Welcome to the 112th Annual Conference! First started in 1907 (six years before the ratification of the Sixteenth Amendment) by visionary founders with the goal of assembling “the best thought of those who, by reason of their special educational training and practical experience, are qualified to speak with authority upon the specific branches of the subject they may elect to discuss.”

Our founders would be stunned by the activities over the next two and a half days!

Special thanks to Conference Co-Chairs Leslie Robinson and Stefanie Stantcheva and their terrific program committee for helping make possible the outstanding presentations and discussion to take place over 83 concurrent sessions, two lunchtime keynote addresses, a timely plenary session on wealth taxation, the Daniel M. Holland Award session in honor of Professor Louis Kaplow, and concluding Saturday afternoon with a short course on the behavioral economics of taxation.

Take time to introduce yourself to new NTA attendees and join in the receptions each evening. And be sure to congratulate NTA’s Outstanding Dissertation Prize winner, Cailin Slattery, and honorable mentions, Terry Moon and Michael Stepner.

We have over 85 graduate students attending, all of whom are invited to the Friday morning graduate student breakfast. Graduate student papers will be presented at the NTA Next Generation Session and the Graduate Student Poster Session.

Please review the Program at a Glance for an overview of the conference and download the app for making your schedule and accessing papers and handouts.

For those of you who are attending the Annual Conference for your first time, I hope you will make it a habit to attend every year (next year in Denver). Please also join us for the 50th Annual Spring Symposium in Washington, DC, May 14 - 15.

Enjoy the Conference!

Drew Lyon, NTA President
#2019NTA

The NTA 112th Annual Conference mobile app serves as your all-in-one event guide to the conference! Browse the program and papers directly from your phone or tablet, find people, and create your own agenda on the fly. To download, search for 112th NTA at Google Play or iTunes App Store or visit www.ntanet.org.
Save the Date

NTA at ASSA
Hot-Button Tax Policy Questions: A Session of New Insights and Evidence
Sunday, January 5, 2020, 8:00 AM – 10:00 AM, Manchester Grand Hyatt San Diego
San Diego, CA

50th Annual Spring Symposium
May 14 – 15, 2020, National Press Club
Washington, DC

113th Annual Conference on Taxation
November 19 – 21, 2020, Grand Hyatt Denver
Denver, Colorado

114th Annual Conference on Taxation
November 18 – 20, 2021, Detroit Marriott at the Renaissance Center
Detroit, Michigan
## SCHEDULE AT A GLANCE

### REGISTRATION HOURS

<table>
<thead>
<tr>
<th>Day</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wednesday, November 20</td>
<td>5:00 PM - 7:00 PM</td>
</tr>
<tr>
<td>Thursday, November 21</td>
<td>7:30 AM - 5:00 PM</td>
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<tr>
<td>Friday, November 22</td>
<td>8:00 AM - 3:00 PM</td>
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### FRIDAY, NOVEMBER 22

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
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<tbody>
<tr>
<td>7:15 – 8:15 AM</td>
<td>Graduate Student Breakfast</td>
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<tr>
<td>8:30 – 10:00 AM</td>
<td>Concurrent Sessions</td>
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<tr>
<td>10:00 – 10:15 AM</td>
<td>Coffee Break</td>
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<tr>
<td>10:15 – 11:45 AM</td>
<td>Concurrent Sessions</td>
</tr>
<tr>
<td>12:00 – 1:30 PM</td>
<td>Luncheon/Keynote: Speaker: Emmanuel Saez, Professor of Economics, Chancellor’s Professorship of Tax Policy and Public Finance, Director of the Center for Equitable Growth at the University of California, Berkeley</td>
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<tr>
<td>1:45 – 3:15 PM</td>
<td>Concurrent Sessions</td>
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<tr>
<td>3:15 – 3:45 PM</td>
<td>Coffee Break</td>
</tr>
<tr>
<td>3:45 – 5:15 PM</td>
<td>General Session/Plenary in Honor of Louis Kaplow, 2019 Holland Award Recipient: Moderator: Alvin Warren, Massachusetts Institute of Technology, Panelists: Alan Auerbach, University of California, Berkeley, James Hines, University of Michigan, Stefanie Stantcheva, Harvard University, David Weisbach, University of Chicago Law School</td>
</tr>
<tr>
<td>5:15 – 6:30 PM</td>
<td>Graduate Student Poster Session</td>
</tr>
<tr>
<td>5:15 – 6:30 PM</td>
<td>Friday Night Reception in Honor of 2019 Holland Award Recipient Louis Kaplow</td>
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### SATURDAY, NOVEMBER 23

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
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<tbody>
<tr>
<td>8:30 – 10:00 AM</td>
<td>Concurrent Sessions</td>
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<tr>
<td>10:00 – 10:15 AM</td>
<td>Coffee Break</td>
</tr>
<tr>
<td>10:15 – 11:45 AM</td>
<td>Concurrent Sessions</td>
</tr>
<tr>
<td>12:00 PM</td>
<td>Lunch On Your Own</td>
</tr>
<tr>
<td>1:00 – 2:30 PM</td>
<td>Short Course: The Behavioral Economics of Taxation</td>
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<tr>
<td></td>
<td>Alex Rees-Jones, Associate Professor of Economics, Cornell University</td>
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<td></td>
<td>Sponsored by the University of Michigan Office of Tax Policy Research</td>
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### Thursday, November 21

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
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<tbody>
<tr>
<td>8:30 – 10:00 AM</td>
<td>Concurrent Sessions</td>
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<tr>
<td>10:00 – 10:15 AM</td>
<td>Coffee Break</td>
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<tr>
<td>10:15 – 11:45 AM</td>
<td>Concurrent Sessions</td>
</tr>
<tr>
<td>12:00 – 1:30 PM</td>
<td>Luncheon/Keynote: Speaker: Joel Slemrod, Paul W. McCracken Collegiate Professor of Business Economics and Public Policy, Stephen M. Ross School of Business, University of Michigan, Professor of Economics</td>
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<tr>
<td></td>
<td>Presentation of Awards: Outstanding Doctoral Dissertation in Government Finance and Taxation, National Tax Journal Referee of the Year Award, National Tax Journal Richard Musgrave Prize</td>
</tr>
<tr>
<td>3:15 – 3:45 PM</td>
<td>Coffee Break</td>
</tr>
<tr>
<td>3:45 – 5:15 PM</td>
<td>Concurrent Sessions</td>
</tr>
<tr>
<td>5:15 – 6:15 PM</td>
<td>Presidential Address and Annual Meeting of the National Tax Association</td>
</tr>
<tr>
<td>6:15 – 7:30 PM</td>
<td>Thursday Night Reception</td>
</tr>
</tbody>
</table>

### Room for Nursing Mothers: NTA is providing a room for nursing mothers attending the Annual Conference. For access to Office 2, please see staff at the registration desk. |

### Room for Informal Meetings, Interviews, and Work: The Grand Salon I will be open on Thursday and Friday from 9 – 5 for informal meetings, interviews and workspace.
THURSDAY, NOVEMBER 21

8:30 – 10:00 AM CONCURRENT SESSIONS

EARNINGS RISK, TOP INCOMES, AND MOBILITY, Meeting Room 10
ENERGY TAXES AND THEIR EFFECTS, Grand Salon H
EXECUTIVE COMPENSATION, Meeting Room 8
INTERNATIONAL RIPPLE EFFECTS OF TCJA, Meeting Room 11
LABOR SUPPLY, Meeting Room 2
LOCAL PUBLIC GOODS: SHOCKS, INEQUALITY, AND ENFORCEMENT, Meeting Room 12
LOCAL TAXATION, Meeting Room 9
MISPERCEPTIONS OF RETIREMENT INCOME, Meeting Room 7
RETHINKING TAX COMPLIANCE AND ENFORCEMENT, Meeting Room 5
TAX COMPLIANCE, Meeting Room 6

10:00 – 10:15 AM COFFEE BREAK, Grand Ballroom Foyer

10:15 – 11:45 AM CONCURRENT SESSIONS

FAMILY POLICIES AND HOUSEHOLD BEHAVIOR, Meeting Room 10
FINANCIAL REPORTING AND INCOME TAXES, Meeting Room 2
INVESTMENT, INCOME, AND POLICY, Meeting Room 8
NEW PRINCIPLES FOR OPTIMAL TAXATION, Meeting Room 7
NEW RESEARCH IN TAX AVOIDANCE, Meeting Room 6
PRIVACY AND INFORMATION IN TAX ENFORCEMENT, Meeting Room 5
PUBLIC FINANCE OF PRIMARY AND SECONDARY EDUCATION: SUPPLY AND DEMAND, Meeting Room 9
RESPONSES TO PROPERTY TAXATION AND ASSESSMENT, Meeting Room 12
TAXES ON COMMODITIES, Grand Salon H
THE US RETIREMENT EXPERIENCE: MANAGING ASSETS AND INCOME IN RETIREMENT, Grand Salon J
TRANSITION TAX PAYMENTS AND MEASUREMENT OF RELATED-PARTY TRANSACTIONS, Meeting Room 11

NOON – 1:30 PM KEYNOTE LUNCHEON-JOEL SLEMROD, UNIVERSITY OF MICHIGAN, Grand Salons A-E
TAX FOLLIES AND WISDOM THROUGH THE AGES

1:45 – 3:15 PM PLENARY: CAPITAL AND WEALTH TAXATION, Grand Salon F

3:15 – 3:45 PM COFFEE BREAK, Grand Ballroom Foyer

3:45 – 5:15 PM CONCURRENT SESSIONS

ASPECTS OF THE LABOR MARKET, Meeting Room 10
BEHAVIORAL RESPONSES TO SOCIAL INSURANCE PROGRAMS, Meeting Room 5
DECOMULATION OF RETIREMENT WEALTH, Meeting Room 6
LAW AND ECONOMICS, Grand Salon J
MARKET RESPONSE TO ENVIRONMENTAL POLICIES, Meeting Room 11
PLACE BASED POLICIES AND LOCAL TAX COMPETITION, Meeting Room 12
TAXING PROFIT IN A GLOBAL ECONOMY, Meeting Room 7
TAX REPORTING, Meeting Room 8
TAX REPORTING AND DISCLOSURES: INTERNATIONAL STUDIES, Meeting Room 2

5:15 – 6:15 PM PRESIDENTIAL ADDRESS AND ANNUAL MEETING, Grand Salon F

6:15 – 7:30 PM THURSDAY RECEPTION, Grand Salons A-E

FRIDAY, NOVEMBER 22

7:15 – 8:15 AM GRADUATE STUDENT BREAKFAST, Grand Salon E

8:30 – 10:00 AM CONCURRENT SESSIONS

ALTERNATIVE MOTIVATING FACTORS IN TAX COMPLIANCE, Meeting Room 5
EMERGING ISSUES IN MARIJUANA TAXATION, Meeting Room 7
HOUSING, HOMEOWNERSHIP, AND HOUSEHOLD FINANCE, Meeting Room 10
INCOME SHIFTING, Meeting Room 11
INTERTEMPORAL LABOR SUPPLY RESPONSES: EVIDENCE FROM TAX HOLIDAYS AND FIELD EXPERIMENTS, Meeting Room 2
RESEARCH ON THE ECONOMICS OF HEALTH POLICY, Grand Salon A
STATE AND LOCAL ISSUES: POLICIES, STIMULUS, AND GAMBLING, Meeting Room 12
TAX INCENTIVES AND INVESTMENT, Meeting Room 8
TAXATION OF FAMILIES AND TAX INCIDENCE, Meeting Room 9
TAXATION OF WEALTH AND HOUSING, Grand Salon H
TAXING EXTERNALITIES AND INTERNALITIES, Meeting Room 6

10:00 – 10:15 AM COFFEE BREAK, Grand Ballroom Foyer
10:15 – 11:45 AM CONCURRENT SESSIONS
CORPORATE TAX POLICY, Meeting Room 8
DEFAULTS, NUDGES, AND RETIREMENT SAVINGS, Meeting Room 7
DETERMINANTS AND MARKET REACTIONS TO TAX POLICY, Meeting Room 11
ECONOMIC EFFECTS OF TAXES AND REGULATION, Meeting Room 2
ESTIMATING THE EFFECTS OF ENFORCEMENT MECHANISMS ON COMPLIANCE, Meeting Room 5
FIRMS AND THE LABOR MARKET, Meeting Room 10
IN HONOR OF PAM MOOMAU: MOVING FORWARD ON HEALTH POLICY AND DYNAMIC SCORING, Grand Salon A
LOCAL TAXES AND EXPENDITURES, Meeting Room 12
POLITICAL ECONOMY, Grand Salon H
REDISTRIBUTION AND INCIDENCE, Meeting Room 9
TAXATION OVER THE LIFE CYCLE, Meeting Room 6

NOON – 1:30 PM KEYNOTE LUNCHEON- EMMANUEL SAEZ, UNIVERSITY OF CALIFORNIA, BERKELEY, Grand Salons A-E
THE TRIUMPH OF INJUSTICE: LESSONS FOR DISTRIBUTIONAL TAX ANALYSIS

1:45 – 3:15 PM CONCURRENT SESSIONS
ALTERNATIVES TO WEALTH TAXATION, Meeting Room 7
CORPORATE PRACTICES, Meeting Room 8
EMPIRICAL STUDIES OF WEALTH TAXES, Meeting Room 10
ENFORCEMENT, FIRMS, AND MARKETS, Meeting Room 5
MULTINATIONAL TAX AVOIDANCE, IP, AND TAX ENFORCEMENT, Meeting Room 11
REDESIGN OPTIONS FOR THE IRS NATIONAL RESEARCH PROGRAM, Grand Salon H
RESEARCH ON HEALTHCARE PROVIDER BEHAVIOR, Meeting Room 12
TAXING THE INCREASINGLY WEALTHY, Meeting Room 2
TOPICS IN BEHAVIORAL PUBLIC FINANCE, Meeting Room 6
WELFARE EVALUATION OF GOVERNMENT POLICIES, Meeting Room 9

1:45 – 3:15 PM NEXT GENERATION SESSION, Grand Salon A

3:15 – 3:45 PM COFFEE BREAK, Grand Ballroom Foyer

3:45 – 5:15 PM PLENARY IN HONOR OF LOUIS KAPLOW, HARVARD LAW SCHOOL, 2019 HOLLAND AWARD RECIPIENT, Grand Salon F

5:15 – 6:30 PM GRADUATE STUDENT RESEARCH FORUM, Grand Ballroom Foyer

5:15 – 6:30 PM HOLLAND AWARD RECEPTION, Grand Ballroom Foyer

SATURDAY, NOVEMBER 23

8:30 – 10:00 AM CONCURRENT SESSIONS
DIGITAL SERVICES TAXATION, Meeting Room 11
EFFECTS OF FOOD STAMPS AND CASH TRANSFERS, Meeting Room 5
HOUSING POLICY AND REGULATION, Meeting Room 12
PROFITABILITY AND LOSSES, Meeting Room 8
ROBOTS, TECHNICAL CHANGE, AND CAPITAL TAXATION, Meeting Room 7
STUDENT LOANS AND MARKETS FOR HIGHER EDUCATION, Meeting Room 9
TAX AVOIDANCE, Meeting Room 10
TAXATION OF FIRMS, Meeting Room 4
TAXATION OVER TIME AND THE BUSINESS CYCLE, Meeting Room 6
TAXES, INSIDER OWNERSHIP, AND CORPORATE GOVERNANCE, Meeting Room 2

10:00 – 10:15 AM COFFEE BREAK, Grand Ballroom Foyer

10:15 – 11:45 AM CONCURRENT SESSIONS
CHARITY AND PUBLIC GOODS, Meeting Room 7
DIRECTIONS FOR TAX POLICY, Meeting Room 2
FUNDAMENTAL CHALLENGES IN TAX DESIGN, Meeting Room 6
LEGAL ISSUES IN TAX, Meeting Room 8
LEGAL ISSUES IN TAX REFORM, Meeting Room 11
PROPERTY TAX ADMINISTRATION, Meeting Room 12
RESEARCH ON HEALTH EXPENDITURE INCIDENCE, Meeting Room 4
TAX COMPETITION & URBAN PUBLIC FINANCE, Meeting Room 10
TAX EVASION AND DISTRIBUTIONAL EFFECTS, Meeting Room 5
TAX EXPENDITURES IN DEVELOPING ECONOMIES, Meeting Room 9

NOON – 1:00 PM LUNCH ON YOUR OWN

1:00 – 2:30 PM SHORT COURSE: THE BEHAVIORAL ECONOMICS OF TAXATION, Meeting Rooms 8,9,10
The Peter G. Peterson Foundation is a non-partisan organization dedicated to increasing public awareness of the nature and urgency of key fiscal challenges threatening America’s future and accelerating action on them. To address these challenges successfully, we work to bring Americans together to find and implement sensible, long-term solutions that transcend age, party lines, and ideological divides in order to achieve real results.

To learn more, visit PGPF.org
PROGRAM DETAILS

THURSDAY, NOVEMBER 21

8:30 – 10:00 AM  CONCURRENT SESSIONS

EARNINGS RISK, TOP INCOMES, AND MOBILITY
Meeting Room 10

SESSION CHAIR: Joshua Rauh, Stanford University
Behavioral Responses to State Income Taxation of High Earners: Evidence from California—Joshua Rauh, Stanford University, and Ryan Shyu, Stanford University
Intergenerational Income Mobility and Income Taxation—Musab Kurnaz, University of North Carolina at Charlotte
Earnings Risk and Tax Policy—Johannes Koenig, DIW Berlin

DISCUSSANTS: Gal Wettstein, Boston College, and Etienne Lehmann, University Pantheon-Assas Paris 2

ENERGY TAXES AND THEIR EFFECTS
Grand Salon H

SESSION CHAIR: Thiess Buettner, University of Erlangen-Nuremberg
The Impact of a Carbon Tax on Substitution of Natural Gas for Coal—Deborah A. Carroll, University of Central Florida, and Kelly A. Stevens, University of Central Florida
Distributional Effects of Environmental Policy across Workers: A General-Equilibrium Analysis—Marc Hafstead, Resources for the Future, and Robertan Williams, University of Maryland
Would Energy Tax Policy Significantly Influence the Diffusion Rate of the Renewable Energy Portfolio in the United States?—Hind Anaëfisah, Princess Nourah University

DISCUSSANTS: Wanwan Yue, University of Texas at Dallas, Yuanning Liang, Cornell University, and Thiess Buettner, University of Erlangen-Nuremberg

EXECUTIVE COMPENSATION
Meeting Room 8

SESSION CHAIR: Petro Lisowsky, Boston University
Do Corporate Taxes Affect Executive Compensation?—Mariana Sailer, Vienna University of Economics and Business, Martin Jacob, WHU – Otto Beisheim School of Management, and Tobias Bornemann, Vienna University of Economics and Business
Changes in Executive Compensation after the Tax Cuts & Jobs Act: Initial Evidence—LeAnn Luna, University of Tennessee, Kathleen Schuchard, University of Tennessee, and Danielle Stanley, University of Tennessee
Corporate Tax Breaks and Executive Compensation—Eric Ohrn, Grinnell College
Examining the Immediate Effects of Recent Tax Law Changes on the Structure of Executive Compensation—Lisa De Simone, Stanford University, Charles McClure, University of Chicago, and Bridget Stomberg, Indiana University

DISCUSSANTS: Erin Towyer, University of Georgia, and Benjamin Yost, Boston College

INTERNATIONAL RIPPLE EFFECTS OF TCJA
Meeting Room 11

MODERATOR: Mindy Herzfeld, University of Florida Levin College of Law
This session will examine the effects of the international provisions of TCJA in the US and globally.

PANELISTS:
- Pat Brown, PwC
- Itai Grinberg, Georgetown University Law Center
- Daniel Shaviro, New York University School of Law
- Dana Trier, Davis Polk & Wardwell

LABOR SUPPLY
Meeting Room 2

SESSION CHAIR: Jacob Bastian, University of Chicago
Is Gig Work Replacing Traditional Employment? Evidence from Two Decades of Tax Returns—Brett Collins, Internal Revenue Service, Andrew Garin, University of Illinois at Urbana-Champaign, Dmitri Kostas, University of Chicago, Emilie Jackson, Stanford University, and Mark Payne, Internal Revenue Service
Re-Examining the Labor Supply Effects of the EITC and Welfare Reform in the 1990s—Adam Looney, The Brookings Institution
Alternative Parametric Bunching Estimators of the ETI—Katharina Jenderny, Freie Universität Berlin and Umeå University, Thomas Aronsson, Umea University, and Gauthier Lanot, Umea University

DISCUSSANTS: Jacob Bastian, University of Chicago, and Jacob Mortensen, Joint Committee on Taxation

LOCAL PUBLIC GOODS: SHOCKS, INEQUALITY, AND ENFORCEMENT
Meeting Room 12

SESSION CHAIR: Ben Meiselman, Johns Hopkins University
Local Political Response to Large Economic Shocks—Thomas Brosy, University of Michigan, and Chiara Ferrero, University of Michigan
Revenue Shocks and Fiscal Capacity: Evidence from Brazil—Claudio Ferraz, Pontificial Catholic University of Rio de Janeiro, Dirk Foremny, I.E.B. / University of Barcelona, and Juan Francisco Santini, Innovations for Poverty Action
Taxing the Ghosts: The Public Finance Effects of a Large Anti-Evasion Program—Enrico Rubolino, University of Essex
Property Taxation As Compensation for Local Externalities: Evidence from Large Plants—Sam Krumholz, University of California, San Diego, and Rebecca Fraenkel, University of California, San Diego

DISCUSSANTS: Ben Meiselman, Johns Hopkins University, and Nico Pestel, Institute of Labor Economics (IZA)
LOCAL TAXATION
Meeting Room 9

SESSION CHAIR: Michael Best, Columbia University

Centralized Versus Local Taxation: Experimental Evidence from the DRC—Jonathan Weigel, London School of Economics, Gabriel Toureik, Harvard University, Augustin Bergeron, Harvard University, and Pablo Balan, Harvard University

Informal Taxation Responses to Cash Transfers: Experimental Evidence from Kenya—Michael Walker, University of California, Berkeley

Does Intergovernmental Competition Reduce Rent-Seeking?—Tejaswi Velayudhan, The Ohio State University, and Travis Cassidy, University of Alabama

Greener on the Other Side: Inequity and Tax Collection—Michael Best, Columbia University, Evan Kresch, Oberlin College, Francois Gerard, Columbia University, Joana Naritomi, London School of Economics, and Laura Zoratto, World Bank

DISCUSSANTS: Augustin Bergeron, Harvard University, and Anne Brockmeyer, World Bank

TAX COMPLIANCE
Meeting Room 6

SESSION CHAIR: Jeffrey P. Clemens, University of California, San Diego

Gender and Tax Compliance—Andrea Lopez-Luzuriaga, George Washington University, and Carlos Scartascini, Inter-American Development Bank

Tax Audits As Scarecrows: Evidence from a Large-Scale Field Experiment—Ricardo Perez-Truglia, University of California, Los Angeles, Marcelo Bergolo, IIECON-UDELAR, Guillermo Cruces, University of Nottingham, Mattias Giacobbasso, University of California, Los Angeles, and Rodrigo Ceni, IIECON-UDELAR

Collusion, Political Connection, and Tax Evasion—Pi-Han Tsai, Zhejiang University, Yongzheng Liu, Renmin University of China, and Xin Liu, Renmin University of China

DISCUSSANTS: Juliana Londono-Velez, University of California, Berkeley, Caroline Weber, University of Washington, and Naomi E. Feldman, Federal Reserve Board of Governors

10:00 – 10:15 AM COFFEE BREAK Grand Ballroom Foyer

10:15 – 11:45 AM CONCURRENT SESSIONS

FAMILY POLICIES AND HOUSEHOLD BEHAVIOR
Meeting Room 10

SESSION CHAIR: Luke P. Rodgers, Florida State University

Same-Sex Marriage Recognition and Taxes: New Evidence about the Impact of Household Taxation—Leora Friedberg, University of Virginia, and Elliott Isaac, Tulane University

Family Policies and Child-Related Earnings Gaps in Germany—Timm Bönke, Freie Universität Berlin, Ulrich Glogowsky, University of Munich, Emanuel Hansen, University of Cologne, Holger Lüthen, Freie Universität Berlin, DIW Berlin, and Dominik Sachs, University of Munich

Tax Credit Refundability and Child Care Prices: Evidence from California—Luke P. Rodgers, Florida State University


DISCUSSANTS: Andrew Whitten, U.S. Department of the Treasury, and Lisa Dettling, Federal Reserve Board of Governors

FINANCIAL REPORTING AND INCOME TAXES
Meeting Room 2

SESSION CHAIR: Norman Massel, Louisiana State University

Audited By Association: IRS Activity across the Supply Chain—Jennifer Lynn Brown, Arizona State University, Christian Simon Paparcuri, Arizona State University, and Christina Marie Ruiz, Arizona State University

How Much Do Financial Statement Auditors Affect Income Tax Reporting?—Allison Koester, Georgetown University, Bridget Stomberg, Indiana University, Brian Williams, Indiana University, and Junwei Xia, Indiana University

Do Investors and Analysts Understand Accounting for Income Taxes? Evidence from the Tax Cuts and Jobs Act of 2017—Novia Chen, University of Houston, and Allison Koester, Georgetown University

DISCUSSANTS: Wei Cui, University of British Columbia, and Sherry Xuexi Wang, Shanghai University of Finance and Economics
The Magnitude of the Immediate Financial Statement Impact of Recent Tax Law Changes and the Accuracy of Companies’ Initial Estimates — Shannon Chen, University of Arizona, Matthew Erickson, Virginia Tech, Michelle Harding, Virginia Tech, Bridget Stomberg, Indiana University, and Junwei Xia, Indiana University

DISCUSSANTS: Andrew Finley, Claremont McKenna College, and Michelle Hutchens, University of Illinois

INVESTMENT, INCOME, AND POLICY
Meeting Room 8

SESSION CHAIR: Erin Henry, University of Memphis
Corporate Investment and the Use of Tax Information: Evidence from a Randomized Survey Experiment — Florian Buhlmann, ZEW - Centre for European Economic Research, Andreas Peichl, ifo Institute and LMU Munich, Maximilian Todtenhaupt, LMU Munich, Norwegian School of Economics, Johannes Vogel, University of Mannheim, and Klaus Wohlrabe, ifo Munich
How Variable Is the Elasticity of Corporate Taxable Income: Evidence Using Multiple Kinks — James Hines, University of Michigan, Nathan Seegert, University of Utah, Elena Patel, University of Utah, and Matthew Smith, U.S. Department of the Treasury
Fiscal Reaction Functions: Insights from New Data — Shafik Hebous, International Monetary Fund, Alexander D. Klemm, International Monetary Fund, and Florian Misch, International Monetary Fund
Capital Gains Taxation and Investment Dynamics — Terry Moon, University of British Columbia, and Sungki Hong, Federal Reserve Bank of St. Louis

DISCUSSANTS: Erin Henry, University of Memphis, Eric Ohrn, Grinnell College, and Tuomas Matikka, VATT Institute for Economic Research

NEW PRINCIPLES FOR OPTIMAL TAXATION
Meeting Room 7

SESSION CHAIR: Theodore Seto, Loyola Law School
Tax Attitudes and Optimal Income Taxation — Enlinson Mattos, Fundacao Getulio Vargas, and Marcelo Arbez, University of Windsor
On the Political Economy of Income Taxation — Marcus Berliant, Washington University in St. Louis, and Miguel Gouveia, Universidade Catolica Portugueesa
Optimal Taxation and the Equal-Sacrifice Social Welfare Function — Kristoffer Berg, University of Oslo, and Paolo Giovanni Piacquadio, University of Oslo

DISCUSSANTS: Paolo Piacquadio, University of Oslo, and Enlinson Mattos, Fundacao Getulio Vargas

NEW RESEARCH IN TAX AVOIDANCE
Meeting Room 6

SESSION CHAIR: Kyle Rozema, Washington University School of Law
Imperfect Attention in Public Policy: A Field Experiment during a Tax Amnesty in Argentina — Carlos Scartascini, Inter-American Development Bank, and Edgar Castro, George Mason University
Tax Enforcement with Somewhat Honest Taxpayers — Yeliz Kacmaz, Bogazici University

The Million Dollar Rule, Executive Compensation, and Managerial Risk-Taking — Aspen Gorry, Clemson University, Aparna Mathur, American Enterprise Institute, Jared Delisle, Utah State University, and Cody Kallen, University of Wisconsin-Madison
Tax Evasion through Product Misclassification in the Presence of Multiple VAT Rates; Evidence from Greece — Antonios Marios Komprias, University of Michigan-Dearborn

DISCUSSANTS: Daniel Reck, London School of Economics, and Giacomo Brusco, University of Michigan

PRIVACY AND INFORMATION IN TAX ENFORCEMENT
Meeting Room 5

SESSION CHAIR: Emily Satterthwaite, University of Toronto
Toward a Signaling Account of Voluntary Value-Added Tax Registration — Emily Satterthwaite, University of Toronto
Simplexity and Automated Legal Guidance — Joshua D. Blank, University of California, Irvine School of Law, and Leigh Osofsky, University of North Carolina
Taxpayer Privacy, IRS Examinations, and the Low-Hanging Fruit of Low-Income Taxpayers — Michelle Lyon Drumbl, Washington and Lee University
TaxpayersRights.Com: Implementing Technological Solutions to Bolster Taxpayer Access to Justice — Walter Edward Afield, Georgia State University College of Law

DISCUSSANTS: Leandra Lederman, Indiana University, and Orli Oren-Kolbinger, Villanova University

PUBLIC FINANCE OF PRIMARY AND SECONDARY EDUCATION: SUPPLY AND DEMAND
Meeting Room 9

SESSION CHAIR: William Gale, Brookings Institution
Teachers Unions during the Great Recession and Its Impact on School District Finance and Student Achievement — Andrew Ju, Jacksonville University
Natural Resource Booms, Human Capital, and Earnings: Evidence from Linked Education and Employment Records — Alina Kovalenko, University of Texas at Austin
Household Choice of Private Schooling: Do Tax Credit Scholarships Tip the Scales? — Robert D. Buschman, Georgia State University, and Nicholas Warner, Georgia State University

DISCUSSANTS: Corbin Miller, U.S. Department of the Treasury, and Sam Krumholz, University of California, San Diego

RESPONSES TO PROPERTY TAXATION AND ASSESSMENT
Meeting Room 12

SESSION CHAIR: Emmanuel Saez, University of California, Berkeley
The Financial Burden of Property Taxes — Francis Wong, University of California, Berkeley
The Assessment Gap: Racial Inequality in Property Taxation — Carlos Avenancio-Leon, Indiana University, and Troup Howard, University of California, Berkeley
Taxing Property in Developing Countries: Theory and Evidence from Mexico—Anne Brockmeyer, World Bank, Alejandro Manuel Estefan, University of Notre Dame, Karina Ramirez Arras, Ministry of Finance, Mexico, and Juan Carlos Sudrez Serrato, Duke University and NBER

Taxation Toward Representation: Public Goods, Tax Collection, Social Norms, and Democratic Accountability—Benjamin Krause, University of California, Berkeley

TAXES ON COMMODITIES
Grand Salon H

SESSION CHAIR: Arlynn Quinton White, University of North Carolina at Chapel Hill

Use Tax Administration and Revenue Production in the States—Justin Ross, Indiana University, and John L. Mikesell, Indiana University

Measuring the Impact of Sales Tax Nexus on Business Dynamics—Richard Beem, The University of Tennessee

The Welfare Costs of Gross Receipts Taxes—Ben Hansen, University of Oregon and IZA, Keaton Miller, University of Oregon, and Caroline Weber, University of Washington

Tax Revenue Efficiency in India States: The Case of Stamp Duty and Registration Fees—A. Sri Hari Nayudu, National Institute of Public Finance and Policy (NIPFP)

DISCUSSANTS: Arlynn Quinton White, University of North Carolina at Chapel Hill, and Kenneth Tester, University of Kentucky

THE US RETIREMENT EXPERIENCE: MANAGING ASSETS AND INCOME IN RETIREMENT
Grand Salon J

SESSION CHAIR: Peter Brady, Investment Company Institute

Social Security Wealth, Inequality, and Lifecycle Saving—John Sabelhaus, Washington Center for Equitable Growth, and Alice Henriques Volf, Federal Reserve Board of Governors


Using Tax Data to Create a Population Estimate of Retirement Income—Peter Brady, Investment Company Institute, and Steven Bass, Investment Company Institute

DISCUSSANTS: Robert McClelland, Urban-Brookings Tax Policy Center, Taha Choukhmane, Yale University, and Shanthi Rammnath, Federal Reserve Bank of Chicago

TRANSITION TAX PAYMENTS AND MEASUREMENT OF RELATED-PARTY TRANSACTIONS
Meeting Room 11

SESSION CHAIR: Richard Prisinzano, Penn Wharton Budget Model


Quantifying the Effect of Tax-Motivated Transfer Pricing on Trade in Goods Statistics—Dorian Carloni, Congressional Budget Office, Daniel Fried, Congressional Budget Office, and Molly Saunders-Scott, Congressional Budget Office

Reconciling Data on Transition Tax Payments: An Examination of Tax, Economic and Financial Sources—Molly Saunders-Scott, Congressional Budget Office, and Jennifer Shand, Congressional Budget Office

Sec. 965 – Transition Tax Liability and Payments: First Look at Corporate Tax Data—Melanie Kathleen Patrick, IRS-Statistics of Income

DISCUSSANTS: Jennifer Blouin, University of Pennsylvania, and Tim Dowd, Joint Committee on Taxation

NOON – 1:30 PM KEYNOTE LUNCHEON-JOEL SLEMROD, UNIVERSITY OF MICHIGAN
Grand Salons A-E

PRESENTER: Joel Slemrod, University of Michigan

Tax Follies and Wisdom through the Ages

1:45 – 3:15 PM PLENARY: CAPITAL AND WEALTH TAXATION
Grand Salon F

MODERATOR: James Poterba, Massachusetts Institute of Technology

PANELISTS:
Jason Furman, Harvard University
Beth Kaufman, Caplin & Drysdale
Henrik J. Kleven, Princeton University
Wojciech Kopczuk, Columbia University

3:15 – 3:45 PM COFFEE BREAK
Grand Ballroom Foyer

3:45 – 5:15 PM CONCURRENT SESSIONS

ASPECTS OF THE LABOR MARKET
Meeting Room 10

SESSION CHAIR: Jeff Clemens, University of California, San Diego

Minimum Wage Analysis Using a Pre-Committed Research Design: Evidence through 2017—Jeffrey P. Clemens, University of California, San Diego, and Michael R. Strain, American Enterprise Institute

Do Benefit Cuts for Current Employees Increase Separation?—Gal Wettstein, Boston College, and Laura D. Quinby, Boston College

Unemployment Benefit Duration and Startup Success—Sebastian Camarero Garcia, University of Mannheim and ZEW Mannheim, and Martin Murmann, University of Zurich

Stepping Stone or Slipping Stone? Part-Time Work Incentives While on Unemployment Insurance—Jeffrey Hicks, University of British Columbia

DISCUSSANTS: Derek Messacar, Statistics Canada, and Ariella Kahn-Lang, Mathematica Policy Research

BEHAVIORAL RESPONSES TO SOCIAL INSURANCE PROGRAMS
Meeting Room 5

SESSION CHAIR: Tal Gross, Boston University
Unequal Use of Social Insurance Benefits: The Role of Employers — Sarah Bana, Massachusetts Institute of Technology, Kelly Bedard, University of California, Santa Barbara, Maya Rossin-Slater, Stanford University School of Medicine, and Jenna Stearns, University of California, Davis


Paying for Disability Insurance?: Firm Cost Sharing and Its Employment Consequences — Amelia Hawkins, University of Michigan, and Salla Simola, Aalto University

Disability and Distress: The Effect of Disability Programs on Financial Outcomes — Manasi Deshpande, University of Chicago, Tal Gross, Boston University, and Yalun Su, University of Chicago

DISCUSSANTS: Pauline Leung, Cornell University, and Jacob Bastian, University of Chicago

DECUMULATION OF RETIREMENT WEALTH
Meeting Room 6

SESSON CHAIR: Andrew Whitten, U.S. Department of the Treasury
Recent Trends in the Choice of Retirement Income Strategies: Annuities Vs. Other Options — Jeffrey R. Brown, University of Illinois, James Poterba, Massachusetts Institute of Technology, and David Richardson, TIAA

Crowdout in the Decumulation Phase: Evidence from the First Year of Required Minimum Distributions — Lucas Goodman, U.S. Department of the Treasury

Retirement Consumption and Pension Design — Jonas Kolsrud, National Institute of Economic Research, Camille Landais, London School of Economics, Daniel Reck, London School of Economics, and Johannes Spinnewijn, London School of Economics

The Impact of Withdrawal Penalties at Age Notches on Retirement Savings — Ellen Stuart, University of Michigan, and Victoria Bryant, Internal Revenue Service

DISCUSSANTS: Margaret Lay, Mount Holyoke College, and Jake Mortenson, Joint Committee on Taxation

LAW AND ECONOMICS
Grand Salon J

SESSON CHAIR: Andrea Lopez-Luzuriaga, George Washington University
Agency Legislative Fixes — Leigh Osofsky, University of North Carolina School of Law
Democracy-Enhancing Tax Policy — Clinton G. Wallace, University of South Carolina
Wealth Inequality and Democracy — Sutirtha Bagchi, Villanova University, and Matthew Fagerstrom, Villanova University
Optimal Political Finance Regulation — Dylan T. Moore, University of Michigan
MARKET RESPONSE TO ENVIRONMENTAL POLICIES
Meeting Room 11

SESSION CHAIR: Andrew Waxman, University of Texas at Austin
Revisiting the Peltzman Effect: Evidence from the U.S. Commercial Motor Vehicle Safety Inspection Program — Yuanning Liang, Cornell University


Gasoline Tax Incidence: Heterogeneity in Pass-through — Wanwan Yue, University of Texas at Dallas, and Seth H. Gertz, University of Texas at Dallas

Subsidies for Energy Efficient Appliances: Program Design and Consumer Response — Thiesen Buettner, University of Erlangen-Nuremberg

DISCUSSANTS: Sam Krumholz, University of California, San Diego, Carlos Hurtado, University of Richmond, and Andrew Waxman, University of Texas at Austin

PLACE BASED POLICIES AND LOCAL TAX COMPETITION
Meeting Room 12

SESSION CHAIR: Sebastian Siegloch, ZEW Mannheim / University of Mannheim
Bidding for Firms: Subsidy Competition in the U.S. — Cailin Ryan Slattery, Columbia University

Tax Competition with Cooperation — David R. Agrawal, University of Kentucky, Marie-Laure Breuillé, CESARE, and Julie Le Gallo, CESARE

Targeted Taxes: Localities Take Aim at Large Employers to Solve Homelessness and Transportation Challenges — Andrew D. Appleby, Stetson University College of Law

Efficiency and Equity Effects of Place-Based Policies: Evidence from Capital Subsidies in East Germany — Tobias Etzel, Deutsche Bundesbank, Sebastian Siegloch, and Nils Wehrhoefer, University of Mannheim

DISCUSSANTS: Sebastian Siegloch, ZEW Mannheim / University of Mannheim, and Evan Mast, Stanford University

TAX REPORTING AND DISCLOSURES: INTERNATIONAL STUDIES
Meeting Room 2

SESSION CHAIR: Sonja Rego, Indiana University
Cross-Cultural Evidence on Tax Disclosures in CSR Reports – A Textual Analysis Approach — Inga Hardeck, University of Siegen, Kerry K. Inger, Auburn University, Rebekah D. Moore, James Madison University, and Johannes Schneider, University of Liechtenstein

Qualitative Tax Disclosure and Tax Aggressiveness — Elisa Casi, University of Mannheim, Carol Seregni, University of Mannheim, Barbara Maria Beatriz Stage, University of Mannheim and ZEW, and Katarzyna Bilicka, Utah State University

Real Effects of Private Country-By-Country Disclosure — Lisa De Simone, Stanford University, and Marcel Olbert, University of Mannheim

DISCUSSANTS: Brian S. Wenzel, McGill University, and Aruhn V. Venkat, University of California, Irvine

TAXING PROFIT IN A GLOBAL ECONOMY
Meeting Room 7

MODERATOR: Victoria Perry, International Monetary Fund
The OECD is currently debating what are arguably the most significant reforms in the international taxation of profit in a century. The discussions are nominally about taxing the digitalised economy. In reality they cover all sectors of the economy. The most central issue being debated is the location of taxing rights. Two significant reforms are on the table: a move towards giving the market country rights to tax multinational profit; and the introduction of minimum tax on worldwide income.

PANELISTS:
Alan J. Auerbach, University of California, Berkeley
Michael Keen, IMF Fiscal Affairs Department
John Vella, University of Oxford
Michael P. Devereux, University of Oxford
Rosanne Altshuler, Rutgers University
Eric Toder, Urban Institute

5:15 – 6:15 PM PRESIDENTIAL ADDRESS AND ANNUAL MEETING
Grand Salon F

6:15 – 7:30 PM THURSDAY RECEPTION
Grand Salons A-E
FRIDAY, NOVEMBER 22

7:15 – 8:15 AM  GRADUATE STUDENT BREAKFAST
Grand Salon E

8:30 – 10:00 AM  CONCURRENT SESSIONS

ALTERNATIVE MOTIVATING FACTORS IN TAX COMPLIANCE
Meeting Room 5

SESSION CHAIR: Victoria Perry, International Monetary Fund
Pecuniary and Non-Pecuniary Motivations for Tax Compliance: Evidence from Pakistan— Joel Slemrod, University of Michigan, Obeid Ur Rehman, University of Michigan, and Mazhar Waseem, University of Manchester

Why Do People Want to Pay Tax? The Effect of Public Spending on Tax Compliance— Bradley Heim, Indiana University, Alex Yuskavage, U.S. Department of the Treasury, Anh Tran, Indiana University, and Jason DeBacker, University of South Carolina

Seeking Professional Advice: The Effects of Tax Preparers on Compliance— Alex Yuskavage, U.S. Department of the Treasury, Jason DeBacker, University of South Carolina, Bradley Heim, Indiana University, and Anh Tran, Indiana University

DISCUSSANTS: Ali Abbas, Cornell University, and Florian Misch, International Monetary Fund

EMERGING ISSUES IN MARIJUANA TAXATION
Meeting Room 7

MODERATOR: Sean Lowry, Library of Congress
State legalization and potential federal legalization of marijuana and other forms of cannabis raise significant tax issues, including the following: (1) how much revenue are states likely to raise from cannabis taxes that states enacted at the time of state legalization? (2) how should state or federal cannabis taxes be designed? (3) at what rates should state or federal cannabis taxes be imposed? (4) how does the deduction disallowance rule of Internal Revenue Code § 280E impact the income taxation and structure of cannabis businesses? (5) to what extent do cannabis taxation and cannabis business regulation discourage compliance and encourage black market activity? The speakers on this topic panel, all of whom have written on cannabis taxation issues, will address some of these developing issues.

PANELISTS:
Brett Hollenbeck, UCLA Anderson School of Management
Patrick Oglesby, Center for New Revenue
Daniel Rowe, Green Hasson Janks
Caroline Weber, University of Washington

HOUSING, HOMEOWNERSHIP, AND HOUSEHOLD FINANCE
Meeting Room 10

SESSION CHAIR: Christine Dobridge, Federal Reserve Board of Governors
Income Tax Cuts and Household Finance: Evidence from 2017 Tax Reform— Christine Dobridge, Federal Reserve Board of Governors, and Joanne Hsu, Federal Reserve Board of Governors

Tax Reform, Homeownership Costs, and House Prices— David Rappoport, Federal Reserve Board of Governors

Effects of Housing Transfer Taxes on Household Mobility— Essi Eerola, VATT Institute for Economic Research, Teemu Lyytikäinen, VATT Institute for Economic Research, Teemu Lyytikäinen, VATT Institute for Economic Research, Teemu Lyytikäinen, VATT Institute for Economic Research

Discussants: Teemu Lyytikäinen, VATT Institute for Economic Research, and David Rappoport, Federal Reserve Board of Governors

INCOME SHIFTING
Meeting Room 11

SESSION CHAIR: Scott Dyreng, Duke University

Transfer Pricing with Dishonest Subsidiaries— Timothy Goodspeed, Hunter College - CUNY

Income Shifting and Management Incentives— Regina Ortmann, Universität Paderborn, and Dirk Schindler, Erasmus School of Economics

The General Anti-Avoidance Rule— Mary Cowx, The Ohio State University, and Jon Kerr, The Ohio State University

Cost Structure and Tax-Motivated Income Shifting— Sean McGuire, Texas A&M University, Scott G. Rane, University of Florida, and Connie Weaver, Texas A&M University

DISCUSSANTS: Katarzyna Bilicka, Utah State University, and Harald Amberger, Dartmouth College, Tuck School of Business

INTERTEMPORAL LABOR SUPPLY RESPONSES: EVIDENCE FROM TAX HOLIDAYS AND FIELD EXPERIMENTS
Meeting Room 2

SESSION CHAIR: Emmanuel Saez, University of California, Berkeley

It Takes Two to Tango: Labor Responses to Income Taxation— Dario Tortarolo, University of California Berkeley, Guillermo Cruces, University of Nottingham, and Victoria Castillo, Ministry of Labor

Labor Supply Responses and Adjustment Frictions: A Tax-Free Year in Iceland— Josef Sigurdsson, IIES, Stockholm University

Intertemporal Labor Supply Substitution? Evidence from the Swiss Income Tax Holidays— Emmanuel Saez, University of California, Berkeley

Monopsony and the Gender Wage Gap: Experimental Evidence from the Gig Economy— Sydnee Caldwell, Microsoft Research

DISCUSSANTS: Sydnee Caldwell, Microsoft Research, Josef Sigurdsson, IIES, Stockholm University, and Dario Tortarolo, University of California, Berkeley

RESEARCH ON THE ECONOMICS OF HEALTH POLICY
Grand Salon A

SESSION CHAIR: Jeffrey P. Clemens, University of California, San Diego

Effect of a Workplace Wellness Program on Employee Health, Health Beliefs, and Medical Utilization: A Randomized Clinical Trial— Julian Reif, University of Illinois, David Chan, Stanford University, Damon Jones, University of Chicago, Laura Payne, University of Illinois, and David Molitor, University of Illinois at Urbana-Champaign
The Impact of Workers’ Compensation Benefit Generosity on Income and Medical Claims: Evidence and Implications for Benefit Design—Marika Cabral, The University of Texas at Austin, and Marcus Dillender, University of Illinois at Chicago

Government Advertising in Market-Based Public Programs: Evidence from Health Insurance Marketplace—Naoki Aizawa, University of Wisconsin-Madison, and You Suk Kim, Federal Reserve Board of Governors

Wartime Procurement and the Direction of Prosthetic Device Innovation—Jeffrey P. Clemens, University of California, San Diego, and Parker Rogers, University of California, San Diego

DISCUSSANTS: Tal Gross, Boston University, and Elena Patel, University of Utah

STATE AND LOCAL ISSUES: POLICIES, STIMULUS, AND GAMBLING
Meeting Room 12

SESSION CHAIR: Jason Seligman, Investment Company Institute


Stimulative Effects of Federal Medicaid Dollars for States: Evidence from Regression Kink Design—Seth H. Giertz, University of Texas at Dallas, and Anil Kumar, Federal Reserve Bank of Dallas

The Effects of Unemployment Insurance Taxation on Multi-Establishment Firms—Audrey Guo, Santa Clara University

DISCUSSANTS: Sutirtha Bagchi, Villanova University, and Jason Seligman, Investment Company Institute

TAX INCENTIVES AND INVESTMENT
Meeting Room 8

SESSION CHAIR: Paul Demere, University of Georgia

Direct and Spillover Effects of Investment Tax Credits—Adrian Lerche, Universität Pompeu Fabra, Institute for Employment Research

Do Tax Incentives Reduce Investment Quality?—Sebastian Eichfelder, Otto-von-Guericke-Universität Magdeburg, Kerstin Schneider, Bergische Universität Wuppertal, and Martin Jacob, WHU – Otto Beisheim School of Management


Shocking Capital: Firm-Level Responses to a Large Business Tax Reform in France—Antonin Bergeaud, Banque de France, Clément Malgouyres, Institut des Politiques Publiques, Clément Carbonnier, Université de Cergy-Pontoise, and Edouard Jousselin, Banque de France

DISCUSSANTS: Paul Demere, University of Georgia, and Daniel Saavedra, UCLA Anderson School of Management

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TAXATION OF FAMILIES AND TAX INCIDENCE
Meeting Room 9

SESSION CHAIR: Robertson Williams, University of Maryland

Optimal Income Support for Lone Parents in the Netherlands: Are We There Yet? — Henk Wim De Boer, CPB Netherlands Bureau for Economic Policy Analysis

Optimal Income Taxation of Couples with Stochastic Abilities — Egor Malkov, University of Minnesota

Tax Incidence on Substitutes: Theory and Evidence from China’s Passenger Car Market — Xuan Wang, University of Michigan, and Jianjun Li, Southwestern University of Finance and Economics

A Numeraire-Independent Decomposition of Uses- and Sources-Side Tax Incidence, with an Application to the Incidence of a Carbon Tax — Roberton Williams, University of Maryland,

DISCUSSANTS: Musab Kurnaz, University of North Carolina at Charlotte, and Christopher Luke Watson, Michigan State University

TAXATION OF WEALTH AND HOUSING
Grand Salon H

SESSION CHAIR: Kamila Sommer, Federal Reserve Board of Governors

Taxation of Durables, Non-Durables and Earnings with Heterogeneous Preferences — Francesca Parodi, University College London

Sources of U.S. Wealth Inequality: Past, Present, and Future — Joachim Hubmer, Yale University

Efficient Housing and Tax Policy Reform — Job Boermá, University of Minnesota

The Effect of the Tax Cuts and Jobs Act on the Housing Market — Kamila Sommer, Federal Reserve Board of Governors

DISCUSSANT: Wojciech Kopczuk, Columbia University, Janet Holtzblatt, Urban Institute, and James B. Mackie, EY

TAXING EXTERNALITIES AND INTERNALITIES
Meeting Room 6

SESSION CHAIR: Daniel J. Wilson, Federal Reserve Bank of San Francisco


Should We Tax or Subsidize E-Cigarettes? Identifying the Optimal Price Instrument in the Presence of Dynamic Health Trade-Offs — Joel R. Landry, Pennsylvania State University, and Kyle Rozema, University of Chicago

What Is the Optimal Implicit Lottery Tax? — Hunt Allcott, New York University, Benjamin Lockwood, University of Pennsylvania, and Dmitry Taubinsky, University of California, Berkeley

Salient or Not? US Air Travel Taxes — Shih-Hsien Chuang, Northwest Missouri State University

DISCUSSANTS: Kate Smith, Institute for Fiscal Studies and University College London, and Tuomas Matikka, VATT Institute for Economic Research

10:15 – 11:45 AM CONCURRENT SESSIONS

CORPORATE TAX POLICY
Meeting Room 8

SESSION CHAIR: Jennifer Lynn Brown, Arizona State University

Structured Management and Tax Planning Practices in the Firm — Katarzyna Bilicka, Utah State University, and Daniela Scur, Massachusetts Institute of Technology

The Value of International Income Shifting to U.S. Multinational Firms — Paul Demere, University of Georgia, and Jeffrey Gramlich, Washington State University

Investment Responses to Tax Policy Under Uncertainty — Irem Guceri, Oxford University, and Maciej Albinowski, Ministry of Finance, Poland

Tax Policy and Lumpy Investment Behavior: Evidence from China’s VAT Reform — Juan Carlos Sudrez Serrato, Duke University and NBER

DISCUSSANTS: Jennifer Lynn Brown, Arizona State University, and Christine Dobridge, Federal Reserve Board of Governors

DEFAULTS, NUDGES, AND RETIREMENT SAVINGS
Meeting Room 7

SESSION CHAIR: Tatiana Homonoff, New York University

How Much to Save? Decision Costs and Retirement Plan Participation — Tatiana Homonoff, New York University, Jacob Goldin, Stanford Law School, Rich Patterson, United States Military Academy West Point, and Bill Skinnerhorn, William and Mary

The Long-Run Effects of Automatic Enrollment — Shanthi Ramnath, Federal Reserve Bank of Chicago

Default Options and Retirement Saving Dynamics — Taha Choukhnane, Yale University

DISCUSSANTS: Corina Mommaerts, University of Wisconsin, Jason Seligman, Investment Company Institute, and Ngoc Dao, Indiana University

DETERMINANTS AND MARKET REACTIONS TO TAX POLICY
Meeting Room 11

SESSION CHAIR: Sebastien Bradley, Drexel University, LeBow College of Business

Cross-Border Effects of a Major Tax Reform - Evidence from the European Stock Market — Max Pflichts, University of Cologne, and Michael Overesch, University of Cologne


Technological Change and Countries’ Tax Policy Design — Alissa I. Bruehne, WHU - Otto Beisheim School of Management, Martin Jacob, WHU – Otto Beisheim School of Management, and Harm H. Schuett, Tilburg University

Tax Policy Next to the Elephant: Business Tax Reform in the Wake of the US Tax Cuts and Jobs Act — Kenneth James McKenzie, University of Calgary, and Michael Smart, University of Toronto

DISCUSSANTS: Jeffrey Hoopes, University of North Carolina at Chapel Hill, and Rosanne Altshuler, Rutgers University
ECONOMIC EFFECTS OF TAXES AND REGULATION
Meeting Room 2
SESSION CHAIR: Rebecca Lester, Stanford University
Do Unrecognized Tax Benefit Reserve Disclosures Affect Corporate Investment?— Nathan Chad Goldman, North Carolina State University
Taxes and IPO Pricing: Evidence from U.S. Tax Reform— Alexander Edwards, University of Toronto, and Michelle Hutchens, University of Illinois
Bank Taxes and Corporate Innovation: Evidence from State Bank Tax Rate Changes— Aruhn V. Venkat, University of California, Irvine, Yoojin Lee, California State University, Long Beach, Shapahn Ng, University of California, and Terry Shevlin, University of California, Irvine
The Economic Consequences of Regulating Corporate Tax Planning Advice— Michael Donohoe, University of Illinois at Urbana-Champaign, Brian Gale, University of Washington, and Michael Mayberry, University of Florida
DISCUSSANTS: Patrick Lee Hopkins, Texas Christian University, and John Robinson, Texas A&M University

ESTIMATING THE EFFECTS OF ENFORCEMENT MECHANISMS ON COMPLIANCE
Meeting Room 5
SESSION CHAIR: Adam Cole, U.S. Department of the Treasury
Estimating the Specific Indirect Effect for Multiple Types of Correspondence Audits— Ben Howard, MITRE Corporation, Lucia Lykke, MITRE Corporation, Leigh Nicholl, MITRE Corporation, and Alan Plumley, 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, Internal Revenue Service, Michael Sebastiani, Internal Revenue Service, and Eleanor Wilking, New York University
Regulating Tax Return Preparers— Robert A. Weinberger, Urban-Brookings Tax Policy Center
Specific Deterrence Effects of Tax Audits: Attitudes and Behavior— Brian Erard, Brian Erard and Associates, Matthias Kasper, Tulane University, Ericht Kirchner, University of Vienna, and Jerome Olsen, University of Vienna
DISCUSSANTS: Norman Massel, Louisiana State University, and Obeid Ur Rehman, University of Michigan

FIRMS AND THE LABOR MARKET
Meeting Room 10
SESSION CHAIR: Katherine Lim, U.S. Department of the Treasury
Firm-Specific Payroll Tax Incidence: Theory and Evidence— Paul Michael Kindsgrub, University of Michigan
Mandatory Apprenticeship Training in Firms— Santiago Caicedo, University of Chicago, Universidad de los Andes, Arthur Seibold, London School of Economics, and Miguel Espinosa, Universitat Pompeu Fabra
Impacts of the 199A Deduction for Pass-through Owners— Lucas Goodman, U.S. Department of the Treasury, Katherine Lim, U.S. Department of the Treasury, Bruce Sacerdote, Dartmouth College, and Andrew Whitten, U.S. Department of the Treasury
Revisiting the Assumption of Full Pass-through of Payroll Taxes to Employees— Dorian Carloni, Congressional Budget Office
DISCUSSANTS: Santiago Caicedo, Universidad de los Andes, Paul Michael Kindsgrub, University of Michigan, and Katherine Lim, U.S. Department of the Treasury

IN HONOR OF PAM MOOMAU: MOVING FORWARD ON HEALTH POLICY AND DYNAMIC SCORING
Grand Salon A
SESSION CHAIR: John W. Diamond, Rice University
Factors Affecting the Employer’s Decision to Offer Health Insurance Using Form 941 and W-2 Data— Alexandra Minicozzi, Congressional Budget Office, Jacob Mortenson, Joint Committee on Taxation, and Lin Xu, Joint Committee on Taxation
The History of Macroeconomic Estimating at JCT and Issues They Foresee in the Future— Nicholas Bull, Joint Committee on Taxation, Sameh Habib, Joint Committee on Taxation, Rachel Moore, U.S. Congress, and Brandon Pecoraro, U.S. Congress
DISCUSSANTS: Alan J. Auerbach, University of California, Berkeley, Leonard Burman, Syracuse University, and Louise Sheiner, The Brookings Institution

LOCAL TAXES AND EXPENDITURES
Meeting Room 12
SESSION CHAIR: Sutirtha Bagchi, Villanova University
Property Tax Interaction Among Overlapping Local Jurisdictions: Quasi-Experimental Evidence from School Bond Referenda— Yoon-Jung Choi, Syracuse University
The Effect of Partisan Composition of School Boards on School Budgets— Sutirtha Bagchi, Villanova University
DISCUSSANTS: Sutirtha Bagchi, Villanova University, and Rebecca Fraenkel, University of California, San Diego

POLITICAL ECONOMY
Grand Salon H
SESSION CHAIR: Marcelo Bergolo, Universidad de la Republica Poor Voters, Taxation and the Size of the Welfare State— Arnaud Chevalier, Royal Holloway University of London, Benjamin Elsner, University College Dublin, Andreas Lichter, Heinrich-Heine University Duesseldorf, and Nico Pestel, Institute of Labor Economics (IZA)
The Effect of Public Disclosure on Politician’s Outside Earnings: Evidence from Tax Return Data— Carina Neisser, ZEW Mannheim
Pandering to Special Interests: Governmental Transfers to NGOs in Times of Elections— Camille Urvoy, Paris Institute of Political Studies
DISCUSSANTS: Sebastian Siegloch, ZEW Mannheim / University of Mannheim, and Guillermo Cruces, University of Nottingham

REDEMPTION AND INCIDENCE
Meeting Room 9
SESSION CHAIR: Anders Jensen, Harvard University
Low Take-up of a VAT Rebate Program: Results from a Field Experiment with Beneficiaries of Argentina’s Conditional Cash Transfers— Guillermo Cruces, Universidad Nacional de La Plata, University of Nottingham

Reparations as Development: Evidence from the Victims of the Colombian Armed Conflict— Juliana Londono-Velez, University of California, Berkeley, Arlen Guarín, University of California, Berkeley, and Christian Passo, Banco de la Republica, Colombia


Technology, Audit Risk, and Retail Tax Evasion: Evidence from an Experiment in Rwanda— Nada Eissa, Georgetown University, Francois Gerard, Columbia University, and Andrew Zeitlin, Georgetown University

DISCUSSANTS: Michael Keen, IMF Fiscal Affairs Department, and Andrew Zeitlin, Georgetown University

CONCURRENT SESSIONS

ALTERNATIVES TO WEALTH TAXATION
Meeting Room 7
MODERATOR: Julie Roin, University of Chicago Law School

Proposals for a wealth tax have garnered significant scholarly and press attention in the last half-century, spurred by the writings of economist Thomas Piketty and the presidential campaign of Senator Elizabeth Warren. All the while, alternatives to wealth taxation that can potentially achieve broadly similar economic results with fewer administrative and constitutional complications have drawn less publicity and scrutiny. This panel will highlight wealth tax alternatives — including a retrospective capital gains tax and a system of “distributed deferral” — and will evaluate the merits and downsides of these alternatives vis-a-vis a classic annual tax on estimated wealth or net worth.

PANELISTS:
Alan J. Auerbach, University of California, Berkeley
Lily Batchelder, New York University School of Law
Thomas Brennan, Harvard Law School
David Gamage, Indiana University Maurer School of Law

EMPirical STUDIES OF WEALTH TAXES
Meeting Room 10

SESSION CHAIR: Emmanuel Saez, University of California, Berkeley

Behavioral Responses to the (Re)Introduction of Wealth Taxes: Evidence from Spain— Mariona Mas Montserrat, Universitat de Barcelona, Jose Maria Durán-Cabrè, Universitat de Barcelona, and Alejandro Esteller-Moré, Universitat de Barcelona

Can Wealth Taxation Work in Developing Countries? Quasi-Experimental Evidence from Colombia— Juliana Londono-Velez, University of California, Berkeley, and Javier Avilà-Mahecha, DIAN

Behavioral Responses to Wealth Taxes: Evidence from Switzerland— Marius Brühlhart, University of Lausanne, Jonathan Gruber, Massachusetts Institute of Technology, Matthias Krapf, University of Lausanne, and Kurt Schmidheiny, University of Basel

The Elasticity of Taxable Wealth: Evidence from the Netherlands— Floris Zoutman, University of Amsterdam, and Javier Avilà-Mahecha, DIAN

DISCUSSANTS: Michael Best, Columbia University, and Ulrich Glogowsky, University of Munster

ENFORCEMENT, FIRMS, AND MARKETS
Meeting Room 5

SESSION CHAIR: Miguel Almunia, CUNEF

Hidden Treasures: The Impact of Automatic Exchange of Information on Cross-Border Tax Evasion— Sebastian Beer, International Monetary Fund, Maria Coelho, International Monetary Fund, and Sébastien Leduc, International Monetary Fund

The Effect of Paid Preparer Competition on Individual Tax Avoidance— George Batta, Claremont McKenna College, Andrew Finley, Claremont McKenna College, and Joshua Rosett, Claremont McKenna College

DISCUSSANTS: Michael Best, Columbia University, and Ulrich Glogowsky, University of Munich

NOON – 1:30 PM

KEYNOTE LUNCHEON - EMMANUEL SAEZ, UNIVERSITY OF CALIFORNIA, BERKELEY

Grand Salons A-E

PRESENTER: Emmanuel Saez, University of California, Berkeley

The Triumph of Injustice: Lessons for Distributional Tax Analysis

1:45 – 3:15 PM

CORPORATE PRACTICES
Meeting Room 8

SESSION CHAIR: Petro Lisowsky, Boston University

Tax Planning through Advanced Tax Rulings — An Exploratory Analysis Using the Luxembourg Tax Leaks — Oliver Zhen Li, National University of Singapore, Stephen Lusch, Texas Christian University, and Frank Murphy, University of Connecticut

Trouble in Paradise? Disclosure Readability and Tax Planning after Tax Haven Leaks— Fabian Schmal, University of Muenster, Katharina Schulte Sasse, University of Muenster, and Christoph Watrin, University of Muenster

Corporate Social Responsibility and Profit Shifting— Iftekhar Hasan, Fordham University, Panagiotis Karavitis, University of Glasgow, Pantelis Kazakis, University of Glasgow, and Woon Sau Leung, University of Edinburgh

Do Tax Aggressive Executives Influence Corporate Philanthropy?— Hansol Jang, University of Illinois at Urbana-Champaign

DISCUSSANTS: Jaron Wilde, University of Iowa, and Junwei Xia, Indiana University

DISCUSSANTS: Yena Park, University of Rochester

Social Security Reform in the Presence of Informality— Kathleen McKiernan, Vanderbilt University

Optimal Progressivity with Age-Dependent Taxation— Jonathan Heathcote, Federal Reserve Bank of Minneapolis

Optimal Taxation of Inheritance and Retirement Savings— Yena Park, University of Rochester

DISCUSSANTS: Naoki Aizawa, University of Wisconsin-Madison, and Trevor Gallen, Purdue University
Auditing Away Tax Revenue - Impact of Third Party Audit on Firm Behavior in India— Bhanu Gupta, University of Michigan, and Keshav Choudhary, Indian Revenue Service

Effects of Financing Constraints on Small Firms: Evidence from a Tax Enforcement Experiment— William C. Boning, University of Michigan, and Alex Turk, Internal Revenue Service

DISCUSSANTS: Tobias Hauck, University of Munich, and Enrico Rubolino, University of Essex

MULTINATIONAL TAX AVOIDANCE, IP, AND TAX ENFORCEMENT
Meeting Room 11

SESSION CHAIR: Stacie LaPlante, University of Wisconsin

Does Tax Enforcement Disparately Affect Domestic Versus Multinational Corporations Around the World?— Lisa De Simone, Stanford University, Bridget Stomberg, Indiana University, and Brian Williams, Indiana University

Untaxed Foreign Profits of US Multinationals— Scott Dyreng, Duke University, Kevin Markle, University of Iowa, and Robert Hills, Pennsylvania State University

Information Asymmetry between the Tax Authority and the Taxpayer – Income Shifting Via Patents— Harald Amberger, Tuck School of Business at Dartmouth, and Benjamin Osswald, University of Wisconsin - Madison

IP Boxes, Spillovers, and the Activities of Multinational Corporations— Tim Dowd, Joint Committee on Taxation, Paul Landefeld, Joint Committee on Taxation, and Anne Moore

DISCUSSANTS: Michelle Hutchens, University of Illinois, and Sebastien Bradley, Drexel University, LeBow College of Business

REDESIGN OPTIONS FOR THE IRS NATIONAL RESEARCH PROGRAM
Grand Salon H

MODERATOR: Adam Cole, U.S. Department of the Treasury

PANELISTS:
Jacob Goldin, Stanford Law School
John Guyton, Internal Revenue Service
Andre Patry, Canada Revenue Agency
Daniel Reck, London School of Economics
Michael Udell, District Economics Group

RESEARCH ON HEALTHCARE PROVIDER BEHAVIOR
Meeting Room 12

SESSION CHAIR: Jeffrey P. Clemens, University of California, San Diego

The Impact of Insurance Generosity on the Healthcare Utilization of Low-Income Medicare Beneficiaries— Colleen Carey, Cornell University, Marika Cabral, The University of Texas at Austin, and Sarah Miller, University of Michigan

Health Professional Shortage Areas and Physician Location Decisions— Stephanie Khoury, University of California, San Diego, Jonathan Leganza, University of California, San Diego, and Alex Masucci, University of California, San Diego

The Costs of Payment Uncertainty in Health Care Markets— Abe Dunn, Bureau of Economic Analysis, Joshua Gottlieb, University of Chicago, Pietro Tebaldi, University of Chicago, and Adam Hale Shapiro, Federal Reserve Bank of San Francisco

Do Physicians Warm up to Higher Medicare Prices? Evidence from Alaska— Alice Chen, University of Southern California, Elizabeth Munnich, University of Louisville, Stephen Parente, University of Minnesota, and Michael Richards, Baylor University

DISCUSSANTS: Julian Reif, University of Illinois, and Louise Sheiner, The Brookings Institution

TAXING THE INCREASINGLY WEALTHY
Meeting Room 2

SESSION CHAIR: Wojciech Kopczuk, Columbia University

Should Wealth Be Taxed: Issues and Options— Janet Holtzblatt, Urban Institute, and Greg Leiserson, Washington Center for Equitable Growth

The Other America: Inequality, Taxes, and the Very Rich— Jenny Bourne, Carleton College

Taxing the Great Wealth Transfer— William Gale, Brookings Institution, Christopher Pulliam, Brookings Institution, John Sabelhaus, Washington Center for Equitable Growth, and Isabel Sawhill, Brookings Institution

Effective Tax Rates By Wealth Class— Jesse Bricker, Federal Reserve Board of Governors, Kevin Moore, Federal Reserve Board of Governors, Sarah Reber, Federal Reserve Board of Governors, and Alice Henriques Volz, Federal Reserve Board of Governors

DISCUSSANTS: David Schonholzer, Yale University, and Jenny Bourne, Carleton College

TOPICS IN BEHAVIORAL PUBLIC FINANCE
Meeting Room 6

SESSION CHAIR: Naomi E. Feldman, Federal Reserve Board of Governors

Optimal Taxation with Risky Human Capital and Retirement Savings— Radoslaw Paluszyński, University of Houston, and Pei Cheng Yu, University of New South Wales

Procrastination in the Field: Evidence from Tax Filing— Seung-Keun Martinez, University of Nottingham, Charles Sprenger, University of California San Diego, and Stephan Meier, Columbia University

Fiscal Causation— Mirit Eyal-Cohen, University of Alabama

Domain-Specific Social Preferences and Redistribution— Zachary Liscow, Yale University

DISCUSSANTS: Taha Choukhmane, Yale University, and Brian Galle, Georgetown University

WELFARE EVALUATION OF GOVERNMENT POLICIES
Meeting Room 9

SESSION CHAIR: Kory Kroft, University of Toronto

The EITC and the Extensive Margin: A Reappraisal— Henrik J. Kleven, Princeton University

The Welfare Effects of Child Benefits— Kory Kroft, University of Toronto, Michael Baker, University of Toronto, and Mark Stabile, Insead

A Unified Welfare Analysis of Government Policies— Nathaniel Hendren, Harvard University, and Ben Sprung-Keyser, Harvard University

Career Paths of the Marginally Employed - Evidence from Welfare Reform— Ariella Kahn-Lang, Mathematica Policy Research
DISCUSSANTS: Michael Best, Columbia University, and Jeffrey Grogger, University of Chicago Harris School of Public Policy

1:45 – 3:15 PM NEXT GENERATION SESSION
Grand Salon A

SESSION CHAIR: Tatiana Homonoff, New York University
The Effect of Public Disclosure on Politicians’ Outside Earnings: Evidence from Tax Return Data — Carina Neisser, ZEW Mannheim
Conflicts of Interest in Municipal Debt Advising and Underwriting — Daniel G. Garrett, Duke University
Using the AMT to Identify the Elasticity of Taxable Income For Higher-Income Taxpayers — Ali Abbas, Cornell University
School Spending and Student Outcomes: Evidence from Revenue Limit Elections in Wisconsin — Jason Baron, Florida State University

DISCUSSANTS: Leslie Papke, Michigan State University, and Nathan Seegert, University of Utah

3:15 – 3:45 PM COFFEE BREAK
Grand Ballroom Foyer

3:45 – 5:15 PM PLENARY IN HONOR OF LOUIS KAPLOW, HARVARD LAW SCHOOL, 2019 HOLLAND AWARD RECIPIENT
Grand Salon F

SESSION CHAIR: Alvin Warren, Harvard University

5:15 – 6:30 PM GRADUATE STUDENT RESEARCH FORUM
Grand Ballroom Foyer

The number next to the paper title is the corresponding poster board number on which the paper will be displayed at the conference in Tampa.

Poster #1: Multiple Modes of Tax Evasion — Tobias Hauck, University of Munich
Poster #3: Tax Planning By European Banks — Mona Barake, University Paris 1 Pantheon Sorbonne
Poster #4: Tax Reform and the Valuation of Superstar Firms — Giacomo Brusco, University of Michigan
Poster #5: Tax Withholding and Firms’ Trade Relations — Lorenzo Pessina, Columbia University
Poster #6: “Disinterested?” - The Short-Term Effects of the TCJA Interest Expense Limitations on Corporate Financing — Iguehi Rajsky, Temple University
Poster #7: India’s Goods and Services Tax — a Unique Experiment in Cooperative Federalism and a Constitutional Crisis in Waiting — Ajitesh Kir, University of Michigan
Poster #8: The Effect of Recreational Marijuana Sales Legalization on Workplace Injury: Evidence from Oregon — Xiuming Dong, Syracuse University
Poster #9: Social Security Eligibility Age, and the Health Outcomes and the Health Behaviors of the Elderly — Jun Hyun Yun, Cornell University
Poster #11: Revealing Equity Principles from the Tax System — Kristoffer Berg, University of Oslo
Poster #12: The Choice in Distribution of Educational Benefits and the Optimal Taxation — Hyewon Jeong, Washington University in St. Louis
Poster #13: Heterogeneous Effects of the EITC in the Presence of Occupational Licensing — Joanna Carroll, Indiana University-Bloomington
Poster #14: Job-to-Job Transition Responses to Personal Income Taxes — Dylan T. Moore, University of Michigan, and Paul Michael Kindsgrip, University of Michigan
Poster #15: Redistribution and Polarization — George Fenton, University of Michigan
Poster #16: How Trade Liberalization Influences Domestic Tax Policies of Developing Countries — John Taden, University of Texas at Dallas

5:15 – 6:30 PM HOLLAND AWARD RECEPTION
Grand Ballroom Foyer

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SITUARY, NOVEMBER 23

8:30 – 10:00 AM  CONCURRENT SESSIONS

DIGITAL SERVICES TAXATION
Meeting Room 11

SESSION CHAIR: Stephen Shay, Harvard Law School
Digital Services Taxes and the New Direction in Source-Based Taxation—Daniel Shaviro, New York University School of Law
Digital Services Taxes: Principle as a Double-Edged Sword—John Vella, University of Oxford
Digital Services Tax: A Cross-Border Variation of Consumption Tax Debate—Young Ran (Christine) Kim, University of Utah

DISCUSSANTS: Tom Neubig, Tax Sage Network, Stephen Shay, Harvard Law School, and Susan Morse, University of Texas School of Law

EFFECTS OF FOOD STAMPS AND CASH TRANSFERS
Meeting Room 5

SESSION CHAIR: Tatiana Homonoff, New York University
The Effect of SNAP on the Composition of Purchased Foods: Evidence and Implications—Ryan Kessler, Brown University, Jesse Shapiro, Brown University, and Justine Hastings, Brown University
Program Recertification Costs: Evidence from SNAP—Tatiana Homonoff, New York University, and Jason Somerville, Cornell University
Once or Twice a Month? the Impact of Payment Frequency on Consumption Patterns—Tuomas Matikka, VATT Institute for Economic Research, Jani-Petri Laamanen, Tampere University, and Tuuli Paukkeri, VATT Institute for Economic Research
Food Assistance Take-up and Infant Health: Evidence from the Adoption of EBT—Leah Shifferaw, University of California, Berkeley

DISCUSSANTS: Ariella Kahn-Lang, Mathematica Policy Research, and Naomi E. Feldman, Federal Reserve Board of Governors

HOUSING POLICY AND REGULATION
Meeting Room 12

SESSION CHAIR: Deborah A. Carroll, University of Central Florida
Effects of Parcel Taxes on Fiscal Condition in the Post-Prop 13 Era in California: A Regression Discontinuity Approach—Soomi Lee, University of La Verne, Quan Sun, University of Nevada, Reno, Mehmet Tosun, University of Nevada, Reno, and Weijie Yang, University of La Verne
The Housing Crisis and Vacant Property Ordinance—Chris Cunningham, Federal Reserve Bank of Atlanta, Emory University, Kristopher Gerardi, Federal Reserve Bank of Atlanta, Daniel Sexton, Federal Reserve Bank of Atlanta, and Arnab Biswas, University of Wisconsin-Stout

DISCUSSANTS: Deborah A. Carroll, University of Central Florida, and Laura Wheeler, Georgia State University

PROFITABILITY AND LOSSES
Meeting Room 8

SESSION CHAIR: Bridget Stomberg, Indiana University
Profitability, Taxes, and the IPO: Evidence from U.S. Corporate Tax Returns—Christine Dobridge, Federal Reserve Board of Governors, and Andrew Whitten, U.S. Department of the Treasury
Tax Loss Carryforwards and Firm Investments—Malte Max, Vrije Universiteit Amsterdam, Jacco Wielhouwer, Vrije Universiteit Amsterdam, and Eelke Wiersma, Vrije Universiteit Amsterdam
Used and Not Lost: Examining Dynamic Patterns of S-Corporation Loss Use—Lucas Goodman, U.S. Department of the Treasury, Elena Patel, University of Utah, and Molly Saunders-Scott, Congressional Budget Office
Profit Taxation, Firms’ R&D Expenditures and Innovation—Ingo Ispahording, IZA - Institute for Labor Economics Bonn, Andreas Lichter, Heinrich-Heine University Duesseldorf, Max Loeffler, University of Cologne, Thu-Van Nguyen, Stifterverband, Felix Pöge, Max Planck Institute for Innovation and Competition, and Sebastian Siegloch

DISCUSSANTS: Bridget Stomberg, Indiana University, and Michael Mayberry, University of Florida

ROBOTS, TECHNICAL CHANGE, AND CAPITAL TAXATION
Meeting Room 7

SESSION CHAIR: Benjamin B. Lockwood, University of Pennsylvania
Optimal Taxation of Robots—Uwe Thuemmler, University of Zurich
Generalized Capital Taxation with Sufficient Statistics—Antoine Frey, Ecole Polytechnique - CREST, Benjamin Lockwood, University of Pennsylvania, and Dmitry Taubinsky, University of California, Berkeley
Redistributive Income Taxation with Directed Technical Change—Jonas Loebbing, University of Cologne
Does Taxing Wealth Reduce Work Hours?—Michael Simkovic, University of Southern California, and Eric Allen, University of Southern California

DISCUSSANTS: Jonas Loebbing, University of Cologne, and Uwe Thuemmler, University of Zurich

STUDENT LOANS AND MARKETS FOR HIGHER EDUCATION
Meeting Room 9

SESSION CHAIR: Kim Rueben, Urban-Brookings Tax Policy Center
College Choice, Private Options, and the Incidence of Public Investment in Higher Education—John Bound, University of Michigan, and Andrew Simon, University of Michigan
Student Loan Choice Overload—Benjamin Marx, University of Illinois, and Lesley Turner, University of Maryland

Effects of Increased Student Loan Availability on Liquidity Constrained Students: Evidence from Annual Borrowing Limits—Lisa Dettling, Federal Reserve Board of Governors, and Sarena Goodman, Federal Reserve Board of Governors

DISCUSSANTS: Andrew Zeitlin, Georgetown University, Audrey Guo, Santa Clara University, Bo Zhao, Federal Reserve Bank of Boston, and Maxim Pinkovskiy, Federal Reserve Bank of New York
TAX AVOIDANCE
Meeting Room 10

SESSION CHAIR: Javier Vázquez-Grenno, Universitat de Barcelona


‘Real’ and Avoidance Responses to Income Taxation Among Older Couples: Evidence from a Canadian Reform—Derek Messacar, Statistics Canada

Estimating Taxpayer Responses to Top Tax Reforms—Michael Smart, University of Toronto, and James Uguccioni, University of Toronto

Exploiting the Intersection of Two Tax Schedules to Estimate the Elasticity of Taxable Income—Ali Abbas, Cornell University

DISCUSSANTS: Anil Kumar, Federal Reserve Bank of Dallas, and Tuomas Kosonen, Labour Institute for Economic Research

TAXATION OF FIRMS
Meeting Room 4

SESSION CHAIR: Miguel Almunia, CUNEF

Monitoring Tax Compliance By Multinationals Firms: Evidence from a Natural Experiment in Chile—Juan Carlos Sudrez Serrato, Duke University and NBER

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

Overclaimed Refunds, Undeclared Sales, and Invoice Mills: Estimating the Nature & Extent of VAT Noncompliance Using a Large Tax Cut—Mazhar Waseem, University of Manchester

Strategic or Confused Firms? Evidence from “Missing” Transactions in Uganda—Miguel Almunia, CUNEF, Jonas K. Hjort, Columbia University, Justine Knebelmann, Paris School of Economics, and Lin Tian, INSEAD

DISCUSSANTS: Zareh Asatryan, ZEW Mannheim and University of Mannheim, and Floris Zoutman, Norwegian School of Economics

TAXATION OVER TIME AND THE BUSINESS CYCLE
Meeting Room 6

SESSION CHAIR: Miguel Faria-e-Castro, Federal Reserve Bank of St. Louis

International Inequality and Fiscal Policy Cycles—Christian Moser, Columbia University

Quantifying the Welfare and Equality Effects of Carbon-Tax Policy—Will Peterman, Federal Reserve Board of Governors, Stephie Fried, Arizona State, and Kevin Novan, University of California, Davis

Regional Consumption Responses and the Aggregate Fiscal Multiplier—Marios Karabarbounis, Federal Reserve Bank of Richmond

The Nonlinear Effects of Fiscal Policy—Miguel Faria-e-Castro, Federal Reserve Bank of St. Louis

DISCUSSANTS: Musab Kurnaz, University of North Carolina at Charlotte, and Andrew Waxman, University of Texas at Austin

TAXES, INSIDER OWNERSHIP, AND CORPORATE GOVERNANCE
Meeting Room 2

SESSION CHAIR: Matthias Petutschnig, WU - Vienna University of Economics and Business

Whose Taxes Matter? the Effects of Institutional Ownership on Dividend Payout Policy Around Tax Rate Changes—Trent Krupa, University of Connecticut, and Steven Utke, University of Connecticut

Executive Compensation, Insider Trading Profitability, and Individual-Level Tax Rates—Nathan Chad Goldman, North Carolina State University, and Naim Bugra Ozel, The University of Texas at Dallas

Board Risk Oversight and Tax Planning—Mark Beasley, North Carolina State University, Nathan Chad Goldman, North Carolina State University, Christina Lewellen, North Carolina State University, and Michelle McAllister, Bryant University

Tax Avoidance in Family Firms: Evidence from Canada—Tao Zeng, Wilfrid Laurier University

DISCUSSANTS: Lisa De Simone, Stanford University, and Robert Hills, Pennsylvania State University

10:00 – 10:15 AM COFFEE BREAK
Grand Ballroom Foyer

10:15 – 11:45 AM CONCURRENT SESSIONS

CHARITY AND PUBLIC GOODS
Meeting Room 7

SESSION CHAIR: Ulrich Glogowsky, University of Munich

How Do Big Gifts Affect Rival Charities and Their Donors?—Jennifer Mayo, University of Michigan

The Bonus-Income Donation Norm—Michalis Drouvelis, University of Birmingham, Adam Isen, U.S. Department of the Treasury, and Benjamin Marx, University of Illinois

Public Subsidies and Hospital Quality of Care: Evidence from Property Tax Exemption—Brian D. Galle, Georgetown Law

Who to Target in Fundraising? A Field Experiment on Gift Exchange—Ulrich Glogowsky, University of Munich, Johannes Rincke, University of Erlangen-Nuremberg, and Tobias Cagala, Deutsche Bundesbank

DISCUSSANTS: Seung-Keun Martinez, University of Nottingham, Andrew Simon, University of Michigan, and Wanwan Yue, University of Texas at Dallas

DIRECTIONS FOR TAX POLICY
Meeting Room 2

SESSION CHAIR: Katherine Pratt, LMU Loyola Law School, Los Angeles

Gift and Estate Taxes and the Case for Deunification—Jay Alan Soled, Rutgers University

Making Tax Expenditures Work—Katherine Pratt, LMU Loyola Law School, Los Angeles

The Taxation of Crowdfunding for Medical Care—Sloan Speck, University of Colorado Law School

Loss Offset and Income Averaging—Jacob Nussim, Bar Ilan University
DISCUSSANTS: Sloan Speck, University of Colorado Law School, and Eleanor Wilking, New York University

FUNDAMENTAL CHALLENGES IN TAX DESIGN
Meeting Room 6

SESSION CHAIR: Abdou Ndiaye, New York University

Comprehensive or Separate Income Tax? A Sufficient Statistics Approach— Etienne Lehmann, University Pantheon-Assas Paris 2

Redistributive Income Taxation with Moral Hazard and Private Insurance— Abdou Ndiaye, New York University, Nicolas Werquin, Toulouse School of Economics, and Pawel Doligalski, University of Bristol

Optimal Benefit-Based Corporate Income Tax— Simon Naitram, University of the West Indies

Robust Optimal Income Taxation— Matthew Weinzierl, Harvard Business School, and Benjamin Lockwood, University of Pennsylvania

DISCUSSANTS: Zachary Liscow, Yale University, and Marcus Berliant, Washington University in St. Louis

LEGAL ISSUES IN TAX
Meeting Room 8

SESSION CHAIR: Doron Narotzki, The University of Akron

As Uncertain As Taxes— Peter Brok, Copenhagen Business School, Danish Finance Institute

Allocating Tax Transition Risk— Heather Field, University of California, Hastings College of Law

The Uneasy Case for Higher Business Taxes— Edward Fox, University of Michigan Law School, and Zachary Liscow, Yale University

DISCUSSANTS: Doron Narotzki, The University of Akron, and Sebastian Eichfelder, Otto-von-Guericke-Universität Magdeburg

LEGAL ISSUES IN TAX REFORM
Meeting Room 11

SESSION CHAIR: Yariv Brauner, University of Florida

Does Customary International Tax Law Exist?— Reuven Avi-Yonah, University of Michigan Law School

Modeling Consolidated Worldwide Corporate Income Taxation Allocated By Sales— Theodore P. Seto, Loyola Marymount University

Exploring Residual Profit Allocation— Sebastian Beer, International Monetary Fund, Ruud De Mooij, International Monetary Fund, Shafik Hebous, International Monetary Fund, Michael Keen, IMF Fiscal Affairs Department, and Li Liu, International Monetary Fund

DISCUSSANTS: Yariv Brauner, University of Florida, John Vella, University of Oxford, and James B. Mackie, EY

PROPERTY TAX ADMINISTRATION
Meeting Room 12

SESSION CHAIR: Kim Rueben, Urban-Brookings Tax Policy Center

Now You’re Tax-Exempt, Now You’re Not: The Case of Florida Assisted Living Facilities— Sarah Elizabeth Larson, University of Central Florida, and Deborah A. Carroll, University of Central Florida

Elderly Property Tax Credits and Residential Home Sales: Evidence from Maryland— Thomas Luke Spreen, University of Maryland, and Colton Reddington, University of Maryland

Estimating Returns to Scale in Property Assessment: Coordination Among Local Jurisdictions in New York— Yusun Kim, University of Connecticut, Yi Lin Hou, Syracuse University, and John M. Yinger, Syracuse University

Can State Oversight Improve Local Property Assessments? Evidence from Education Finance Reform in Kentucky— Alex Combs, University of Kentucky, John Foster, Southern Illinois University - Edwardsville, and Erin Troland, Federal Reserve Board of Governors

DISCUSSANTS: Kim Rueben, Urban-Brookings Tax Policy Center, and Robert D. Buschman, Georgia State University

RESEARCH ON HEALTH EXPENDITURE INCIDENCE
Meeting Room 4

SESSION CHAIR: Marcus Dillender, University of Illinois at Chicago


The Impact of Nearly Universal Insurance Coverage on Financial Health: Evidence from Medicare— Paul Goldsmith-Pinkham, Yale University, Maxim Pinkovskiy, Federal Reserve Bank of New York, and Jacob Wallace, Yale University
The Value of Health Insurance Coverage: Evidence from the Affordable Care Act’s Dependent Mandate and Subjective Wellbeing — Hugh Shiplett, University of British Columbia

DISCUSSANTS: Corina Mommaerts, University of Wisconsin, and Trevor S. Gallen, Purdue University

TAX COMPETITION & URBAN PUBLIC FINANCE
Meeting Room 10

SESSION CHAIR: Thomas Brosy, University of Michigan

Location-Based Development Impact Fee Programs and New Business Location Decisions — Gregory Scott Burge, University of Oklahoma

Highways, Voting, and Taxes — Paolo Campli, Università della Svizzera Italiana, and Raphael Parchet, Università della Svizzera Italiana

Taxes, Traffic Jam and Spillover in the Metropolis — Tidiane Ly, Università della Svizzera Italiana

Corporate Tax Competition Among County-Level Governments: A Quasi-Natural Experiment from China — Yukun Sun, Zhongnan University of Economics and Law

DISCUSSANTS: Thomas Brosy, University of Michigan, and Carlos Hurtado, University of Richmond

TAX EVASION AND DISTRIBUTIONAL EFFECTS
Meeting Room 5

SESSION CHAIR: Robert A. Weinberger, Urban-Brookings Tax Policy Center


Statutory Incidence and Sales Tax Compliance: Evidence from Wayfair — William Fox, University of Tennessee, Ena Hargaden, University of Tennessee, and LeAnn Luna, University of Tennessee

TAX EXPENDITURES IN DEVELOPING ECONOMIES
Meeting Room 9

SESSION CHAIR: Tom Neubig, Tax Sage Network

Informing the Legislative Process to Achieve a Solid Renewable Energy Tax Incentive Policy — Leyla Ates, Altinbas University, and Sevil Acar, Bogazici University

Are Tax Rates Too High in Developing Countries? Evidence from Randomized Property Tax Rates — Augustin Bergeron, Harvard University, Gabriel Tourek, Harvard University, and Jonathan Weigel, London School of Economics

DISCUSSANTS: Jacob Bastian, Rutgers University, Sebastian Beer, International Monetary Fund, and Hamlet Gutierrez Mata, Ministry of EconDirección General de Impuestos Internosomy of the Dominican Republic

NOON – 1:00 PM LUNCH ON YOUR OWN

1:00 – 2:30 PM Short Course, Rooms 8 – 10

THE BEHAVIORAL ECONOMICS OF TAXATION
Alex Rees-Jones, Cornell University

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