THURSDAY, NOVEMBER, 6

001. Mentoring Breakfast
NTA
Reception
7:00 to 8:15 am
The Westin Copley Place: Floor 4 - America Center

002. Future Challenges in Fiscal Federalism
Fiscal Federalism/Local Tax Competition
Complete Session
8:30 to 10:00 am
The Westin Copley Place: Floor 7 - Adams
Participants:
Implications of Technological Advances for Revenue Assignment *Bill Fox, University of Tennessee; George Zodrow, Rice Univ. Econ. Dept.; Bill Fox, University of Tennessee*
From Revenue Assignment to Revenue Structure: Alternative Approaches to Property Taxation in a New Era of Tax Competition *Joan Youngman, Lincoln Institute of Land Policy; Enid Slack, University of Toronto*
The State of Tax Administration in the US:Legacy Systems Meet the Economics of the 2020s *Billy Hamilton*
Managing Decentralization *Paul Smoke, New York University*
Session Organizer:
Paul Smoke, New York University
Chair:
Sally Wallace, EY
Discussant:
Roy W. Bahl

003. Determinants of State and Local Fiscal Policy
State and Local Taxes Including Property Taxes
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 4 - America Center
Participants:
Do State and Local Governments Offer Competitive Compensation? *Byron Lutz, Federal Reserve Board; David Ratner, Federal Reserve; Louise Sheiner, Brookings Institution*
Exploiting the Fine Print: The Politics of Property Tax Components in Taiwan *Chienhao Fu, Department of Public Finance, National Chengchi University*
The Fiscal and Economic Effects of the Biontech Shock *Eckhard Janeba, University of Mannheim; Felix Koehler, University of Mannheim; Davud Rostam-Afschar, University of Mannheim*
Chair:
Sutirtha Bagchi, sutirtha.bagchi@villanova.edu
Discussant:
Federico Corredor, Georgia State University

004. Inequality and Measurement
Inequality and Distribution/Macroeconomics and Fiscal Policy
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 4 - America North
Participants:
The US is Less Unequal Than We Think But Inequality Has Risen No Less Rapidly *Maxim Pinkovskiy, Federal Reserve Bank of New York; Xavier Sala-i-Martin, Columbia University; Beckett Pierce, Federal Reserve Bank of New York*
Has Income Mobility in the US Declined? Updating Studies of Income Mobility *Gerald Auten, US Treasury Department, Office of Tax Analysis; Geoffrey Gee*
Measurement Error in Survey Incomes Over Four Decades *Bruce Meyer, University of Chicago; Nikolas Mittag, Charles University; Derek Wu, University of Virginia*
Calibrating Survey and Administrative Data to Enable Local Tax Microsimulation *Max Ghenis, max@policyengine.org; Nikhil Woodruff, PolicyEngine*
Chair:
David Mitchell, dmitchell@equitablegrowth.org
Discussants:
Robert Triest, Department of Economics, Northeastern University
Robert Tannenwald, Federal Reserve Bank of Boston
Duncan Haystead, Penn Wharton Budget Model

005. Wage Subsidies and Tax Credits
The Social Safety Net
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 4 - America South
Participants:
Do Public Libraries Play a Role in Tax Filings and Earned Income Tax Credit Uptake? *Shannon Chen, University of Arizona; David Kenchington, David.Kenchington@asu.edu*
Do wage subsidies increase labor force participation? Evidence from 30 countries around the world *Jacob Bastian, Rutgers University*
The Incidence of the EITC: New Evidence from State EITC Policy Variation *Bennett Bunten, Coase-Sando Institute; Jacob Goldin, jsgoldin@uchicago.edu; Ian Peacock*
Chair:
Ryan Fraser, rcfraser@umich.edu
Discussant:
Maxime Gravoueille, maxime.gravoueille@monash.edu

006. Corporate Potpourri: Compliance, Incentives, and Insights
Corporate and Business Taxation
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 7 - Courier
Participants:
IRS Officials' Stock Holdings and Corporate Tax Outcomes *Michael Mayberry, University of Florida; Eashwar Nagaraj, University of Florida; Scott Rane, University of Florida*
The Macroeconomic Information Content of Corporate Estimated Tax Payments *Erin Henry, University of Arkansas; George Plesko, gplesko@uconn.edu; Dillon Walker, University of Arkansas*
Is C-SALT Harmful to Economic Health? *James R. Hines, University of Michigan*
Chair:
Eashwar Nagaraj, University of Florida

Discussants:
Christine Dobridge, Federal Reserve Board of Governors
Matthew Comey, matthew.comey@jct.gov
William Peterman, Federal Reserve Board of Governors

007. Tax Competition and Fiscal Externalities
Fiscal Federalism/Local Tax Competition
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 7 - Defender
Participants:
Strategic Interactions among Overlapping Governments: Evidence from School Finance Reforms *William Hoyt, Martin School of Public Administration and Department of Economics, University of Kentucky; David Schwegman, School of Public Affairs, American University; Eric Brunner, University of Connecticut*
Policy Competition in a Spatial Economy *David Agrawal, University of California, Irvine; Tidiane Ly, Syracuse University; Raphael Parchet, Università della Svizzera italiana*
Overlapping Jurisdictions and the Provision of Local Public Goods in U.S. Metropolitan Areas *Francesco Ruggieri, ruggieri.francesco@outlook.com*
Competition with Multiple Policy Instruments *David Agrawal, University of California, Irvine; Sebastian Siegloch, University of Cologne; Georg Thunecke, Max Planck Institute for Tax Law and Public Finance*
Chair:
Andrew Simon, University of Virginia
Discussants:
Damian Vergara, damiv@umich.edu
Traviss Cassidy, University of Alabama

008. Administration of the Safety Net
The Social Safety Net
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 7 - Empire
Participants:
Multiple Safety Net Program Participation: Incidence, Impediments, and Implications *Neil Cholli, Cornell University; Derek Wu, University of Virginia*
Self-Selection under Uncertainty: The Role of Capacity Constraints *Ines Badin, University of California, Davis*
SNAP, SSI, and Economic Security of Older Adults *Xi Yang, University of North Texas; Robert Moffitt, Johns Hopkins University*
Chair:
Ana Vasilj, University of Chicago Economics / University of Chicago Law School
Discussants:
Emily Elizabeth Dobson, edobson@umd.edu
Paola Gabriela Villa Paro, villap@umich.edu
Ana Vasilj, University of Chicago Economics / University of Chicago Law School

009. Tax Policy and MNE Investment
International Tax
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 2 - Gloucester/Newbury
Participants:
Changing Organizational Complexity: The Role of the International Provisions of Public Law 115-97 *Jennifer Blouin, University of Pennsylvania - Wharton; Tim Dowd, Joint Committee on Taxation; Paul Landefeld, Joint Committee on Taxation; Jacob Mortenson, Joint Committee on Taxation*
Minimum Tax Provisions and Globalization: A Quantitative Study of TCJA *Amparo Mercader, Georgetown University*
Protectionism and MNE Investments *Ayse Sule Ozdogan Laurenz, Vienna University of Economics and Business; Xixi Zhang, IESEG School of Management*
Tax Arbitration and Foreign Direct Investments: A Comparison between Developed and Developing Countries *Xixi Zhang, IESEG School of Management*
Chair:
Katarzyna Bilicka, Utah State University
Discussants:
Xixi Zhang, IESEG School of Management
Amparo Mercader, Georgetown University
Jennifer Blouin, University of Pennsylvania - Wharton

010. Taxes and Firms in Developing Countries
Public Finance in Developing Countries
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 7 - Great Republic
Participants:
Incentives for Competitiveness and Employment: The Case of India's Apparel Sector *Chinmay N. Korgaonkar, University of Kentucky*
Regulating Information and Competition: Evidence from Fintech SME Loans *Andre Sztutman, Carnegie Mellon University*
Digitizing Tax Enforcement: Evidence from a Point-of-Sale VAT Compliance Reform in Pakistan *Bahawal Shahryar, bshahrya@iu.edu*
Chair:
Davud Rostam-Afschar, University of Mannheim
Discussant:
Andre Sztutman, Carnegie Mellon University

011. Beyond Pigou: Evidence on Efficiency, Equity, and Policy Instruments
Excise, Consumption, Commodity, Energy and Environmental Taxes
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 7 - Helicon
Participants:
A Simple Consumption Tax to Reduce Carbon Emissions *Michael Overesch, University of Cologne; Celine Wasem, cwasem@wiso.uni-koeln.de*
A Welfare Analysis of Policies Impacting Climate Change *Ben Sprung-Keyser, bsprungk@wharton.upenn.edu; Nathaniel Hendren, Harvard University, Department Of Economics*
Should Environmental Taxes Be Adjusted Because They Are Regressive? *Ashley Craig, Australian National University; Thomas Lloyd, University of Michigan; Dylan Moore, dtmoore@hawaii.edu*
Understanding Output-Based Pricing Systems *Wei Cui,*

wei.cui@ubc.ca
Chair:
Maria Coelho, International Monetary Fund
Discussants:
Beomyun Kim, Iowa State University
Celine Wasem, cwasem@wiso.uni-koeln.de

012. Pen Pals with the IRS
Corporate and Business Taxation
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 4 - Independence
Participants:
Negotiating Taxes *Eva Davoine, UC Berkeley; Sebastien Laffitte*
Does Private Tax Disclosure Reduce Audit Risk? *Andrew Belnap, University of Texas at Austin; Jeff Hoopes, University of North Carolina at Chapel Hill*
Private Letter Rulings: Unlocking Tax Certainty, Triggering IRS Monitoring *Jesse Gardner, jgrdnr@clemson.edu; Ryan Polk, Clemson University; Courtney Yazzie, Clemson University*
When the IRS Speaks: Investor Valuation of Private Letter Rulings and Tax Opinions in Corporate Spin-offs *Shannon Chen, University of Arizona; Stephen Lusch, University of Kentucky; Frank Murphy; Junwei Xia, Texas A&M University*
Chair:
Stephen Lusch, University of Kentucky
Discussants:
Samantha Liew, University of Connecticut
Tyler Menzer, tyler.menze@tcu.edu

013. Tax Complexity and Tax Design
Tax Enforcement and Evasion
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 7 - Parliament
Participants:
Empirical Tax Complexity *Jonathan Choi, University of Southern California; Ariel Jurow Kleiman, USC Gould School of Law*
Taxing Complexity *Michael Love, Columbia Law School*
The Quiet Revolution in Tax-Based Spending and Regulation *Lily Batchelder, NYU School of Law*
The effect of tax complexity *Daniel Schaffa, University of Richmond Law School*
Chair:
Daniel Schaffa, University of Richmond Law School
Discussant:
Jon Endean, Brooklyn Law School

014. Taxation and Innovation
Investment and Innovation
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 7 - Adams
Participants:
Is Innovation an response to Tax Incentives ? - evidence from the german R&D Tax Credit *Samuel Maeurer, University of Mannheim; Johannes Voget, University of Mannheim, Germany*
The Effects of Artificial Intelligence on Jobs: Evidence from an AI Subsidy Program *Shantanu Khanna, s.khanna@northeastern.edu*
What doesn't kill us makes us stronger? Corporate taxation and total factor productivity growth *Sebastian Eichfelder, Otto-von-Guericke-Universität Magdeburg; Kelly Wentland, George Mason University; Hang Nguyen*
Chair:
Shantanu Khanna, Northeastern University
Discussants:
Andrey Timofeev, atimofeev@gsu.edu
Vishal Baloria
Mario Leccese, Boston University

015. Crypto, Credits, and Consumption: Tax Policy in a Changing Economy
Excise, Consumption, Commodity, Energy and Environmental Taxes
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 4 - America North
Participants:
Consumption Taxes and the Constitution *Brian Galle, UC Berkeley*
Offsetting the Burden of Tariffs on Low- and Middle-Income Families *Janet Holtzblatt, Urban-Brookings Tax Policy Center; Robert McClelland, Urban-Brookings Tax Policy Center*
Tax Policy and Digital Money: An Overview *David Agrawal, University of California, Irvine; Shafik Hebous, IMF*
The Design of a Digital Sales Tax Base to Include B2C Products and Exempt B2B Purchases *Karl Frieden, Council On State Taxation*
Chair:
Davud Rostam-Afschar
Discussant:
Xuan Wang, Peking University

016. Tax Evasion and Enforcement: Measurement and Estimation
Tax Enforcement and Evasion
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 4 - America South
Participants:
Marginal Tax Rates and Income Tax Noncompliance *Jason DeBacker, University of South Carolina; Alexander Yuskavage, Department of the Treasury; Bradley T. Heim, University of Central Florida*
Misreported Income and the Dynamics of Income Inequality *John Iselin, Congressional Budget Office; Daniel Reck, University of Maryland*
Undetected Income: Identification, Estimation, and Uncertainty *Patrick Vossler; Aviv Caspi, Stanford University; Jonathan Hennessy; Zaynah Javed; John Guyton, Internal Revenue Service; Andrew Johns, Internal Revenue Service; Jacob Goldin, University of Chicago Law School; Daniel Ho*
Chair:
John Ricco, The Budget Lab at Yale
Discussants:
Matthew Pierson, The Wharton School, University of

Pennsylvania
John Ricco, The Budget Lab at Yale

017. Wage Against the Machine
Corporate and Business Taxation
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 7 - Courier
Participants:
Do higher corporate taxes reduce wages or working hours? *Sebastian Eichfelder, Otto von Gueriekellan Magdeburg; Hang Nguyen; Kelly Wentland, George Mason University*
Making Employers: The Effects of Hiring Subsidies in a Large-Scale Randomized Experiment *Elias Einiö, VATT; Annika Nivala, VATT Institute for Economic Research*
How Are Domestic Workers Affected by Foreign Tax Changes? *David Agrawal, University of California, Irvine; Maximilian Todtenhaupt, Norwegian School of Economics & Leibniz University Hannover*
Chair:
Elena Patel, Department of the Treasury
Discussant:
Jacob Mortenson, Joint Committee on Taxation

018. School Finance and Teacher Effectiveness
Health and Education
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 7 - Defender
Participants:
Not Beating the Heat: Disentangling Heat's Effect on Students and Teachers *Mary Quiroga, University of Michigan*
The Impact of Moody's Bond Rating Recalibration on School District Financing and Outcomes *Eric Brunner, eric.brunner@uconn.edu; Jinhai Yu, jinhai.yu@uconn.edu*
The Impact of School Facility Finance Reforms on the Distribution of School Spending, Educational Attainment and Earnings *Eric Brunner, eric.brunner@uconn.edu; David Schwegman, School of Public Affairs, American University*
Welfare Added? Optimal Teacher Allocations with Value-Added Scores *Michael Ricks, mricks4@unl.edu*
Chair:
Eric Brunner, University of Connecticut
Discussants:
Ross Milton, Rtmilton@wisc.edu
Andrew Simon, University of Virginia

019. Wealth and Estate Taxation
Retirement, Savings, Bequests, and Estate taxes
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 7 - Empire
Participants:
Death and Taxes: Does the Lock-in Effect Fade when Gains must be Taxed at Death? *Sobia Jafry, University of Toronto*
Charitable Pledges and Deductible Hedges: Estate Tax Uncertainty and Charitable Giving *Adam Tucker, atucker9@umd.edu*
Inheritance taxes and family firms in Germany *Gedeão Locks, glocks@diw.de*
Chair:
Andrew Samwick, andrew.samwick@dartmouth.edu
Discussant:
Robert McClelland, Urban-Brookings Tax Policy Center

020. Consumption Taxes, Fines, and Social Safety Nets
Optimal Taxation
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 2 - Gloucester/Newbury
Participants:
Statutory Incidence of Ad Valorem Taxes: Revisiting Classical Theory and Policy Implications *Konstantin Poensgen, konstantinpoensgen@fas.harvard.edu*
Optimal Taxation and the Great MTR Pivot *Robert Moffitt, Johns Hopkins University; John Green; Emma Kalish*
Should Criminal Fines be Income-Dependent? Theory, and Evidence from Finnish Speeding Fines *Aaron Payne, The Wharton School at the University of Pennsylvania*
Chair:
James R. Hines, University of Michigan
Discussant:
William Hoyt, Martin School of Public Administration and Department of Economics, University of Kentucky

021. Subnational Taxation and Economic Development
Public Finance in Developing Countries
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 7 - Great Republic
Participants:
A Policy Shock as Structural Break: A Recent Case in China's Land Rent Financing for Infrastructure *Yilin Hou, Syracuse University; Lin Li; Lei Shao, leishao@cufe.edu.cn*
How Do Business Owners Run Governments? Evidence from Brazilian Municipalities *Socorro Martinez, Universidad de Los Andes*
Royalties Distribution and Subnational Governments Performance: Evidence from Colombia *Federico Corredor, Georgia State University; Jorge Martinez, Georgia State University*
Chair:
Socorro Martinez, Universidad de Los Andes
Discussant:
Federico Corredor, Georgia State University

022. The Impacts of Public Pension Programs
Retirement, Savings, Bequests, and Estate taxes
Complete Session
10:15 to 11:45 am
The Westin Copley Place: Floor 7 - Helicon
Participants:
Public Pensions and the Strategic Timing of Formal Employment *Jonathan Leganza, Clemson University*
Live Longer and Healthier: Impact of Pension Income for Low-Income Retirees *Han Ye, University of Mannheim; Chiara Malavasi, ZEW Mannheim*
Is the Adjustment of Social Security Benefits Actuarially Fair, and If So, for Whom *Irena Dushi, SSA; Leora Friedberg, lf6s@virginia.edu; anthony webb*
Early Access to Social Security Wealth: A Welfare Analysis *Erin Cottle Hunt, Reed College*
Chair:
Jonathan Leganza, Clemson University

Discussants:
Margaret Lay, Mt. Holyoke College
Karen Smith, Urban Institute

023. Tax Evasion, Corporate Behavior, and Norms
Tax Enforcement and Evasion
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 4 - Independence
Participants:
Behavioral Effects of Tax Enforcement on Non-Compliant Business Taxpayers: Evidence from Administrative Tax Data *Alex Turk, Internal Revenue Service; Yan Sun, Internal Revenue Service; Brett Collins, Internal Revenue Service; Mark Payne, Internal Revenue Service; Hyeongyul "Sean" Roh, sean.roh@irs.gov; Chris Wilson, IRS*
How Long Does the Impact of Corruption Persist? Evidence From Self-Reported Tax Morale by Multi-Generational Immigrants *Abu Bakkar Siddique, Florida Atlantic University*
The Tax Authority as Social Media Influencer *Benjamin Yost, yostb@bc.edu*
Corporate Patent Transfers to Tax Havens *Angie Pae, angiepae@umich.edu*
Chair:
Evelyn Smith, eannes@umich.edu
Discussant:
Alina Pfrang, Stanford University

024. Property Tax Policies and Alternatives
State and Local Taxes Including Property Taxes
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 7 - Parliament
Participants:
The effect of the historical property tax credit on state and local economic development *Naomi Feldman, naomi.feldman@mail.huji.ac.il; Nirupama Rao, University of Michigan Ross School of Business; Elena Patel, The Brookings Institution; Laura Kawano, University of Michigan; Shanthi Ramnath, Federal Reserve Bank of Chicago*
Leverage and the Capital Gains Tax: An Exploration of a New Basis for Housing Taxation *Nathan Seegert, Northeastern University*
How Does Tax Regulation Affect Accounting Firms' Demand for U.S. Tax Accountants: Evidence from the TCJA *Katie Daugherty, Indiana University*
Chair:
Zareh Asatryan, ZEW
Discussants:
Yilin Hou, Syracuse University
Tyler Menzer, tyler.menze@tcu.edu

025. Lunch & Keynote: The Role of Policy Analysts in Addressing Fiscal Issues - Presented by Douglas Elmendorf
NTA
Plenary Session
12:00 to 1:30 pm
The Westin Copley Place: America North & Center

026. Plenary Session: Eye of the Beholder: Assessment of the One, Big, Beautiful Bill
NTA
Plenary Session
1:45 to 3:15 pm
The Westin Copley Place: Floor 4 - America South

027. Fiscal Rules, Capital Finance, and Infrastructure Delivery
Fiscal Federalism/Local Tax Competition
Paper Session
3:45 to 5:15 pm
The Westin Copley Place: Floor 7 - Adams
Participants:
A Bid Strategy for Earlier Payment: Evidence and Implications of Front-End Loading in Procurement, *Justin Marion, University of California, Santa Cruz*
Cities and Balanced Budget Rules *Benedict Jimenez, Georgia State University*
State Capacity and Infrastructure Costs *Zachary Liscow, zachary.liscow@yale.edu; William Nober, Columbia University; Cailin Slattery, University of California, Berkeley*
Chair:
Justin Marion, University of California, Santa Cruz
Discussants:
Zareh Asatryan, ZEW
Zachary Liscow, Yale Law School

028. Taxes, Technology, and Regulation
Investment and Innovation
Paper Session
3:45 to 5:15 pm
The Westin Copley Place: Floor 4 - America Center
Participants:
Attorney Malpractice and AI: Tax and Estate Planning Case Study *Jay Soled, Rutgers Business School*
Tax Levers for Safer AI Future *Mirit Eyal, University of Alabama School of Law*
Rethinking IRS Non-Discrimination Rules for Non-Wage Compensation *Eleanor Wilking, ewilking@cornell.edu*
Chair:
Mindy Herzfeld, University of Florida Levin College of Law
Discussant:
Jay Soled, Rutgers Business School

029. Behavioral Insights on Social Preferences and Consumption
Behavioral Public Finance
Paper Session
3:45 to 5:15 pm
The Westin Copley Place: Floor 4 - America North
Participants:
Relative income and generosity *Enda Hargaden, University College Dublin*
Behavioral Responses to Taxation of Inherited Property *Sarah Baker, sarah.baker@berkeley.edu*
Revealed vs. Stated Preferences: A Meta-analysis of Marginal Propensity to Consume *Merinda Zywicz, mzywicz@gmail.com; Anna Sokolova, University of Nevada Reno*
Altruistic Behavior and Government Interventions in Times of Crisis *Maximilian Todtenhaupt, Norwegian School of Economics & Leibniz University Hannover*
Chair:
Maximilian Todtenhaupt, Norwegian School of Economics

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Discussants:

Dena Lomonosov, University of Wisconsin-Madison
Vishal Baloria
Gerardo Sanz-Maldonado, University of Michigan: Ann Arbor

030. Cross-Border Shopping and Tax Induced Mobility

State and Local Taxes Including Property Taxes
Paper Session
3:45 to 5:15 pm
The Westin Copley Place: Floor 7 - Courier

Participants:

How State Taxes Affect Workers' Residential Location: Evidence from a Pilot Study *Xinyu Chen, University of Michigan*

Income Taxes and the Residential Mobility of Top Income Earners: Evidence from US and UK Households in Switzerland *Michael Stimmelmayr, University of Bath; Marko Koethenbuerger, ETH Zurich (Swiss Federal Institute of Technology in Zurich)*

Will Travel for Packages: The Effect of Economic Nexus Standards on Cross-Border Package Delivery *Patrick Hopkins, Texas Christian University; Stephen Lusch, University of Kentucky*

The Incidence of State Sales Tax Exemptions on Over-the-Counter Drugs and Potential Cross-Border Responses *Shuangyu Chen, Indiana University Bloomington*

Chair:

Andrey Yushkov, University of Illinois Chicago

Discussant:

Alannah Shute, North Carolina General Assembly

031. Redistribution in Theory and Practice

Inequality and Distribution/Macroeconomics and Fiscal Policy
Paper Session
3:45 to 5:15 pm
The Westin Copley Place: Floor 7 - Defender

Participants:

Assessing the Predistribution Revolution *Rebecca Kysar, Fordham Law School; David Kamin, New York University School of Law*

Justifying Social Safety Nets *Theodore Seto, LMU Loyola Law School*

Taxes and Tournaments *Alex Raskolnikov, Columbia Law School*

Chair:

David Mitchell, dmitchell@equitablegrowth.org

Discussants:

Jacob Nussim, Bar Ilan University
Beverly Moran, moranhe@bc.edu

032. Coordination in International Tax

International Tax
Paper Session
3:45 to 5:15 pm
The Westin Copley Place: Floor 7 - Empire

Participants:

A New Account of Early U.S. Tax Treaty Practice *Wei Cui, wei.cui@ubc.ca*

Free to Roam, Hard to Tax? Assessing the Tax Implications of Digital Nomad Visas *Hannah Gundert, Leibniz-Zentrum für Europäische Wirtschaftsforschung Mannheim; Julia Spix, ZEW – Leibniz Centre for European Economic Research*

Chair:

Christine Dobridge, Federal Reserve Board of Governors

Discussants:

Julia Spix, ZEW – Leibniz Centre for European Economic Research
Paul Ahey, Ghana Revenue Authority
Wei Cui, wei.cui@ubc.ca

033. Legal Perspectives on the Trump Tariffs

International Tax
Complete Session
3:45 to 5:15 pm
The Westin Copley Place: Floor 2 - Gloucester/Newbury

Participants:

Examining the Tariff Power: A Framework for Understanding Delegation of the Taxing Power *Jon Endean, Brooklyn Law School*

Executive Tariffs and the Taxing Power *Ari Glogower, Northwestern Pritzker School of Law; Conor Clarke, Washington University in St. Louis*

A Tax Perspective on Executive Tariff Powers *Susan Morse, The University of Texas School of Law; Shu Yi Oei, Boston College Law School; Diane Ring, Boston College Law School*

From Relic to Relevance, The Resurgence of Tariffs *Reuven Avi-Yonah, Univ. of Michigan Law School; Doron Narotzki, The University of Akron*

Chair:

Reuven Avi-Yonah, Univ. of Michigan Law School

Discussants:

KAREN SHEPPARD, karensheppard24@gmail.com
Dhammika Dharmapala, dharmap@berkeley.edu

034. Realization

Corporate and Business Taxation
Paper Session
3:45 to 5:15 pm
The Westin Copley Place: Floor 7 - Helicon

Participants:

Does Moore Have Bite? *Sloan Speck, sloan.speck@colorado.edu*

Return-to-Basis Taxation *Thomas J. Brennan, Harvard Law School; Daniel Halperin, Harvard Law School*

The Forgotten Attribution Power *Alex Zhang, Emory University Law School*

Tax Holidays *Brian Galle, UC Berkeley; Daniel Hemel, New York University School of Law*

Chair:

Brian Galle, UC Berkeley

Discussant:

Michael Love, Columbia Law School

035. Impact of Pension Reforms

Retirement, Savings, Bequests, and Estate taxes
Paper Session
3:45 to 5:15 pm
The Westin Copley Place: Floor 4 - Independence

Participants:

Leveraging Tax Data to Measure the Potential Impact of Broadening Social Security's Revenue Base *Karen Smith, Urban Institute; Richard Johnson, Urban Institute*

Pension eligibility criteria in a setting with informality *Margaret Lay, Mt. Holyoke College*

The Impact of Pension Reforms in Firms and Local Labor Markets *Santiago Caicedo; Adrian Lerche; Henning Schatz, LMU Munich; Arthur Seibold, LMU Munich*

The Role of Social Security Wealth in Wealth Inequality: 1989 to 2022 *Elizabeth Ash, Northwestern University; Nadia Karamcheva, Congressional Budget Office*

Chair:
Karen Smith, Urban Institute

Discussants:
Jonathan Leganza, Clemson University
Gedeão Locks, glocks@diw.de

036. In Honor of Ronald C. Fisher and His Landmark Text on State and Local Public Finance: Is the US system of fiscal federalism too "SALTY"?
State and Local Taxes Including Property Taxes
Paper Session
3:45 to 5:15 pm
The Westin Copley Place: Floor 7 - North Star

Participants:

Geographic Inequality and the SALT Deduction *Gladriel Shobe, shobeg@law.byu.edu*

SALT Cap Workarounds *Matthew Comey, matthew.comey@jct.gov; William Gorman, Joint Committee on Taxation; Brian Gallagher, Joint Committee on Taxation*

The Effect of TCJA on Public Education Finance and Expenditures *Erin Huffer Kramer, emh2257@tc.columbia.edu; Andrew Samwick, andrew.samwick@dartmouth.edu*

The Impact of the Tax Cuts and Jobs Act on Support for Schools *William Hoyt, Martin School of Public Administration and Department of Economics, University of Kentucky; Tangchen Liu, University of Kentucky; Caroline Weber, Martin School of Public Policy & Administration, University of Kentucky; Ron Zimmer, University of Kentucky*

Chair:
William Hoyt, Martin School of Public Administration and Department of Economics, University of Kentucky

Discussants:
Andrew Samwick, andrew.samwick@dartmouth.edu
William Hoyt, Martin School of Public Administration and Department of Economics, University of Kentucky

037. In Honor of Ronald C. Fisher and His Landmark Text on State and Local Public Finance: Property Value Assessment
State and Local Taxes Including Property Taxes
Paper Session
3:45 to 5:15 pm
The Westin Copley Place: Floor 7 - Parliament

Participants:

Does Centralization Matter? The Equity and Cost Implications of State Property Tax Assessment *Geoffrey Propheter, University of Colorado Denver; Luke Spreen, University of Maryland*

Fiscal Externalities of Transaction Taxes: Evidence from the Los Angeles Mansion Tax *Tejaswi Velayudhan, University of California Irvine*

Unanticipated Property Tax Shocks, Tax Delinquency, and the Role of Conventional Mortgages *Fernanda Alfaro, Universidad Católica del Norte; Timothy Hodge, Oakland University*

Who Benefits from Property Underassessment in Poor Counties? *Erin Troland, erin.e.troland@frb.gov*

Chair:
Rob Wassmer, California State University, Sacramento

Discussants:
Erin Troland, erin.e.troland@frb.gov
Luke Spreen, University of Maryland
Tejaswi Velayudhan, University of California Irvine
Timothy Hodge, Oakland University

038. Business Meeting and Presidential Address
NTA
Plenary Session
5:30 to 6:30 pm
The Westin Copley Place: Floor 4 - America South

039. Thursday Welcome Reception
NTA
Reception
6:30 to 7:45 pm
The Westin Copley Place: Floor 4 - America Foyer

040. Viewing of The Documentary "Death & Taxes"
NTA
Reception
8:00 to 9:30 pm
The Westin Copley Place: Floor 7 - Empire

FRIDAY, NOVEMBER, 7

041. Careers Beyond Academia Breakfast
NTA
Reception
7:00 to 8:15 am
The Westin Copley Place: Floor 4 - America Center

042. From Paycheck to Payout: Wealth and Income in Retirement
Retirement, Savings, Bequests, and Estate taxes
Complete Session
8:30 to 10:00 am
The Westin Copley Place: Floor 7 - Adams

Participants:

Getting Better: Changes in Retiree Income Over Time *Peter Brady, Investment Company Institute (ICI); Steven Bass, Investment Company Institute (ICI)*

Simulating Reforms to Taxation of Social Security Benefits *Max Ghenis, max@policyengine.org; Nikhil Woodruff, PolicyEngine; Pavel Makarchuk, PolicyEngine*

Is There a Tipping Point: Objective and Subjective Measures of Debt and Retirees' Wellbeing *Sarah Holden, Investment Company Institute (ICI); Jason Seligman, Investment Company Institute; Emily Williams, emily.williams@ici.org*

New Evidence on the Intensive Margins of Annuity Demand *Brent J. Davis, TIAA Institute; James Poterba, MIT and NBER; David P. Richardson, TIAA Institute; Jeffrey R Brown, University of Illinois and NBER*

Session Organizer:
Jason Seligman, Investment Company Institute

Chair:

Sarah Holden, Investment Company Institute (ICI)
Discussants:
Lindsay Jacobs
Leora Friedberg, lf6s@virginia.edu

043. Economic Shocks and Retirement Choices
Retirement, Savings, Bequests, and Estate taxes
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 4 - America Center
Participants:
Intergenerational Housing Transfers and the Spatial Misallocation of Talent: A Geography of Missed Opportunities *Bluebery Planterose, Paris School of Economics*
The Impacts of Increasing Social Security Retirement Ages: Varied Responses Across Occupations *Lindsay Jacobs, lpjacobs@wisc.edu*
Wealth Shocks, Endogenous Retirement, and Consumption *Aspen Gorry, Clemson University; Erin Cottle Hunt, Reed College; Jonathan Leganza, Clemson University*
How Do Tax Incentives Influence Employer Decisions to Offer Retirement Benefits? *Adam Bloomfield, adam.bloomfield@gmail.com; Lucas Goodman, Treasury Department; Shanthi Ramnath, Federal Reserve Bank of Chicago; Sita Slavov*
Chair:
Erin Cottle Hunt, Reed College
Discussant:
Dhiren Patki, Federal Reserve Bank of Boston

044. Taxes and Choice of Entity
Corporate and Business Taxation
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 4 - America North
Participants:
Efficiency Considerations in the Taxation of Compensatory Partnership Interests *David Hasen, University of Florida Levin College of Law*
Revisiting the Corporate Tax Debate: The Role of Economic Rents and Flexibility *Edward Fox, University of Michigan; Michael Love, Columbia Law School; Zachary Liscow, Yale Law School*
The Origins of the Corporate Income Tax: An Event Study Approach *Dhammika Dharmapala, dharmap@berkeley.edu*
Chair:
Daniel Hemel, University of Chicago
Discussant:
Thomas J. Brennan, Harvard Law School

045. Beyond the First Sip:New Insights into Consumer Response to Excise Taxes
Excise, Consumption, Commodity, Energy and Environmental Taxes
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 4 - America South
Participants:
Assessing the impacts of alcohol sales restrictions *Tuomas Kosonen, VATT Institute for Economic Research; Sami Jysmä, Labor Institute for Economic Research, and Tampere University; Arnaldur Stefansson, University of Iceland; Lukas Worku, lukas.worku@tuni.fi*
Excise Tax Burden and Food Spending Behavior: Evidence from Single Middle-Aged Men in the U.S. *Yuwei Zhang, Syracuse University*
The Cook County Tax on Sweetened Beverages: The Impact on Purchases of its Announcement, Implementation, and Repeal *Felipe Lozano-Rojas, University of Georgia*
Taxing the Sweet Tooth: The Differential Impact of Large Sales Tax Changes *Beomyun Kim, Iowa State University*
Chair:
Felipe Lozano-Rojas, University of Georgia
Discussant:
Tuomas Kosonen, VATT Institute for Economic Research

046. Minimum Tax Regimes and Tax Planning
International Tax
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 7 - Courier
Participants:
Effect of GILTI on U.S. MNEs' Global Investment and Reporting Activity *Jane Song, University of Missouri; Zahrah Abdulrauf, Yale University; Benjamin Glass, United States Department of the Treasury; Petr Jansky, Charles University*
MNE Responses to the Global Minimum Tax *Tom Zawisza, OECD; Felix Hugger, OECD*
The Arm's Length Standard at a Crossroads: Theory, Practice, and Reform *Amparo Mercader, Georgetown University*
The Taxer of Last Resort *Adam Kern, University of San Diego*
Chair:
Alina Pfrang, Stanford University
Discussants:
Amparo Mercader, Georgetown University
Tom Zawisza, OECD
Jane Song, University of Missouri
Adam Kern, University of San Diego

047. Taxation of Households
Taxes and the Family/Children
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 7 - Defender
Participants:
A Tale of Two Incomes: Notches, Bunching, and Joint Earnings Decisions *Ellen Stuart, The University of Sydney; Ashley Craig, Australian National University; Steven Hamilton, George Washington University*
Beyond Population Growth: How Fertility Decisions Shape Household Carbon Footprints *Niaoniao You, University of Michigan*
Loss of Marital Gains from the Division of Labor and Divorce *Junya Hamaaki, hamaaki@hosei.ac.jp; Yoshitomo Ogawa, Kwansei Gakuin University*
Taxation of Couples: Payroll Taxes and Transferable Benefits *Ana Paula Franco, University of Michigan*
Chair:
Sara LaLumia, Williams College

048. Family Support in the Tax Code
Taxes and the Family/Children

Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 7 - Empire
Participants:
- Effects of Government-Supported Free Tax Assistance on Low-Income Households: Evidence from the Volunteer Income Tax Assistance (VITA) Program *Sakshi Bhardwaj, University of Wisconsin-Whitewater*
- Evaluating the Impact of Expanded Tax Credits on the Wellbeing of Puerto Rican Families *Jacob Bastian, Rutgers University*
- Baby Steps in Tax Policy: Impacts of the Federal Adoption Tax Credit *Chandler Inman, University of Michigan*

Chair:
Tatiana Homonoff, New York University
Discussants:
Emily Elizabeth Dobson, edobson@umd.edu
Tatiana Homonoff, New York University

049. International
International Tax
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 2 - Gloucester/Newbury
Participants:
- Effective MNE Tax Management Practices *Santiago Gomez, Steptoe LLP*
- State sovereignty, individual autonomy and the jurisdiction to tax *John Vella, University of Oxford*
- What's Next After Amount A? *Mindy Herzfeld, University of Florida Levin College of Law*
- A Perfect Storm: Executive Orders and Tax Law *Reuven Avi-Yonah, Univ. of Michigan Law School*

Chair:
Susan Morse, The University of Texas School of Law
Discussant:
James R. Hines, University of Michigan

050. Debits, Credits, and Taxes
Corporate and Business Taxation
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 7 - Great Republic
Participants:
- Financial Reporting-Influenced Tax Policy *Erik Beardsley, University of Illinois; Brayden Bulloch, University of Wisconsin - Madison; Michelle Hutchens, University of Illinois at Urbana-Champaign; Daniel Lynch*
- The Value of Context: Using LLMs to Model the Interactions Between Firms' Financial Statement Text, Pre-tax Income, and Tax Expense *Andrew Belnap, University of Texas at Austin; Till Muenster, University of Mannheim*
- Tax Uncertainty and Auditor-Provided Tax Services: The Impact of Regulatory Changes in the EU *Daniel Lynch; Stefanie Pendl, stefanie.pendl@wu.ac.at*

Chair:
Ricky Yao, The University of Hong Kong
Discussant:
Erin Towery, University of Georgia

051. Wage Taxation and Employment
Individual Taxation and Labor Supply
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 7 - Helicon
Participants:
- Confiscatory tax rates: intended and unintended effects *Carlo Fiorio, University of Milan; Francesco Figari, University of Eastern Piedmont*
- Taxing high wages: Evidence from the Netherlands *Wouter Leenders, UC Berkeley*
- Wage and Employment Effects of Wage Subsidies *Maxime Gravoueille, maxime.gravoueille@monash.edu*

Chair:
Enda Hargaden
Discussant:
Ben Sprung-Keyser, bsprungk@wharton.upenn.edu

052. Expanding the Frontier of Taxation: Technology, Transparency, and Trust
Public Finance in Developing Countries
Panel Discussion
8:30 to 10:00 am
The Westin Copley Place: Floor 4 - Independence
Session Organizer:
Dario Tortarolo, World Bank
Panelists:
Mahvish Shaukat, World Bank Research Group
Pierre Bachas
Oyebola Okunogbe, The World Bank
Moderator:
Benito Salomão, basalomao@benitosalomao.com.br

053. In Honor of Ronald C. Fisher and His Landmark Text on State and Local Public Finance: Incidence and equity considerations
State and Local Taxes Including Property Taxes
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 7 - North Star
Participants:
- Does Business Pay Its Fair Share of State and Local Taxes? *Karl Frieden, Council On State Taxation*
- Equity and Efficiency in Property Tax Assessments *Christopher Berry, University of Chicago; Jacob Goldin, University of Chicago Law School; Daniel Ho; Evelyn Smith, eannes@umich.edu*
- User Fees' Progressive Promise *Ariel Jurow Kleiman, ajurowkleiman@law.usc.edu*
- The Incidence and Efficiency of Land Value Taxation *Caleb Wroblewski, caleb.wroblewski@gmail.com; Anders Yding, University of California, Berkeley*

Chair:
Rob Wassmer, California State University, Sacramento
Discussants:
Iuliia Shybalkina, University of Kentucky
Rob Wassmer, California State University, Sacramento

054. Tax Enforcement, VATs, and Information Exchange
Tax Enforcement and Evasion
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 7 - Parliament

Participants:

Improving VAT Compliance by Switching Who Remits the Tax: Evidence from Construction Firms *Aliisa Koivisto, Massachusetts Institute of Technology; Annika Nivala, VATT Institute for Economic Research*

Missing Trader VAT Fraud in the EU: Evidence from Cross-Border Audits *Zareh Asatryan, ZEW*

The Political Economy of Big Data *Jing Huang, Virginia Tech*

Chair:

Annika Nivala, VATT Institute for Economic Research

Discussants:

Tejaswi Velayudhan, University of California Irvine
Xuan Wang, Peking University

055. Property Taxation and Its Socioeconomic Ripple Effects

State and Local Taxes Including Property Taxes
Complete Session
10:15 to 11:45 am
The Westin Copley Place: Floor 7 - Adams

Participants:

Partisan Inequality in Property Tax Assessments: A Fiscal Burden on Political Minorities *Ankit Kalda, Indiana University*

Who Really Pays: the Short-term Incidence of the Property Tax in Philadelphia *Lei Ding, FRB Philadelphia; Yilin Hou, Syracuse University*

Property Tax Assessment and Housing Market Cycles *Christopher Berry, University of Chicago*

The Potential and Utility of Land Value Taxation – A Theoretical Framework and Simulation *Yilin Hou, Syracuse University; Lei Shao, leishao@cufe.edu.cn*

Chair:

Yilin Hou, Syracuse University

Discussants:

Luke Rodgers, Florida State University
William Hoyt, Martin School of Public Administration and Department of Economics, University of Kentucky
Jing Xu, Southwestern University of Finance and Economics

056. Taxing Intergenerational Wealth Transfers

Optimal Taxation
Complete Session
10:15 to 11:45 am
The Westin Copley Place: Floor 4 - America Center

Participants:

Taxing the Great Wealth Transfer *John Sabelhaus, Brookings Institution; William Gale, Brookings Institution; Oliver Hall, Brookings Institution*

Never Realized Capital Gains *Lucy Msall, lucymsall@gmail.com*

The Role of Unrealized Gains and Borrowing in the Taxation of the Rich *Edward Fox, University of Michigan; Zachary Liscow, Yale Law School*

Session Organizer:

John Sabelhaus, Brookings Institution

Chair:

John Sabelhaus, Brookings Institution

Discussants:

James Poterba, MIT and NBER
Lily Batchelder, NYU School of Law
Brian Galle, UC Berkeley

057. Social Insurance

The Social Safety Net
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 4 - America North

Participants:

Administrative Expenses and Optimal Unemployment Insurance *Nathaniel Pattison, Southern Methodist University*

Alternative Insurance: Gig Work and Social Insurance Participation *Ngoc Dao, Kean University; Riley Wilson, Brigham Young University*

The Landscape of Parental Leave-Taking in the United States *Brenden Timpe, btimpe@unl.edu*

Unemployment insurance and family labor supply *Yiwei Yin, University of Mannheim*

Chair:

Jason Seligman, Investment Company Institute

Discussants:

Audrey Guo, Santa Clara University
Christopher Pulliam, Columbia University

058. Decentralization and Administrative Unit Fragmentation

Fiscal Federalism/Local Tax Competition
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 4 - America South

Participants:

Does Government Consolidation Lead to Cost Savings? Evidence from California *Travis St.Clair, travis.stclair@nyu.edu*

Local economic effects of the fiscal decentralization reform: Evidence from enhanced local tax autonomy *Haruaki Hirota, Musashi University; Hitoshi Saito, Wakayama University; Hideo Yunoue*

Resource Extraction, Revenue Sharing, and Growth *Traviss Cassidy, University of Alabama*

Chair:

Byron Lutz, Federal Reserve Board

Discussant:

Mehmet Tosun, University of Nevada, Reno

059. Contemporary Legal Issues in Taxation

Inequality and Distribution/Macroeconomics and Fiscal Policy
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 7 - Courier

Participants:

Constructive Taxation and the Normative Limits of the Taxing Power: How Filing Requirements Turn Tax Benefits into De Facto Taxes *Orli Oren-Kolbinger, orli@uoregon.edu*

Selling (Naked) Tax Benefits *Heather Field, fieldh@uclawsf.edu*

Progressivity and Taxpayer Purpose *Ari Glogower, Northwestern Pritzker School of Law; Joshua Blank, University of California, Irvine School of Law*

Employing Domestic Workers and Navigating Tax Laws: An Empirical Perspective *Shayak Sarkar, University of California-Davis; Ariel Jurow Kleiman, USC Gould School of Law; Emily Satterthwaite, Georgetown University Law Center*

Chair:

Mirit Eyal, University of Alabama School of Law
Discussant:
Alex Zhang, Emory University Law School

060. Behavioral Firms and the Tax System
Behavioral Public Finance
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 7 - Defender
Participants:
How Do Firms Respond to Kinks in the VAT System *Lukas Worku, lukas.worku@tuni.fi*
Investor Valuations of Inattention Rents *Sebastien J Bradley, Drexel University; Naomi Feldman, naomi.feldman@mail.huji.ac.il*
When the Tax Machine Cometh: Who Benefits from Automation? *Davud Rostam-Afschar, University of Mannheim*
Chair:
Davud Rostam-Afschar
Discussants:
Jason Seligman, Investment Company Institute
Victor Ye, Stanford University

061. Tax Theory
Individual Taxation and Labor Supply
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 7 - Empire
Participants:
A Twentieth Century U.S. Intellectual History of Haig-Simons Income Taxation *Daniel Shaviro, NYU Law School*
The Invention of Income *Conor Clarke, Washington University in St. Louis; Edward Fox, University of Michigan; Wojciech Kopczuk, Columbia University*
Law and the New Dynamic Public Finance *Daniel Hemel, New York University School of Law*
Chair:
Conor Clarke, Washington University in St. Louis
Discussant:
David Mitchell, dmitchell@equitablegrowth.org

062. Federal Tax-Exemption and Charity
Corporate and Business Taxation
Complete Session
10:15 to 11:45 am
The Westin Copley Place: Floor 2 - Gloucester/Newbury
Participants:
Revoking Tax-Exemption for Pursuit of DEI *Ellen Aprill, Loyola Law School*
Theories of University Endowment Taxation *Lauren Libby, Yale Law School*
Cultural Pluralism & Charitable Deduction Reform *Skyler Dykes, Boston College School of Law*
Update of State Taxation of University Endowment Income *Robert McCarthy, rm6082@nyu.edu*
Session Organizer:
Lauren Libby, Yale Law School
Chair:
Sloan Speck, sloan.speck@colorado.edu
Discussant:
Hillel Nadler, Wayne State University Law School

063. Tax and Finance
Corporate and Business Taxation
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 7 - Great Republic
Participants:
Offsetting Loss Offset *Jacob Nussim, Bar Ilan University*
Synthetic Buybacks *Thomas J. Brennan, Harvard Law School; Claire Lazar*
Shadow Shareholders *Natalya Shnitser, Boston College Law School*
Conflicting Values in Judicial Valuations *Andrew Granato, Yale School of Management, Yale Law School*
Chair:
Jonathan Choi, University of Southern California
Discussant:
David Hasen, University of Florida Levin College of Law

064. Social Objectives in Optimal Taxation
Optimal Taxation
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 7 - Helicon
Participants:
Equality of Opportunity vs Equality of Outcomes: A Theory of Optimal Predistribution *Henrik Kleven, Princeton University; Damian Vergara, damiv@umich.edu; Danny Yagan*
Lindahl meets Rawls: Benefit-based taxation behind veils of ignorance *Matthew Weinzierl, Harvard Business School*
Robust Benchmarks in Optimal Taxation: From Many People to Many Worlds *Dylan Moore, dtmoore@hawaii.edu; Ashley Craig, Australian National University; Thomas Lloyd, University of Michigan*
Tax Salience: The Equality-Honesty-Efficiency Tradeoff *Itai Sher, University of Massachusetts Amherst; Ashley Craig, Australian National University*
Chair:
Matthew Weinzierl, Harvard Business School
Discussant:
Dylan Moore, dtmoore@hawaii.edu

065. Tax Limits
State and Local Taxes Including Property Taxes
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 4 - Independence
Participants:
2024 Results of the 20% Appraisal Cap in Texas *Joyce Beebe, joyce.beebe@rice.edu; John Diamond, Rice University's Baker Institute; Jennifer Rabb, TTARA Research Foundation*
AB 8's Inequities: A California Prop. 13 Legacy of Unfairness You Haven't Heard of Before *Patrick Murphy, murphyp@usfca.edu*
Adjusting Sales Tax under Property Tax Limits: Rates, Base, or More? *Ikhwan Kweon, ikw222@uky.edu*
Property Tax Limitations and Disaster Recovery: Do limits hinder local recovery *Catherine Collins, GW Institution of Public Policy; Joseph Cordes, George Washington*

University
Chair:
Ross Milton, Rtmilton@wisc.edu
Discussant:
Evelyn Smith, eannes@umich.edu

066. Gender, Taxation, and Labor Markets
Individual Taxation and Labor Supply
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 7 - North Star
Participants:
Incentive Overlaps: Examining the Influence of the EITC on Labor Supply Responses to Wage Shocks *Qilu Pan, Purdue University*
Not a Single Lady: Board Diversity and Workforce Composition, Compensation, and Retention for U.S. Publicly Traded Firms *Elena Patel, The Brookings Institution*
Phantom Notches and Real Constraints: How Japan’s Tax System Shapes Female Labor Supply *Naomi Feldman, naomi.feldman@mail.huji.ac.il*
The Puzzling Decline of Male Employment *Brian Curran, University of Chicago; Bruce Meyer, University of Chicago; Derek Wu, University of Virginia*
Chair:
Marianne Bitler, University of California-Davis
Discussants:
Sara LaLumia, Williams College
Carl McPherson, Wellesley College

067. From Gas Tanks to the Grid: Impact of Taxation on Energy Consumption
Excise, Consumption, Commodity, Energy and Environmental Taxes
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 7 - Parliament
Participants:
Consumer responses to energy-consumption taxes *Denvil Duncan, O'Neill School of Public and Environmental Affairs*
Environmental Goals and Progressivity: Evaluating the Income-Based Eligibility for EV Incentives *Eva Wang, yiyunw@umich.edu*
What can (and can't) prices tell us about Cross-Border Shopping? Evidence from Argentina's gasoline market *Francisco Pizzi, fmpizzi@ucdavis.edu*
Who Supports a Federal Gax Tax Hike or Alternatives? *John Anderson, janderson4@nebraska.edu*
Chair:
Denvil Duncan, O'Neill School of Public and Environmental Affairs
Discussant:
John Ricco, The Wharton School

068. Procedure, Administration, and Organization
Tax Enforcement and Evasion
Paper Session
2:00 to 3:30 pm
The Westin Copley Place: Floor 7 - Adams
Participants:
Agency Enforcement Power and Public Internal Guidance *Joshua Blank, University of California, Irvine School of Law; Leigh Osofsky, UNC School of Law*
Toward Doctrinal Stability: Addressing Judicial Discontent in the Tax Anti-Injunction Act *Audrey Cheng, Harvard Law School*
Is U.S. Interest Income Taxed? *Hillel Nadler, Wayne State University Law School*
Nonprofit Networks *Brian Galle, UC Berkeley; Stephanie Karol, stephanie.karol@treasury.gov*
Discussants:
Eleanor Wilking, ewilking@cornell.edu
Dan Jaqua, George Washington University

069. Families and Labor Supply
Taxes and the Family/Children
Paper Session
2:00 to 3:30 pm
The Westin Copley Place: Floor 4 - America Center
Participants:
Childcare in the Era of Remote Work: Evidence from Child Care Tax Credit Filing *Yana Gallen, University of Chicago; Stephanie Karol, stephanie.karol@treasury.gov; Dmitri Koustas, University of Chicago; Ithai Lurie, U.S. Department of the Treasury*
Child support and labor market responses: Evidence from Ecuador *Paula Lopez, plopezv@umich.edu; Rosario Aldunate*
Heterogeneity of labor supply responses to the EITC throughout the business cycle *Marianne Bitler, University of California-Davis*
Investigating the Genetic and Environmental Influences on Income using US Census and IRS Data *Ryan Fraser, rcfraser@umich.edu; Jennifer Bernard, US Census Bureau; Amanda Kowalski, University of Michigan; Jonathan Beauchamp*
Chair:
Samara Gunter, Colby College
Discussants:
Christopher Pulliam, Columbia University
Samara Gunter, Colby College

070. Optimal Capital and Firm Taxation
Optimal Taxation
Paper Session
2:00 to 3:30 pm
The Westin Copley Place: Floor 4 - America North
Participants:
Generalized Production Efficiency *Laurence Jacquet, CY Cergy Paris Université, ThEMA; Etienne Lehmann, University Paris II*
Optimal Dual-Regime Business Tax Systems *Rishi Sharma, Colgate University; Joel Slemrod, Office of Tax Policy Research, University of Michigan; Michael Stimmelmayr, University of Bath; John Wilson, Department of Economics, Michigan State University; Peter Choi, peterjc@umich.edu*
Optimal Taxation when access to Income Shifting is Heterogeneous *Arnaldur Kristjansson, askristjansson@hi.is*
Chair:
John Wilson, Department of Economics, Michigan State University
Discussant:
Arnaldur Kristjansson, askristjansson@hi.is

071. Impacts of Federal Budget and Policy Changes on State and Local Government Finance
State and Local Taxes Including Property Taxes
Panel Discussion
2:00 to 3:30 pm
The Westin Copley Place: Floor 4 - America South
Session Organizer:
Andrew Reschovsky, University of Wisconsin-Madison
Panelists:
Thomas A. Downes, Tufts University
Thomas Brosy, Urban-Brookings tax policy center
Scott Pattison, Federation of Tax Administrators
David Agrawal, University of California, Irvine
Fitzroy Lee, OCFO/Office of Revenue Analysis
Moderator:
Daphne Kenyon, daknh433@gmail.com

072. Consumption Tax Policy at the Border
Excise, Consumption, Commodity, Energy and Environmental Taxes
Paper Session
2:00 to 3:30 pm
The Westin Copley Place: Floor 7 - Courier
Participants:
From Formality to Reality: Reassessing VAT Equity in Dual Economies *Luciana Galeano, University of Michigan; Ana Paula Franco, University of Michigan*
Global Taxation of Agriculture and Forestry *Maria Coelho, International Monetary Fund; Thornton Matheson, International Monetary Fund; Mengxi Xie, KU Leuven; Yomna Gaafar, IMF*
Tax Exporting and Seasonal Consumption Taxes *Beomyun Kim, Iowa State University; Brendan Moore*
Chair:
Eric Toder, Tax Policy Center
Discussant:
Ashley Craig, Australian National University

073. Consumption Taxes in Developing Countries
Public Finance in Developing Countries
Paper Session
2:00 to 3:30 pm
The Westin Copley Place: Floor 7 - Defender
Participants:
Making VAT Production Efficient: Direct and Spillover Effects of Immediate Refund Reform in China *Xuan Wang, Peking University; Jing Xing, Shanghai Jiao Tong University*
The Impact of Consumption Tax Exemption on Electric Vehicle Sales *Boy Valentin Purba, Indiana University*
Value-Added Tax Incidence in Housing Markets: Price and Property Size Responses to a National Reform *Juan Nicolas Herrera La Rotta, jherreralarotta@ucsb.edu; Sebastian Espinoza-Rojas, University College London*
Enhancing Revenue Collection Capacity through Automation: Evidence from a VAT *Vedant Vohra, University of California San Diego; Tejaswi Velayudhan, University of California Irvine; Bhanu Gupta, Ashoka University*
Chair:
Felipe Lozano-Rojas, University of Georgia
Discussant:
Juan Nicolas Herrera La Rotta, jherreralarotta@ucsb.edu

074. Taxing Capital Gains: Policy Options and Research Directions
Inequality and Distribution/Macroeconomics and Fiscal Policy
Panel Discussion
2:00 to 3:30 pm
The Westin Copley Place: Floor 7 - Empire
Panelists:
Jacob Robbins, University of Illinois Chicago
Robert McClelland, Urban-Brookings Tax Policy Center
Zachary Liscow, Yale Law School
Amy Royce, National Women's Law Center
Ignacio Gonzalez Garcia, American University
Moderator:
David Mitchell, dmitchell@equitablegrowth.org

075. Tax System Design and Taxpayer Compliance
Individual Taxation and Labor Supply
Paper Session
2:00 to 3:30 pm
The Westin Copley Place: Floor 2 - Gloucester/Newbury
Participants:
Political Donations and Individual Income Taxes *Sumit Ilamkar, University of Hawaii; Dylan Moore, dtmoore@hawaii.edu*
The Impact of Pre-filled Tax Returns on Tax Compliance in Indonesia *Agustina Arumardi, Monash University*
What Can Bunching Teach Us About Tagging? *Dylan Moore, dtmoore@hawaii.edu*
Chair:
Ellen Stuart, The University of Sydney
Discussant:
Damian Vergara, damiv@umich.edu

076. Housing and Land Use
State and Local Taxes Including Property Taxes
Paper Session
2:00 to 3:30 pm
The Westin Copley Place: Floor 7 - Great Republic
Participants:
Land Value Taxation and Urban Sprawl *Zhou Yang, Robert Morris University*
Solution or just Speculation? Examining the Effect of Vacancy Taxes on Rental Housing Markets *Katherine Fairley, fairley@umich.edu*
Single-Family Restrictive Covenants: The Aftermath of Shelley v Kraemer *Thomas Helgerman, tehelg@umn.edu; Dena Lomonosov, University of Wisconsin-Madison*
Assessing the Relationship between Drinking Water Infrastructure and Socioeconomic Characteristics in Michigan Municipalities: Policy and Financing Ramifications *Mark Skidmore, Michigan State Univerity*
Chair:
Catherine Collins, GW Institution of Public Policy
Discussants:
Mark Skidmore, Michigan State Univerity
Katherine Fairley, fairley@umich.edu

077. Property Tax Assessments & House Prices
State and Local Taxes Including Property Taxes
Paper Session
2:00 to 3:30 pm
The Westin Copley Place: Floor 7 - Helicon

Participants:

Assessing Assessors *Huaizhi Chen, huaizhi.chen@utdallas.edu*

House Price Responses to Federal Tax Changes: Evidence from the Tax Cuts and Jobs Act *Anil Kumar, anil-kumar@uiowa.edu*

Noisy Housing Wealth Signals and Consumption *Natee Amornsiripanitch, Federal Reserve Bank of Philadelphia*

Nudging Away Disparities in Homestead Exemption Take-up Rates *Luke Rodgers, Florida State University; Alannah Shute, North Carolina General Assembly*

Chair:

Luke Spreen, University of Maryland

Discussant:

Francesco Ruggieri, ruggieri.francesco@outlook.com

078. Innovation and Taxes

Corporate and Business Taxation
Paper Session
2:00 to 3:30 pm
The Westin Copley Place: Floor 4 - Independence

Participants:

MNE Business Functions and Corporate Taxation: Evidence from micro-CBCR *Felix Hugger, OECD; Samuel Delpeuch, OECD; Tomas Boukal, Charles University; Marketa Mala, marketa.mala@fsv.cuni.cz*

Tax Rules and Capital Reallocation: Real Effects of Anti-Tax Avoidance Policies *Usama Jamal, CY Cergy University of Paris*

Taxes and the Global Spillovers of AI Investments *Emilia Gschossmann, University of Mannheim; Marcel Olbert, London Business School*

Chair:

Jane Song, University of Missouri

Discussant:

Maximilian Todtenhaupt, Norwegian School of Economics & Leibniz University Hannover

079. Tax Administration, Compliance, and Mobility

Fiscal Federalism/Local Tax Competition
Paper Session
2:00 to 3:30 pm
The Westin Copley Place: Floor 7 - North Star

Participants:

How Magnetic Can Welfare Be? *Carl McPherson, Wellesley College*

Cross-border Shopping in a post-Wayfair World: Evidence from foot-traffic data *Alannah Shute, North Carolina General Assembly*

Local Policy Misperceptions and Investment: Experimental Evidence from Firm Decision Makers *Davud Rostam-Afschar, University of Mannheim; Florian Buhlmann, ZEW Mannheim*

State Versus Local Tax Enforcement Effectiveness: Evidence from Airbnb *Justin Ross, Indiana University; Luis Navarro*

Chair:

Georg Thunecke, Max Planck Institute for Tax Law and Public Finance

Discussant:

Iuliia Shybalkina, University of Kentucky

080. Health Care Spending and Costs

Health and Education
Paper Session
2:00 to 3:30 pm
The Westin Copley Place: Floor 7 - Parliament

Participants:

Flexible Spending Accounts: Current Usage and Optimal Behavior *Catherine Cox, caecox@umich.edu*

How Do Retirees Cope with Uninsured Medical and Long-Term Care Costs? *Anqi Angie Chen, Boston College - Center for Retirement Research; Alicia Munnell, Boston College; Gal Wettstein, Center for Retirement Research at Boston College*

Provider Altruism and Discarded Cancer Drugs *Geoffrey Schnorr, gcschnorr@gmail.com*

Research Responses to the Orphan Drug Tax Credit *Camila Bratten, cthanos@umich.edu; Xinyu Chen, University of Michigan; Catherine Cox, caecox@umich.edu*

Chair:

Gal Wettstein, Center for Retirement Research at Boston College

Discussants:

Audrey Guo, Santa Clara University
Samuel Maeurer, University of Mannheim
Maxim Pinkovskiy, Federal Reserve Bank of New York

081. Presentation of Awards & Holland Award Presentation

NTA
Plenary Session
3:45 to 5:15 pm
The Westin Copley Place: Floor 4 - America South

082. Daniel M. Holland Award Reception

NTA
Reception
5:30 to 7:00 pm
The Westin Copley Place: Floor 4 - America Foyer

SATURDAY, NOVEMBER, 8

083. Saving for Retirement

Retirement, Savings, Bequests, and Estate taxes
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 7 - Adams

Participants:

Gig Employment and Retirement Savings: Examining the Effect of State-Based Income Reporting Requirement *Manita Rao, AARP; Ngoc Dao, Kean University*

Self-Control and Early Withdrawal from Retirement Accounts *Patrick Moran, Federal Reserve Board & Institute for Fiscal Studies*

Automatic Enrollment and Optimal Defaults in a Second Best Environment: Evidence from Auto-IRAs *Thomas Willingham, University of Virginia; Joint Committee on Taxation*

Chair:

Manita Rao, AARP

Discussants:

Peter Brady, Investment Company Institute (ICI)
Jason Seligman, Investment Company Institute

084. Reporting, Transparency, and Information Exchange
International Tax
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 4 - America Center
Participants:
From Accounting to Taxation: Can Cash Flows Information Predict Tax Revenues? Cross-Country Evidence *Indra Tumbelaka, Monash University; Agustina Arumardi, Monash University*
The Evolution of US Multinational Tax Planning: Evidence from Effective Tax Rate Reconciliation Statements *Alexander Arnon, Penn Wharton Budget Model, University of Pennsylvania; Lysle Boller, University of Pennsylvania; Xiaoyue Sun, Penn Wharton Budget Model*
Measurement Matters: How profit measurement affects profit shifting *Manon Francois, manonf@stanford.edu*
Chair:
Jane Song, University of Missouri
Discussants:
Manon Francois, manonf@stanford.edu
Lysle Boller, University of Pennsylvania

085. Mobility, Wealth, and Wages
Inequality and Distribution/Macroeconomics and Fiscal Policy
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 4 - America North
Participants:
Intergenerational Mobility and Housing Wealth in the United States *Max Risch, Carnegie Mellon University; John Voorheis, US BUREAU OF THE CENSUS*
Why Is There a Nonprofit (Dis)Premium? Evidence from Tax Data *Jakob Brounstein, jakob.brounstein@gmail.com; Sreeraahul Kancherla, US Treasury Office of Tax Analysis; Stephanie Karol, stephanie.karol@treasury.gov; Jennifer Mayo, DePaul University; Carl McPherson, Wellesley College*
Winners and Losers of Employee Stock Ownership Plans *Kathleen Mackie, Joint Committee on Taxation; Elena Derby, Joint Committee on Taxation; Thomas Willingham, University of Virginia*
Chair:
Jon Bakija, Williams College
Discussants:
Matthew Weinzierl, Harvard Business School
Maxim Pinkovskiy, Federal Reserve Bank of New York

086. Tax Havens and Tax Planning
International Tax
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 4 - America South
Participants:
Matching Tax Returns and Financial Statement Data to Measure Income Shifting *Harald Amberger, Vienna University of Economics and Business; Ruby Doeleman, WU Vienna University of Economics and Business; Stefanie Pendl, stefanie.pendl@wu.ac.at*
The Outsized Role of Tax Havens in Mergers and Acquisitions *Jean-Marie Meier, University of Texas at Dallas; Jake Smith, U.S. Securities and Exchange Commission*
The three body problem: Ecuador's tax on tax haven ownership *Jakob Brounstein, jakob.brounstein@gmail.com; Pierre Bachas*
Chair:
Dhammika Dharmapala, dharmap@berkeley.edu
Discussants:
Jakob Brounstein, jakob.brounstein@gmail.com
Jean-Marie Meier, University of Texas at Dallas
Ruby Doeleman, WU Vienna University of Economics and Business

087. Income Sources in Retirement
Retirement, Savings, Bequests, and Estate taxes
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 7 - Courier
Participants:
The Effect of Savings Annuitization on Elderly Outcomes *Tatiana Hiller, hiller@ucdavis.edu*
The Immediate Needs Annuity and Long-Term Care Insurance *Leora Friedberg, lf6s@virginia.edu; anthony webb*
Chair:
Leora Friedberg, lf6s@virginia.edu
Discussants:
Ngoc Dao, Kean University
Anqi Angie Chen, Boston College - Center for Retirement Research

088. Issues in Higher Education
Health and Education
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 7 - Defender
Participants:
Audits and Fraud Insurance: Optimizing Borrower Defense to Repayment *Jo Ellery, joellery@fas.harvard.edu*
Money Well Spent? Partisan Reasoning and Polarized Support for Higher Education *Andrew Simon, University of Virginia; Michael Ricks, mricks4@unl.edu*
The Distribution of Financial Returns to a College Income Share Agreement *Kevin Mumford, Purdue University*
Chair:
Michael Ricks, mricks4@unl.edu
Discussants:
Micah Baum, University of Michigan
Kevin Mumford, Purdue University

089. Efficiency and Distortions in the Corporate Tax
Corporate and Business Taxation
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 2 - Gloucester/Newbury
Participants:
A Sufficient Statistics Approach to Optimal Corporate Taxes *Damian Vergara, damiv@umich.edu*
Corporate Tax Asymmetry and Market Power *Peter Choi, peterjc@umich.edu*
Notch and Catch: Dynamic Inefficiency in the Corporate Income Tax Schedule *Luming Chen, University of Michigan; Yu-Chun Cheng, Cornell University; Tzu-Ting Yang*

The Elasticity of Taxable Income Across Countries *Katarzyna Bilicka, Utah State University; Elena Patel, The Brookings Institution; Nathan Seegert, Northeastern University*

Chair:
Nathan Seegert, Northeastern University

Discussants:
Eric Toder, Tax Policy Center
Maximilian Todtenhaupt, Norwegian School of Economics & Leibniz University Hannover

090. Poverty and Public Policy

The Social Safety Net
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 7 - Great Republic

Participants:

Asylum Seekers and the Rise in Homelessness *Angela Wyse, Dartmouth College; Bruce Meyer, University of Chicago*

An Empirical Investigation into the Role of NIMBYism in the Lack of Affordable Housing in California Cities *Rob Wassmer, California State University, Sacramento*

Universal Cash Transfers and Food Hardship: Evidence from Google Trends Data *Christopher Pulliam, Columbia University*

The Effect of SNAP Participation on Financial Health *Tatiana Homonoff, New York University*

Chair:
Angela Wyse, Dartmouth College

Discussants:
Matthew Comey, matthew.comey@jct.gov
Tatiana Homonoff, New York University
Sakshi Bhardwaj, University of Wisconsin-Whitewater
Angela Wyse, Dartmouth College

091. Byte Me: Taxing the Digital Frontier

Corporate and Business Taxation
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 7 - Helicon

Participants:

Digital Sales Taxes: The Effects of Mandatory Collection by Foreign Digital Platforms *Jillian Adams, University of Tennessee, Knoxville; Michael Marin, michael.marin@utoronto.ca*

How does Simplifying VAT affect Cross-Border Imports? Evidence from Transaction-Level Data *Alina Pfrang, Stanford University; Philipp Doerrenberg, University of Mannheim*

Taxing Digital Platforms *Gerardo Sanz-Maldonado, University of Michigan: Ann Arbor*

Chair:
Jillian Adams, University of Tennessee, Knoxville

Discussants:
Thomas Brosy, Urban-Brookings tax policy center
Sebastian Eichfelder, Otto-von-Guericke-Universität Magdeburg

092. Optimal Income Taxation with Career Choices and Aspirations

Optimal Taxation
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 4 - Independence

Participants:

Optimal Income Taxation with Aspirations *Thomas Lloyd, University of Michigan*

Tax Design with Transition *Musab Kurnaz, UNC Charlotte*

Chair:
Thomas Lloyd, University of Michigan

Discussants:
Musab Kurnaz, UNC Charlotte
Thomas Lloyd, University of Michigan

093. Fiscal Institutions and Capacity

Public Finance in Developing Countries
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 7 - North Star

Participants:

Budget Execution Controls and Corruption Perception: A Cross-Country Analysis *Mehmet Tosun, University of Nevada, Reno; Merinda Zywicz, mzywicz@gmail.com*

Optimal Policy Targeting with Machine Learning: Evidence from Pakistani Audits *Nicholas Lacoste, Tulane University; Zehra Farooq, Pakistan Federal Board of Revenue*

Reconciling Tax Buoyancy and Tax Capacity *Andrey Timofeev, atimofeev@gsu.edu*

Twenty-Five Years of Fiscal and Monetary Regimes in Brazil: What have we Learned? *Benito Salomão, basalomao@benitosalomao.com.br*

Chair:
Beverly Moran, moranhe@bc.edu

Discussant:
Paola Gabriela Villa Paro, villap@umich.edu

094. Pushing the Envelope: Corporate Tax Aggressiveness and Policy

Corporate and Business Taxation
Paper Session
8:30 to 10:00 am
The Westin Copley Place: Floor 7 - Parliament

Participants:

How Do Accelerated Depreciation Rules Affect Financially (Un)constrained Firms? A Crisis and Non-Crisis Comparison *Matthias Petutschnig, Vienna University of Economics and Business; Khairunnisa Ridwan, Vienna University of Economics and Business*

Corporate Tax Avoidance and CSR Investments: A Tale of Internal Resource Allocation vs. Tax Savings Incentives *W. Katherine Yan, wyan@csusm.edu*

Spillover Regulation *Dhruv Aggarwal, Northwestern Pritzker School of Law; Ari Glogower, Northwestern Pritzker School of Law*

Chair:
Susan Tang, Georgia State University

Discussants:
Michelle Hutchens, University of Illinois at Urbana-Champaign
Daniel Hemel, New York University School of Law

095. Global Distribution, Migration, and Shocks

Inequality and Distribution/Macroeconomics and Fiscal Policy
Paper Session
10:15 to 11:45 am

The Westin Copley Place: Floor 7 - Adams
Participants:
Inequality Within Countries is Falling: Underreporting-Robust Estimates of the Global Distribution of Income *Maxim Pinkovskiy, Federal Reserve Bank of New York; Xavier Sala-i-Martin, Columbia University; Kasey Chatterji-Len, Rattner Family Office; William Nober, Columbia University*
The Economic and Fiscal Impact of STEM Immigration in General Equilibrium *Felix Reichling, Penn Wharton Budget Model; Alexander Arnon, Penn Wharton Budget Model, University of Pennsylvania; Jesus Villero, PWBM - University of Pennsylvania; Duncan Haystead, Penn Wharton Budget Model*
The Net Fiscal Contribution of Foreigners in Germany *Holger Stichnoth, ZEW Mannheim*
Exchange Rate Shocks and Consumer Adjustment: Evidence from the 2014 Russian Ruble Collapse *Timm Schaerfke, timm.schaerfke@fau.de*
Chair:
Felix Reichling, Penn Wharton Budget Model
Discussants:
Christine Dobridge, Federal Reserve Board of Governors
Irina Popova, University of Bonn

096. Tax Policy, Compliance, and Fiscal Capacity
Inequality and Distribution/Macroeconomics and Fiscal Policy
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 4 - America Center
Participants:
Comparing the macroeconomic and budgetary costs of debt *Louise Sheiner, Brookings Institution*
Is the Laffer Curve Flat? *Rachel Moore, Joint Committee on Taxation; Brandon Pecoraro, Joint Committee on Taxation; David Splinter, Joint Committee on Taxation*
The Role of Tax Preparers in Individual Tax Optimization *Jakob Brounstein, jakob.brounstein@gmail.com; Katarzyna Bilicka, Utah State University; Alexander Yuskavage, Department of the Treasury; Felipe Lobel, University of California, Berkeley*
Tax Withholding and the Size of Government *Sutirtha Bagchi, sutirtha.bagchi@villanova.edu*
Chair:
Sutirtha Bagchi, sutirtha.bagchi@villanova.edu
Discussants:
Hyeongyul "Sean" Roh, sean.roh@irs.gov
Alexander Arnon, Penn Wharton Budget Model, University of Pennsylvania

097. Long-Run Effects of Health and Place-Based Policies
Health and Education
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 4 - America North
Participants:
The Economic Benefits of Taxing Property: A 400-Year Natural Experiment from France *Marko Koethenbuerger, ETH Zurich (Swiss Federal Institute of Technology in Zurich)*
Is Upzoning Good for Children? *Micah Baum, University of Michigan*
Persistent or Provisionary: Examining the Effect of early life parental health shocks on children's educational attainment, financial behavior, and mental health *Hyeran Chung, hchung4@utep.edu; Manita Rao, AARP*
Chair:
Hyeran Chung, hchung4@utep.edu
Discussants:
Zareh Asatryan, ZEW
Christopher Pulliam, Columbia University

098. Health and Economic Outcomes
Health and Education
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 4 - America South
Participants:
Do Minimum Wage Increases Impact Employment and Health Insurance Coverage for Older Adults? *Soohyun Kim, sookim@syr.edu*
Health Coverage and Labor Market Transitions at Age 26: Evidence from Linked Tax Records on the ACA Dependent Coverage Mandate *Ruth Payne, ruth.payne@treasury.gov*
The Impact of the Increase in the Social Security's Full Retirement Age on Cognition of Older Adults *Halim Yoon, Syracuse University*
Chair:
Manita Rao, AARP
Discussant:
Geoffrey Schnorr, gcschnorr@gmail.com

099. Property Taxation in Developing Countries
State and Local Taxes Including Property Taxes
Complete Session
10:15 to 11:45 am
The Westin Copley Place: Floor 7 - Courier
Participants:
Rebuilding the Social Compact: Urban Service Delivery and Property Taxes in Pakistan *Mahvish Shaukat, World Bank Research Group*
From Flat to Fair? The Effects of a Progressive Tax Reform *Dario Tortarolo, World Bank; Guillermo Cruces, CEDLAS-UNLP and U. of Nottingham; Ricardo Perez-Truglia, University of California, Berkeley*
Progressivity and tax capacity: Experimental evidence from D.R. Congo *Augustin Bergeron; Gabriel Tourek; Jonathan Weigel*
No shame in my name: Public disclosure and tax compliance in a low-capacity state *Tanner Regan, George Washington University*
Chair:
Dario Tortarolo, World Bank
Discussants:
Augustin Bergeron
Tanner Regan, George Washington University
Mahvish Shaukat, World Bank Research Group
Dario Tortarolo, World Bank

100. In Honor of Ronald C. Fisher and His Landmark Text on State and Local Public Finance: The Necessity of Non-Economic Considerations in Property Value Assessment
State and Local Taxes Including Property Taxes
Paper Session

10:15 to 11:45 am
The Westin Copley Place: Floor 2 - Gloucester/Newbury
Participants:
Race and Local Fiscal Systems *David Agrawal, University of California, Irvine; Iuliia Shybalkina, University of Kentucky*
School District Tax Autonomy and Efficient Provision of Education Services *Laiyang Ke, University of North Texas; Jorge Martinez, Georgia State University*
The Effects of Property Tax Limits on the Racial Wealth Gap *Jana Kontar, University of Michigan*
The Impact of the COVID-19 Pandemic on the Fiscal Health of U.S. Central Cities *Howard Chernick, Hunter College, CUNY; Andrew Reschovsky, University of Wisconsin-Madison*
Chair:
Thomas A. Downes, Tufts University
Discussants:
David Merrriman, dmerrim@uic.edu
Thomas A. Downes, Tufts University

101. What are firms willing to do for a tax break?
Corporate and Business Taxation
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 7 - Great Republic
Participants:
Tax Abatements for Data Centers and Government Output: Short-Run Effects on Public Sector Activity *Benjamin Jaros, The Hoover Institution*
Corporate Taxation and Environmental Investment *Inga Schulz, University of Mannheim*
Corporate Taxation, Prices, and Inequality *Manon Francois, manonf@stanford.edu; Sebastien Laffitte*
Impact of Changes in Hospital Organization Models on Local Finances *Meghna Paul, Georgia State University; Federico Corredor, Georgia State University*
Chair:
Kelly Wentland, George Mason University
Discussants:
Laiyang Ke, University of North Texas
Sebastian Eichfelder, Otto-von-Guericke-Universität Magdeburg
Steven Utke, University of Connecticut

102. Households and Behavioral Responses in Developing Countries
Public Finance in Developing Countries
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 7 - Helicon
Participants:
Breaking Barriers in Retirement Planning: Evidence from Colombia's Dual-Advisory Program *Oscar Becerra, Universidad de los Andes*
Exploring the Nexus of Detection Probability, Financial Disclosure, and Tax Compliance: Evidence from Indonesia's VDP *Bagus Suyanto, bsuyanto1@sheffield.ac.uk*
Housing Wealth as Buffer for Old Age under Limited Mobility Rights, Credit Constraints, and Debt Aversion *Yilin Hou, Syracuse University; Liu Tian, Shanghai University of Finance and Economics; Jing Xu, Southwestern University of Finance and Economics*
Spillovers in Earnings Responses to Social Assistance Programs: Evidence from the Workplace *Marcelo Bergolo, De La Republica University; Joan Vila, UDELAR; Guillermo Cruces, CEDLAS-UNLP and U. of Nottingham*
Chair:
Ngoc Dao, Kean University
Discussant:
Oscar Becerra, Universidad de los Andes

103. Workforce Transitions and Mobility
Individual Taxation and Labor Supply
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 4 - Independence
Participants:
American Expatriate Employment Patterns *Zahrah Abdulrauf, Yale University; Paul Organ, U.S. Treasury*
Impact of Enhanced Premium Tax Credits on Health Insurance and Retirement Decisions of Older Adults *Makayla Lavender, University of Nevada, Las Vegas; Bradley T. Heim, University of Central Florida; Ithai Lurie, U.S. Department of the Treasury; Kye Lippold, U.S. Treasury Office of Tax Analysis*
The Changing Nature of Temp Work *Audrey Guo, Santa Clara University; Emilie Jackson, Michigan State University; Melanie Wallskog, Duke University*
Chair:
Dmitri Koustas, University of Chicago
Discussants:
Jonathan Leganza, Clemson University
Michael Love, Columbia Law School

104. Foundations for Sustainable Federalism In Developing Economies
Public Finance in Developing Countries
Complete Session
10:15 to 11:45 am
The Westin Copley Place: Floor 7 - North Star
Participants:
The Difficulty in Measuring Fiscal Decentralization: The Importance of Context and Place *Serdar Yilmaz, World Bank; Robert Ebel, AYSPS Affiliated*
Increasing Tax Collections by Local Governments in Developing Countries by Improving Tax Compliance *James Alm, Tulane University; Zehra Farooq, Tulane University*
Political Institutions and Fiscal Federalism *Charles Hankla, Public Finance Research Cluster, Georgia State University*
The Evolving Role of Subnational Borrowing in Financing Decentralized Government *Timothy Goodspeed, Hunter College*
Session Organizer:
Paul Smoke, New York University
Chair:
Daniel Mullins, Ernst & Young / American University (Retd.)

105. Tax Enforcement and Wage Reporting
Tax Enforcement and Evasion
Paper Session
10:15 to 11:45 am
The Westin Copley Place: Floor 7 - Parliament
Participants:

Payments Under the Table: Employer-Employee Collusion in Brazil *Javier Feinmann, UC Berkeley*

Payments Under the Table: Implications for Optimal Taxation *Ana Paula Franco, University of Michigan*

The Hidden Response to Minimum Wages: Wage Under-Reporting and Compliance in Mexico *Jose Inguanzo, UCLA*

Chair:

Jon Bakija, Williams College

Discussants:

Javier Feinmann, UC Berkeley
Jon Bakija, Williams College

106. Slemrod Lecture - presented by Stefanie Stantcheva

NTA
Plenary Session
1:00 to 2:30 pm
The Westin Copley Place: Floor 4 - America North