address: Rosanne Altshuler, Rutgers University

6:15 – 7:30 PM Welcome Reception, Napoleon BC 123 (3rd Floor)

FRIDAY, NOVEMBER 16

7:15 – 8:15 AM Graduate Student Breakfast, Armstrong/Orpheus (8th Floor)
We thank all of our sponsors listed in this program for their support of the graduate student breakfast.

8:30 – 10:00 AM CONCURRENT SESSIONS

FINANCIAL REPORTING AND AUDITING Napoleon D12 (3rd Floor)
Session Chair: Ryan Hess, The University of Texas at Austin

The Relevance and Pricing of Non-Income Tax Relief, Michael Drake, Brigham Young University, Ryan Hess, The University of Texas at Austin, Jaron Wilde, University of Iowa, and Braden Williams, The University of Texas at Austin

How Do Firms Use Cash Tax Savings? A Cross-Country Analysis, Ian Kerr, The Ohio State University, and Danielle Green, Fordham University

Auditor Tax Advisory Services and Clients' Tax Avoidance: Do Auditors Draw a Line in the Sand for Tax Advisory Services?, Wayne L. Nesbitt, Michigan State University, Anh Persson, Michigan State University, and Joanna Shaw, Michigan State University

The Influence of Auditor Provided Tax Planning and Tax Compliance Services on Effective Tax Rates and Tax Risk, James A Chyz, University of Tennessee, Ronen Gal-Or, Bentley University, Vic Naiker, The University of Melbourne, and Divesh Sharma, Kennesaw State University

Discussants: Edmund Outslay, Michigan State University, and James Stekelberg, Colorado State University

HEALTH POLICY Oak Alley (4th Floor)
Session Chair: Catherine Maclean, Temple University

Do Medicare Payments Influence Physicians’ On-the-Job Investments?, Joshua D. Gottlieb, University of British Columbia

What is the Rationale for an Insurance Coverage Mandate? Evidence from Workers’ Compensation Insurance, Marika Cabral, The University of Texas at Austin

Why Does Insurance Reduce Borrowing? Evidence from the ACA Medicaid Expansion, Martin Hackmann, University of California, Los Angeles, and Daniel J. Grodzicki, Pennsylvania State University

Discussants: Ashley Swanson, University of Pennsylvania, Joshua D. Gottlieb, University of British Columbia, and Catherine Maclean, Temple University

MISREPORTING AND TAX COMPLIANCE IN DEVELOPING COUNTRIES Southdown (4th Floor)
Session Chair: Tejaswi Velayudhan, University of Michigan

Bunching on the Wrong Side: Strategic Interactions Between Firms and Tax Collectors in China, Jeffrey Hicks, University of British Columbia, Wei Cui, University of British Columbia, and Michael Wiebe, University of British Columbia

Dynamics of Missing Trader Fraud in VAT Regime: Evidence From Pakistan, Jawad Ali Shah, University of Kentucky

Misallocation or Misreporting? Evidence from a Value Added Tax (VAT) Notch in India, Tejaswi Velayudhan, University of Michigan

Discussants: Florian Misch, International Monetary Fund, and Wei Cui, University of British Columbia

NATURAL EXPERIMENTS AND DEMOGRAPHIC VARIATION IN COMPLIANCE Bacchus/Iris/Muses (8th Floor)
Session Chair: Bibek Adhikari, Illinois State University

Paying Taxes Automatically: Behavioral Effects of Witholding Income Tax, William C. Boning, University of Michigan


Liquidity Constraints and Nondiscretionary Income Tax Noncompliance: Evidence from a Natural Experiment in Missouri, David Kenchington, Arizona State University, and Roger White, Arizona State University

Measuring Systematic Wage Misreporting by Demographic Groups, Christian David Imboden, University of Oregon, John Voorheis, U.S. Census Bureau, and Caroline Weber, University of Washington

Discussants: Arun Advani, University of Warwick, and Yeliz Kacamak, University of Michigan

OPTIMAL TAX 3 Napoleon A3 (3rd Floor)
Session Chair: Emanuel Hansen, University of Cologne

Optimal Income Taxation with Labor Supply Responses at Two Margins: When Is an Earned Income Tax Credit Optimal?, Emanuel Hansen, University of Cologne

Optimal Taxation of Families with Endogenous Fertility, Louis Perrault, Georgia State University, and John Gibson, Georgia State University


Discussants: Louis Perrault, Georgia State University, and Emanuel Hansen, University of Cologne

PANEL DISCUSSION ON WAYFAIR: THE WAY FORWARD Endymion/Mid-City (8th Floor)

Session Chair: Sally Wallace, Georgia State University

An Economist’s Perspective, William Fox, University of Tennessee

An Attorney’s Perspective, Richard D. Pomp, University of Connecticut

A Tax Administrator’s Perspective, Michael J Allen, Maine Department of Administrative and Financial Services

Prospective Responses from Legislatures and Businesses, Karl A. Frieden, Council on State Taxation

A Local Government Perspective, David R. Agrawal, University of Kentucky

Discussant: John Mikesell, Indiana University

POLICY IMPACTS ON RETIREMENT Borgne (3rd Floor)

Session Chair: Adam Looney, The Brookings Institution

Pension Taxes and Labor Supply: Evidence from a Historical Quasi-Experiment, Olga Malkova, University of Kentucky

Retirement Behavior of Public Employees, Leslie Papke, Michigan State University

Policy Interactions at Retirement, Leora Friedberg, University of Virginia, and Megan Miller, University of Virginia

Minimum Wages and Retirement, Mark Borgschulte, University of Illinois at Urbana-Champaign and IZA, and HeePyung Cho, University of Illinois at Urbana-Champaign

Discussants: Nadia Karamcheva, Congressional Budget Office, and David Knapp, RAND Corporation

POLITICS AND POLICY OUTCOMES Napoleon D3 (3rd Floor)

Session Chair: Julian Atanassov, University of Nebraska-Lincoln

Contracting for Tax Space: The Law and Political Economy of Tax Point Transfers, Rory Gillis, University of Toronto

The Incidence of Fiscal Rules: Evidence from Italian Municipalities, Zareh Asatryan, ZEW Mannheim and University of Mannheim

Crowding-Out Innovation, Julian Atanassov, University of Nebraska-Lincoln, and Vikram Nanda, The University of Texas at Dallas

Discussants: Walter Thomas Melnik, Marquette University, and David Coyne, U.S. Department of the Treasury

PROFIT SHIFTING AFTER TERRITORIAL Maurepas (3rd Floor)

Session Chair: Kimberly Clausing, Reed College

Profit Shifting Before and After TCJA, Kimberly Clausing, Reed College

Territorial Tax Reform and Profit Shifting by US and Japanese Multinationals, Makoto Hasegawa, Kyoto University

Where Does Multinational Profit Go with Territorial Taxation? Evidence from the UK, Li Liu, International Monetary Fund

Discussants: Alexander D Klemm, International Monetary Fund, Molly Saunders-Scott, Congressional Budget Office, and Michael Smart, University of Toronto

STATE AND LOCAL TAX WORKAROUNDS Nottoway (4th Floor)

Session Chair: Ellen P April, Loyola Law School, Los Angeles

Federal Tax Treatment of States, Their Political Subdivisions, and Their Affiliates, Ellen P April, Loyola Law School, Los Angeles

Alternatives to SALT Deductibility following TCJA, Kirk Stark, University of California, Los Angeles

Exploring the Substance of the Charitable Contribution Strategy, Andy Grewal, University of Iowa College of Law

The Now Stronger Case for State-Level Value Added Taxes, Darien Shanske, University of California, Davis

Discussants: Roger Colinvaux, Columbia Law School, and Lawrence Zelenak, Duke University

USING EXPERIMENTS TO INFORM TAX POLICY Napoleon A12 (3rd Floor)

Session Chair: Tatiana Homonoff, New York University


Causal Structures of Tax Avoidance and Theories of Corporate Taxation, Steven Sheffrin, Tulane University, and Rujun Zhao, Tulane University

Encouraging Free Tax Preparation Among Paper Filers: Evidence From a Field Experiment, Jacob Goldin, Stanford Law School, Tatiana Homonoff, New York University, Adam Isen, U.S. Department of the Treasury, Rizwan Javaid, Internal Revenue Service, and Brenda Schafer, Internal Revenue Service

Discussants: Kyle Rozema, University of Chicago, and Peter Jones, University of California, Berkeley

10:00 – 10:15 AM Coffee Break, Napoleon Foyer (3rd Floor)

10:15 – 11:45 AM Plenary Panel on Fiscal Policy After the Midterm Elections, Napoleon BC 123 (3rd Floor)

Moderator: William Gale, The Brookings Institution

Panelists:
Michael Graetz, former Assistant to the Secretary, Special Counsel, and Deputy Assistant Secretary for Tax Policy at the U.S. Department of Treasury and Columbia Alumni Professor of Tax Law, Columbia Law School
James R. Hines Jr, L. Hart Wright Collegiate Professor of Law and Richard A. Musgrave Collegiate Professor of Economics, University of Michigan
Mark Prater, former Chief Tax Counsel and Deputy Staff Director, Senate Finance Committee and Managing Director, PricewaterhouseCoopers
Kim Rueben, Senior Fellow and Project Director, State and Local Finance Initiative, Urban-Brookings Tax Policy Center
Betsey Stevenson, former Member of the White House Council of Economic Advisers and Chief Economist of the U.S. Department of Labor, and Associate Professor of Economics and Public Policy, University of Michigan

NOON – 1:30 PM Luncheon, Armstrong/Orpheus (8th Floor)

Hilary Hoynes, Professor of Economics and Public Policy, Haas Distinguished Chair in Economic Disparities, University of California, Berkeley

Universal Basic Income in the US and Advanced Countries
Presentation of Steven D. Gold Award to Therese McGuire of the Kellogg School of Management at Northwestern University
1:45 – 3:15 PM Concurrent Sessions

**COMPLIANCE, ENFORCEMENT, AND DYNAMIC RESPONSES**
Napoleon D12 (3rd Floor)

Session Chair: Jawad Ali Shah, University of Kentucky

The Dynamic Effects of Tax Audits, Arun Advani, University of Warwick, William Eiming, Institute for Fiscal Studies, and Jonathan Shaw, Institute for Fiscal Studies

A New Method for Estimating Value Added Tax Compliance, Michael Smart, University of Toronto, Peter Morrow, University of Toronto, and Artur Swistak, International Monetary Fund

Auditing and Enforcement in the Recreational Marijuana Industry, Ben Hansen, University of Oregon and IZA, Keaton Miller, University of Oregon, and Caroline Weber, University of Washington

The Impact of IRS Enforcement Procedures on Taxpayer Behavior: Evidence from Quasi-Random Assignment of Revenue Officers, William C. Boning, University of Michigan, Joel Stemrod, University of Michigan, Ellen Stuart, University of Michigan, and Alexander Turk, Internal Revenue Service

Discussants: William C. Boning, University of Michigan, and Sutirtha Bagchi, Villanova University

**INFRASSTRUCTURE AND LOCAL DEBT**
Southdown (4th Floor)

Session Chair: Todd Yarbrough, Pace University

How Responsive Is State and Local Capital Spending to Federal Tax Incentives: Evidence from Bank-Qualified Bonds, Travis St.Clair, New York University

Tax Exemption of State and Local Debt: Who Benefits?, Konul Amrahova Riegel, Georgia State University, University of Michigan, and Joel Stemrod, University of Michigan

Infrastructure Costs, Leah Brooks, The George Washington University, and Zachary Liscow, Yale University

Discussants: Todd Yarbrough, Pace University, and Marko Koethenbuerger, ETH Zurich

**LEGAL PERSPECTIVES ON THE TCJA**
Borgne (3rd Floor)

Session Chair: Lilian Faulhaber, Georgetown Law


The Transition (Under-)Tax, Jordan M. Barry, University of San Diego School of Law

The New Non-Territorial U.S. International Tax System, Daniel Shaviro, New York University School of Law

A Modest Defense of the 2017 Tax Act, Susan Morse, University of Texas School of Law

Discussants: Reuven Avi-Yonah, University of Michigan Law School, and Lilian Faulhaber, Georgetown Law

**M&A AND SUPPLY CHAIN**
Bacchus/Iris/Muses (8th Floor)

Session Chair: James Stekelberg, Colorado State University

How Taxes Affect the Incentive to Invest in New Intangible Assets, Paul F. Burnham, Congressional Budget Office

Do Companies Use Mergers to Avoid Taxes?, Julian Atanassov, University of Nebraska-Lincoln, Vineet Bhagwat, The George Washington University, and Xiaodong Liu, University of Oregon

Valuing Patents and Trademarks in Complex Production Chains, Ben Klemens, U.S. Department of the Treasury

How Does the Substitution of VAT for GRT Affect Firms’ Outsourcing Behavior and Production Efficiency: Evidence from China, Chong-En Bai, Tsinghua University, Yan Li, Tsinghua University, and Binzheng Wu, Tsinghua University

Discussants: Dan Lynch, University of Wisconsin-Madison, and Sebastien Bradley, Drexel University, LeBow College of Business

**OPTIMAL TAX 4**
Napoleon D3 (3rd Floor)

Session Chair: Daniel Schaffa, University of Richmond

Tax Incidence in a Multi-Product World: Theoretical Foundations and Empirical Implications, William H Hoyt, University of Kentucky, and David R. Agrawal, University of Kentucky

Pension Design in the Presence of Systemic Risk, Abdoulaye Ndiaye, Federal Reserve Bank of Chicago, and Stavros Panageas, Anderson School of Management, University of California, Los Angeles

Implications of Uncertainty for Optimal Policies, Maxim Troshkin, Cornell University

Consumer Surplus Revisited, Daniel Schaffa, University of Richmond

Discussants: Daniel Schaffa, University of Richmond, and Maxim Troshkin, Cornell University

**RETHINKING THE VALUE OF PUBLIC POLICY**
Maurepas (3rd Floor)

Session Chair: Benjamin Harris, Kellogg School of Management at Northwestern University

Mortality Risk and Household Insurance in the U.S., Shanthi Ramnath, U.S. Department of the Treasury

Do EITC Expansions Pay for Themselves? Effects on Tax Revenue and Public Assistance Spending, Jacob Bastian, University of Chicago

How Have Automation and Trade Affected the Taxable Share of Covered Earnings?, Gal Wettstein, Boston College, Matthew Stephen Rutledge, Boston College, and Wenliang Hou, Boston College

Discussants: Sara LaLumia, Williams College, and Andrew Whitten, U.S. Department of the Treasury

**SAFETY NET PROGRAMS AND LABOR MARKETS**
Nottoway (4th Floor)

Session Chair: Bradley L Hardy, American University

The Earned Income Tax Credit, Maternal Labor Supply, and Child Skill Formation, Hanchen Jiang, Johns Hopkins University

Labor Supply Responses to In-Kind Transfers: The Case of Medicaid, Megan Miller, University of Virginia

Unemployment Effects of the German Minimum Wage in an Equilibrium Job Search Model, Maximilian Joseph Bloemer, Ifo Institute, Nicole Guertzgen, IAB and University of Regensburg, Laura Pohlan, ZEW Mannheim and University of Mannheim, Holger Stichnoth, ZEW Mannheim, and Gerard J. van den Berg, University of Bristol

The Lifecycle of the 47%, Nirupama Rao, University of Michigan, and Don Fullerton, University of Illinois

Discussants: Amelia Hawkins, University of Michigan, Ethan Jesse Krohn, University of California, Davis, and Margaret Jones, U.S. Census Bureau
STUDENT LOANS AND REPAYMENT Oak Alley (4th Floor)

**Session Chair:** Benjamin Marx, University of Illinois

Policy Designed to Fail: Effects of Default Option and Information Complexity on Student Loan Defaults, James C Cox, Georgia State University, Susan Dynarski, University of Michigan, and Daniel Kreisman, Georgia State University

The Effect of State Funding for Postsecondary Education on Long-Run Student Outcomes, Rajashri Chakrabarti, Federal Reserve Bank of New York, Nicole Gorton, Federal Reserve Bank of New York, and Michael Loveheim, Cornell University

Liquidity and Insurance in Student Loan Contracts: The Effects of Income-Driven Repayment on Default and Consumption, Daniel Herbst, University of Arizona

Student Debt or Student Tax? The Curious Case of Student Loans, John R Brooks, Georgetown University Law Center, and Adam J Levitin, Georgetown University Law Center

**Discussants:** Brian Knight, Brown University, and Adam Looney, The Brookings Institution

TAXATION, PUBLIC GOODS AND EXTERNALITIES Endymion/Mid-City (8th Floor)

**Session Chair:** James Sallee, University of California, Berkeley

Air Pollution and Labor Market Outcomes: Evidence from Wildfire Smoke, Mark Borgschulte, University of Illinois at Urbana-Champaign and IZA, David Molitor, University of Illinois at Urbana-Champaign, and Eric Zou, University of Illinois at Urbana-Champaign

Traffic and Provision of Public Goods, Louis-Philippe Beland, Louisiana State University, and Danny Brent, Louisiana State University

Equity in the Taxation of Pollution from Durable Goods, James Sallee, University of California, Berkeley

**Discussants:** Louis-Philippe Beland, Louisiana State University, and Mark Borgschulte, University of Illinois at Urbana-Champaign and IZA

THE 2017 TAX BILL AND THE FUTURE OF TAX REFORM Napoleon A12 (3rd Floor)

**Session Chair:** Ariel Glogower, The Ohio State University Moritz College of Law

True Tax Reform, Katherine Pratt, Loyola Law School, Los Angeles

Tax Reform to Help the Working and Middle Class, David Gamage, Indiana University Maurer School of Law

The Other Labor Law? Understanding the Tax-Workplace Intersection, Shuyi Oei, Boston College Law School

The Tax Rate Ratchet, David Kamin, New York University School of Law

**Discussants:** Lily Batchelder, New York University School of Law, and Leonard Burman, Syracuse University and Urban-Brookings Tax Policy Center

NTA Next Generation, Southdown (4th Floor)

**Session Chair:** Carlianne Patrick, Georgia State University

Is the Road to Unemployment Paved with Good Intentions?, Chia Jung Chang, University of Illinois at Chicago

Firms and Profit Shifting: Evidence from Aggregate Data, Sebastien Laffitte, ENS Paris Saclay and CREST, and Farid Toubal, ENS Paris Saclay, CREST, CEPII

Breadwinner Norms and Differences in Economic Outcomes within Married Couples: Theory and Evidence from German Tax Data, Johannes Hermle, University of California, Berkeley

Capital-Labor Substitution in Low-Skilled Labor-Intensive Manufacturing Industries in the United States, Yuci Chen, University of Illinois at Urbana-Champaign

**Discussants:** Steven Hamilton, The George Washington University, Nathan Seegert, University of Utah, Ronni Pavan, University of Rochester, and Andrew Hanson, Marquette University

3:15 – 3:45 PM COFFEE BREAK, Napoleon Foyer (3rd Floor)

3:45 – 5:15 PM GENERAL SESSION, Napoleon BC 123 (3rd Floor)

In Honor of Michael Keen, International Monetary Fund, 2018 Daniel M. Holland Medal Recipient

**Session Chair:** Victoria Perry, International Monetary Fund

**Presenters:**

Michael Devereux, University of Oxford

Li Liu, International Monetary Fund

Joel Slemrod, University of Michigan

RuD De Mooij, International Monetary Fund

5:15 – 6:30 PM Graduate Student Research Forum, Napoleon BC 123 (3rd Floor)

Merging to Dodge Taxes? Unexpected Consequences of VAT Adoption in India, Divya Singh, Columbia University


Candy Crushed Grain Saga: Consumer Responses to Tax Notches in the Confections Market, Amanda R. McCullough, University of Kentucky

The Effects of the Child Tax Credit on Labor Supply, Kye Lippold, University of California, San Diego

Of Race and Revenue: The Effects of Fiscal Stress on Racial Bias in Local Revenue Generation, Stan Mughan, Indiana University

Dynamic Income Responses to Tax Reform: New Approach, Md Sabbirul Haque, University of Tennessee

The Effect of Passing School Bond Measures on Student Achievement, Ethan Jesse Krohn, University of California, Davis

The Impact of State Financial Intervention on School District Fiscal Performance: Evidence from Illinois, Chuanyi Guo, University of Illinois at Chicago

Real Estate Bubbles, Local Property Tax Regimes, and City Development: Evidence from 1980s Japan, Cameron LaPoint, Columbia University

5:15 – 6:30 PM Reception Napoleon BC 123 (3rd Floor)

In Honor of Therese McGuire, 2018 Steven D. Gold Award recipient and Michael Keen, 2018 Daniel M. Holland Medal Recipient

Sponsored in part by the International Monetary Fund Fiscal Affairs Department in honor of Michael Keen
Saturdays, November 17

8:30 – 10:00 AM Concurrent Sessions

AGENCY CONFLICTS Napoleon A12 (3rd Floor)

Session Chair: Michele Mullaney, University of North Carolina at Chapel Hill

Is Tax Planning Best Done in Private?, Michele Mullaney, University of North Carolina at Chapel Hill, Jeffrey Hoopes, University of North Carolina at Chapel Hill, Edward Maydew, University of North Carolina at Chapel Hill, and Patrick Langetieg, IRS

What Happens to Tax Aggressiveness when Workers Enter the Boardroom?, Cristina G. Gleson, The University of Iowa, Sascha Kieback, University of Muenster, Martin Thomsen, University of Muenster, and Christoph Warrin, University of Muenster

Tax Function Influence: The Case of Power and Status, Matthew Ege, Texas A&M University, Bradford Hepfer, Texas A&M University, and John Robinson, Texas A&M University

Repatriation Taxes and Internal Agency Conflicts, Kevin Markle, University of Iowa, Harald Amberger, Vienna University of Economics and Business, and David Samuel, University of Wisconsin-Madison

Discussants: George A Plesko, University of Connecticut, and Aruhn V Venkat, University of California, Irvine

BEHAVIORAL BIASES AND CORRECTIVE TAXATION

Borgne (3rd Floor)

Session Chair: Benjamin Lockwood, University of Pennsylvania

Price Isn't Everything: Behavioral Response Around Changes in Sin Taxes, Kyle Rozema, University of Chicago, and Alex Rees-Jones, The Wharton School, University of Pennsylvania

An Inquiry on the Heterogeneous Effects of Taxes Levied on Soda, Felipe A Lazano-Rojas, Indiana University Bloomington

Soda Taxes: Evidence, Incidence, and Optimal Policy Design, Hunt Alcott, New York University, Benjamin Lockwood, University of Pennsylvania, and Dmitry Taubinsky, University of California, Berkeley

Optimal Taxation and Tax Complexity with Misperceptions, Antoine Ferey, Ecole Polytechnique - CREST, and Jeremy Boccanfuso, Paris School of Economics - EHESS

Discussants: Kate Smith, Institute for Fiscal Studies and University College London, and Daniel Reck, London School of Economics

BENEFIT TAKE-UP Napoleon D12 (3rd Floor)

Session Chair: Tuomas Kosonen, Labour Institute for Economic Research

Transaction Costs and the Take-Up of Transfer Programs: Evidence from SNAP, Leah Shiferman, University of California, Berkeley

Cash is Still King? TANF Effective Benefit Guarantees, Tax Rates, and Participation, 2000-2016, Erik Hembre, University of Illinois at Chicago

The Effects of Expansions of Children's Medicaid Eligibility on Program Participation and Labor Supply, James Philip Elwell, Cornell University


Discussants: Erik Hembre, University of Illinois at Chicago, and Janet Holtzblatt, Congressional Budget Office

DISTRIBUTIONAL ANALYSIS AFTER THE 2017 TAX ACT: FINDINGS AND DIRECTIONS FOR RESEARCH Maurepas (3rd Floor)

Session Chair: Greg Leiserson, Washington Center for Equitable Growth


Allocating State and Local Taxes to U.S. Households, Kevin Perese, Congressional Budget Office, and Patrick A. Landers, Institute for Research on Poverty, University of Wisconsin-Madison

Reconciling Macroeconomic Analysis and Distributional Analysis (Or Not), Greg Leiserson, Washington Center for Equitable Growth

Distributional Analysis of the TCJA: Impact of Business and Individual Tax Provisions on Households, Aparna Mathur, American Enterprise Institute, and Cody Kalen, University of Wisconsin-Madison

Discussants: Steven Hamilton, The George Washington University, and Richard Prisinzano, Penn Wharton Budget Model

FISCAL POLICY AND THE LABOR MARKET Endymion/Mid-City (8th Floor)

Session Chair: Anil Kumar, Federal Reserve Bank of Dallas

Labor Market Effects of Tax Changes Over the Business Cycle, Ufuk Devrim Direm, Congressional Budget Office

Labor Market Effects of Credit Constraints: Evidence from a Natural Experiment, Anil Kumar, Federal Reserve Bank of Dallas, and Che-Yuan Liang, Uppsala University

Taxation, Aggregate Price Stickiness, and Economic Fluctuations, Zhiyong An, Fannie Mae

Government Spending and Gross Worker Flows, Christoph Boehm, The University of Texas at Austin, and Neil White, Amherst College

Discussants: Trevor S. Galen, Purdue University, and Aaron Robert Betz, Congressional Budget Office

LOCAL EXPENDITURES Nottoway (4th Floor)

Session Chair: Kim Rueben, Urban-Brookings Tax Policy Center


When Theory Meets Practice: Can We Implement the Optimal Fiscal Federal Structure?, Therese McGuire, Northwestern University, and Teresa Garcia-Mila, Universitat Pompeu Fabra

Municipal Mergers and Economic Activity, Marko Koethenbuerger, ETH Zurich

Discussants: Ron Cheung, Oberlin College, and Howard Chernick, Hunter College

OPTIMAL TAX 5 Bacchus/Iris/Muses (8th Floor)

Session Chair: Matthew Weinzierl, Harvard Business School

Taxes and Turnout, Nicolas Werquin, Toulouse School of Economics, Aleh Tsyvinski, Yale University, and Felix Bierbrauer, University of Cologne

Optimal Taxation Under Different Concepts of Justness, Maria Metzing, DIW, Davud Rostam-Afschar, University of Hohenheim, and Robin Jessen, RWI - Leibniz Institute for Economic Research

Discussants: Felix Bierbrauer, University of Cologne, and Aleh Tsyvinski, Yale University

Discussants: George A Plesko, University of Connecticut, and Aruhn V Venkat, University of California, Irvine

Discussants: Kate Smith, Institute for Fiscal Studies and University College London, and Daniel Reck, London School of Economics

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Discussants: Ron Cheung, Oberlin College, and Howard Chernick, Hunter College
10:15 – 11:45AM CONCURRENT SESSIONS

EFFECTS OF SPECIFIC CORPORATE PROVISIONS  Oak Alley (4th Floor)

Session Chair:  Michele Mullaney, University of North Carolina at Chapel Hill

The Wage Income Effects of U.S. Business Income Taxes: Evidence from the Domestic Production Deduction, Jacob Mortenson, Joint Committee on Taxation, Christine Dobrige, Federal Reserve Board of Governors, and Paul Landedfeld, Joint Committee on Taxation

The Role of the Tax Treatment of Losses As An Automatic Stabilizer, Molly Saunders-Scott, Congressional Budget Office

Pessimistic or Desperate? Structural Evidence on Financing Constraints from a Natural Experiment, Irem Guerci, Oxford University

Tax Arbitrage and Domestic Profit Shifting in Environments with Co-existing Income Tax Regimes, Luis Alejos, University of Michigan

Discussants: Rebecca Lester, Stanford University, and Drew Lyon, PricewaterhouseCoopers LLP

FIRM-EMPLOYEE RELATIONSHIP  Napoleon D12 (3rd Floor)

Session Chair:  Katherine Lim, U.S. Department of the Treasury

Information and Wage Inequality in Labor Markets, John Bodian Klapfer, United States Naval Academy, and Maria Zumbuehl, University of Bern

Intertemporal Income Shifting and Taxing Owners of Closely Held Businesses, Kate Smith, Institute for Fiscal Studies and University College London, Helen Miller, Institute for Fiscal Studies, and Thomas Pope, Institute for Fiscal Studies

Sharing the Burden: Responses of Business Owners to Changes in the Top Marginal Personal Income Tax Rate, Max Risch, University of Michigan

Independent Contractor or Employee? The Changing Relationship Between Firms and Their Workforce and Potential Consequences for the U.S. Income Tax, Katherine Lim, U.S. Department of the Treasury, Alicia Miller, Internal Revenue Service, Max Risch, University of Michigan, and Eleanor Wilking, New York University

Discussants: William C. Boning, University of Michigan, and Kate Smith, Institute for Fiscal Studies and University College London

HOUSING, COMMERCIAL PROPERTY AND LOCAL TAXES  Bacchus/ Iris/Muses (8th Floor)

Session Chair:  Mehmet Tosun, University of Nevada, Reno

The Effect of Property Taxes on Businesses: Evidence from a Dynamic Regression Discontinuity Approach, Ali Enami, Cornerstone Research, Curtis Lockwood Reynolds, Kent State University, and Shawn Rohlin, Kent State University

Homeowners Associations and City Cohesion, Ron Cheung, Oberlin College, Tim Salmon, Southern Methodist University, and Kuangli Xie, Southern Methodist University

Do State Tax Policies Contribute to the Growing Demand for Manufactured Homes?, Jungmin Lim, Michigan State University, and Mark Skidmore, Michigan State University

The Impact of Local Households’ Housing Tenure on Local Public Debt Levels, Danny Woodbury, Dickinson College

Discussants: Mehmet Tosun, University of Nevada, Reno, and Sebastian Siegloch, University of Mannheim
**INEQUALITY AND TAXATION** Borgne (3rd Floor)

**Session Chair:** Patrick Allan Sharma, Cooley LLP

- Rural America Rejuvenated with New Tax Approaches, Nancy E. Shultz, University of Oregon School of Law
- The Dilemma of Moral Commitments in Addressing Inequality, Zachary Liscow, Yale University
- Something for Nothing: Universal Basic Income and Work, Jonathan D. Grossberg, Robert Morris University
- The Architecture of a Universal Basic Income, Miranda Perry Fleischer, University of San Diego School of Law

**Discussants:** Steven Sheffrin, Tulane University, and Tracey M Roberts, Samford University

**NEW EMPIRICAL PERSPECTIVES ON THE AGGREGATE EFFECTS OF FISCAL POLICY** Napoleon A3 (3rd Floor)

**Session Chair:** Leonard Burman, Syracuse University

- Cross-Border Tax Evasion After the Common Reporting Standard: Game Over?, Elisa Casi, University of Mannheim, Barbara Maria Beatriz Stage, University of Mannheim and ZEW, and Christoph Spengel, University of Mannheim and ZEW
- Tax Policy Measures in Advanced and Emerging Economies: A Novel Database, David Amaglobeli, International Monetary Fund, Valerio Crispolti, International Monetary Fund, Era Dabla-Norris, International Monetary Fund, Pooja Karne, International Monetary Fund, and Florian Misch, International Monetary Fund
- The Aggregate Effects of Targeted Tax Cuts, Cooper Howes, The University of Texas at Austin

**Discussants:** Aparna Mathur, American Enterprise Institute, and Adam Spencer, University of Nottingham

**ON TAX HAVENS** Maurepas (3rd Floor)

**Session Chair:** Ruth Mason, University of Virginia

- Unintended Consequences of Eliminating Tax Havens, Juan Carlos Sudrez Serrato, Duke University and NBER
- Negotiated Tax Havens, Kevin Markle, University of Iowa, and Leslie Robinson, Dartmouth College, Tuck School of Business
- A New Era of State Aid, Ruth Mason, University of Virginia

**Discussants:** Rosanne Altshuler, Rutgers University, Greg Leiserson, Washington Center for Equitable Growth, and Bret Wells, University of Houston Law Center

**POST-SECONDARY EDUCATION ACCESS AND RETURNS** Nottoway (4th Floor)

**Session Chair:** Anil Kumar, Federal Reserve Bank of Dallas

- Can Displaced Labor Be Retrained? Evidence from Quasi-Random Assignment to Trade Adjustment Assistance, Ben Hyman, University of Chicago
- Reducing Frictions in College Admissions: Evidence from the Common Application, Brian Knight, Brown University
- The Effects of the Post-9/11 GI Bill on Education and Earnings, Laura Kawano, University of Michigan, Michael Stevens, U.S. Department of the Treasury, Bruce Sacerdoti, Dartmouth College, Andrew Barr, Texas A&M University, and William Skinner, College of William & Mary
- Estimating the Perceived Returns to College, Clint Harris, Purdue University

**Discussants:** Kim Rueben, Urban-Brookings Tax Policy Center, Byron Lutz, Federal Reserve Board of Governors, and Michael Gilraine, New York University

**TAX PLANNING AND FINANCIAL REPORTING** Napoleon A12 (3rd Floor)

**Session Chair:** Jane Song, University of Georgia

- Tax Aggressiveness and Political Corruption, Lauren Cooper, West Virginia University, Chase Potter, Washington University in St. Louis, Bridget Stomborg, Indiana University, and John S. Treu, West Virginia University
- Consumption Taxes and Corporate Tax Planning - Evidence from European Service Firms, Marcel Olbert, University of Mannheim, and Ann-Catherin Werner, University of Mannheim
- What is the Cost of the Indefinitely Reinvested Foreign Earnings (APB 23) Assertion?, Jane Song, University of Georgia

**Discussants:** Vishal P. Baloria, Boston College, and Thomas Ruchti, Carnegie Mellon University

**TAX PREPARERS AND TAX ADMINISTRATION** Napoleon D3 (3rd Floor)

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

- The Behavioral Economics of Tax Preparer Choice, James Alm, Tulane University, William D Schulte, Cornell University, Melissa Vigil, Internal Revenue Service, Carrie Von Bose, Fors Marsh Group, and jub o Yan, Cornell University
- Seeking Professional Advice: The Role of Preparers in Tax Compliance, Bradley Heim, Indiana University, Anh Tran, Indiana University, Alex Yuskavage, U.S. Department of the Treasury, and Jason DeBacker, University of South Carolina
- The Role of Information Aggregators in Tax Compliance, Yeliz Kacmarak, University of Michigan

**Discussants:** Naomi E Feldman, Hebrew University of Jerusalem, Sascha Kieback, University of Muenster, and Caroline Weber, University of Washington
TAXATION WITH NON-STANDARD UTILITY FUNCTIONS
Endymion/Mid-City (8th Floor)

Session Chair: Alex Rees-Jones, The Wharton School, University of Pennsylvania

Loss Aversion and Property Tax Avoidance, Peter Jones, University of California, Berkeley

Will a Refund of an Advance Tax Payment Promote Tax Compliance?, Yong Fan, Central University of Finance and Economics, and Haonan Li, Central University of Finance and Economics

Inequality Aversion and Marginal Income Taxation, Thomas Aronsson, Umea University, and Olof Johansson Stenman, University of Gothenburg

Tax Information Avoidance, David Hagmann, Carnegie Mellon University, Alex Rees-Jones, The Wharton School, University of Pennsylvania, and Jeffrey Yang, The Wharton School, University of Pennsylvania


1:00 – 2:30 PM Short Course, Borgne (3rd Floor)
NEW RESEARCH ON BUSINESS TAXATION
Eric Zwick, Associate Professor of Finance and Fama Faculty Fellow, University of Chicago Booth School of Business
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Brad Hepfer, Texas A&M
Brian Knight, Brown University
Sara LaLumia, Williams College
Benjamin Lockwood, University of Pennsylvania
Catherine Maclean, Temple University
Benjamin Marx, University of Illinois
Karel Mertens, Federal Reserve Bank of Dallas
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Alex Rees-Jones, University of Pennsylvania
Nick Sanders, Cornell University
Terry Shevlin, University of California, Irvine
Abhijeet Singh, Stockholm School of Economics
Stefanie Stancheva, Harvard University
Juan Carlos Suarez Serrato, Duke University
Johannes Voget, University of Mannheim
Matthew Weinzierl, Harvard University
Eric Zwick, University of Chicago

Graduate Student Initiatives:
Rosanne Altshuler, Rutgers University
Adam Cole, U.S. Department of the Treasury
Andrew Hanson, Marquette University
Bradley Heim, Indiana University
Janet Holtzblatt, Congressional Budget Office
Carlianne Patrick, Georgia State University
Louis Perrault, Georgia State University

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