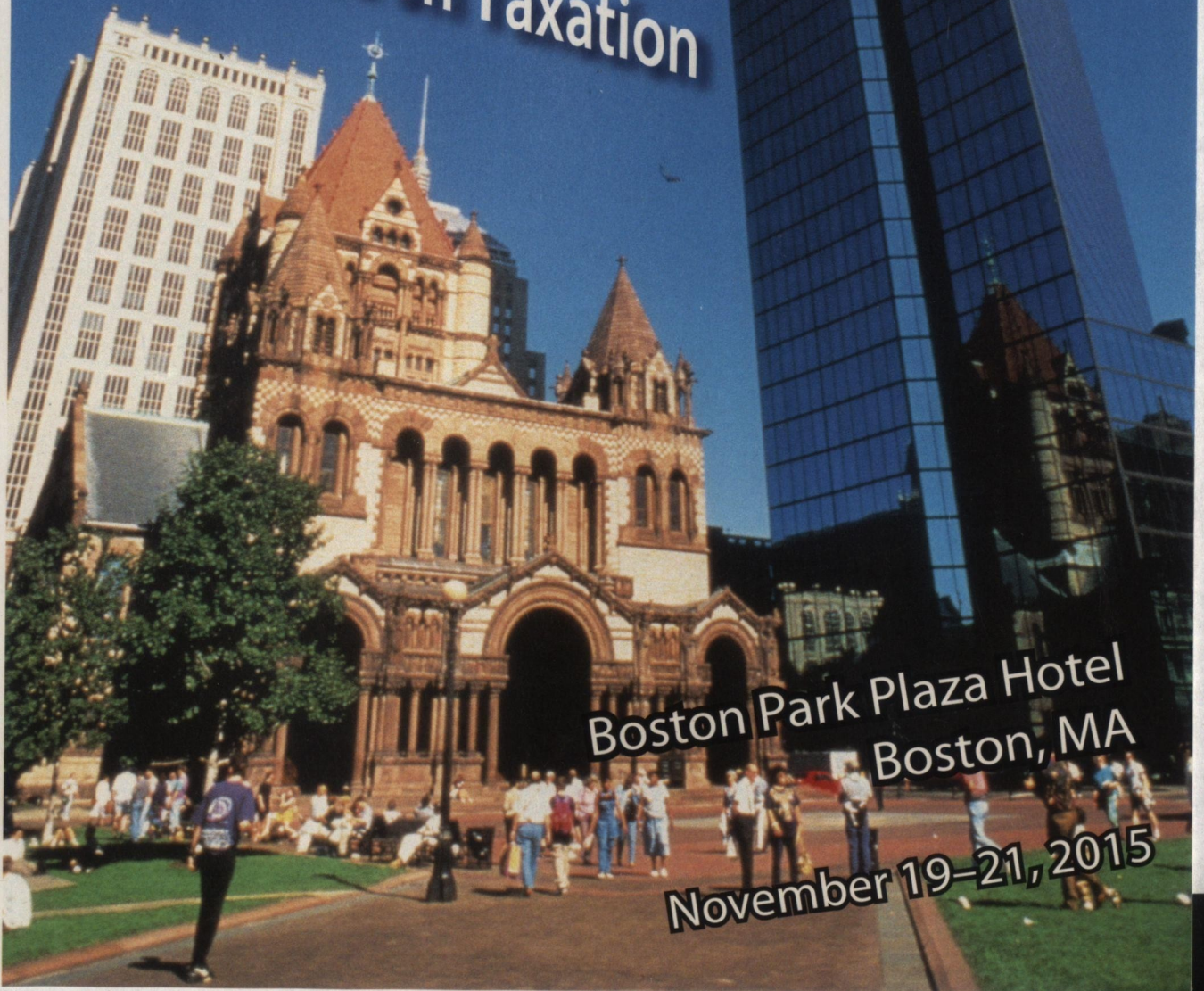




NATIONAL TAX ASSOCIATION
NTA

108th Annual
Conference on Taxation



Boston Park Plaza Hotel
Boston, MA

November 19-21, 2015



CONFERENCE CHAIR:
Alan Auerbach,
President, National Tax Association and
University of California, Berkeley

PROGRAM CHAIRS:
Dharmika Dharmapala,
University of Chicago

Matthew Weinzierl,
Harvard University

REGISTRATION — DARTMOUTH/EXETER FOYER (MEZZANINE)

Wednesday, November 18 3:00 PM - 7:00 PM Thursday, November 19 7:30 AM - 5:00 PM Friday, November 20 8:00 AM - 3:00 PM

PROGRAM AT A GLANCE

THURSDAY, NOVEMBER 19

CONCURRENT SESSIONS 8:30 - 10:00 AM

Fiscal Policy Analytics of Tax Wedge Reduction, Financial Transactions Tax and Tax Treaty Shopping
Housing Markets during the Recent Boom/Bust Cycle: Implications for Labor Outcome and Public Finance
Local Taxation and Urban Form: Research from Lincoln Institute of Land Policy Scholars
Topics in Business Taxation
Responsiveness of Charitable Giving to Internal and External Factors
Topics in Political Economy
Business Taxation and Big Data
Elasticity of Taxable Income #1
Local Fiscal Policy: Rules and Effects
Macroeconomic Policy and Tax Policy Interactions

☀ COFFEE BREAK 10:00 - 10:15 AM

CONCURRENT SESSIONS 10:15 - 11:45 AM

The Impact of Economic, Housing Market, and Demographic Changes on State and Local Government Finance
Charitable Giving of High-Income Households
Inside Corporate Structure and Decision Making
Macroeconomic Modeling of Tax Policy
Tax Enforcement Policy in Practice
New Perspectives on Optimal Tax Policy #1
Tax Incentives, Frictions, and Inattention
Governance and Taxes
New Perspectives on the Taxation of Shareholders
Taxation in Developing Countries

☀ LUNCHEON NOON - 1:30 PM

Speaker: James Poterba, Mitsui Professor of Economics at MIT and President and Chief Executive Officer, National Bureau of Economic Research (NBER)

CONCURRENT SESSIONS 1:45 - 3:15 PM

State Government Policy and Entrepreneurship
Local Public Finance Abroad
Property Taxes and Property Values
Taxation and Social Policy
Corporate Tax Evasion in Latin America
New Perspectives on Optimal Tax Policy #2
Elasticity of Taxable Income #2
Taxation and Household Labor Supply
Tax Preferred Retirement Savings Accounts
Local and Individual Responses to Federal Subsidies

☀ COFFEE BREAK 3:15 - 3:30 PM

CONCURRENT SESSIONS 3:30 - 5:00 PM

Fiscal Federalism and Fiscal Competition
Sales Taxes
Building Tax Enforcement Capacity
Firm Taxation and Investment
Taxation, Consumption, and Household Expenditures
Taxes, Wages, and Work at Low Incomes
The Law and Macroeconomics of Fiscal Policy
New Approaches to Environmental Energy Policy
International Taxation, Lockout, and Jurisdictional Competition

Frontiers of Public Finance: 2015 NTA Outstanding Doctoral Dissertation Award Winners

GENERAL SESSION 5:00 - 6:00 PM

ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION

PRESIDENTIAL ADDRESS, Alan Auerbach, University of California, Berkeley

PRESENTATION OF AWARDS: DISSERTATION AWARD, RICHARD MUSGRAVE PRIZE and REFEREE OF THE YEAR AWARD

☀ RECEPTION 6:15 - 7:15 PM

In Honor of John Mikesell, 2015 Steven D. Gold Award Recipient

FRIDAY, NOVEMBER 20

CONCURRENT SESSIONS 8:30 - 10:00 AM

Local Responses to Taxes
The Effects of Health Care Coverage
Tax Law and Tax Policy
Foreign Cash and Earnings
Social Insurance
International Corporate Tax Policy
U.S. Wealth Inequality Measurement
State Business Taxation
New Perspectives on Optimal Tax Policy #3
Design of the EITC

☀ COFFEE BREAK 10:00 - 10:15 AM

CONCURRENT SESSIONS 10:15 - 11:45 AM

Local Public Finance
Law and Economics of Tax Rules
Fiscal Rules, Transparency, and Accountability
Policymaking in the Face of Uncertainty
Measuring Inequality
Topics in School Finance
Problems with Pools: Cross-Subsidies, Universal Service, and Political Economy
New Evidence on Tax Policy from Administrative Data
Tax Compliance
NTA: The Next Generation

☀ LUNCHEON NOON - 1:30 PM

Speaker: Martin Feldstein, George F. Baker Professor of Economics at Harvard University and President Emeritus, NBER

GENERAL SESSION 1:45 - 3:15 PM

The Future of Using Administrative Data for Research (Panel Discussion)

☀ COFFEE BREAK 3:15 - 3:30 PM

GENERAL SESSION 3:30 - 5:00 PM

In Honor of William D. Andrews, Eli Goldston Professor of Law, Emeritus, Harvard Law School, 2015 Holland Award Recipient

The Student Research Forum Posters on Display in the Registration Area 5:00 - 5:30 PM

☀ RECEPTION - 5:15 - 6:15 PM

In Honor of William D. Andrews, Eli Goldston Professor of Law, Emeritus, Harvard Law School, 2015 Holland Award Recipient

SATURDAY, NOVEMBER 21

CONCURRENT SESSIONS 8:30 - 10:00 AM

Volatility
Medicare Policy
Tax Policy with "Behavioral" Agents: Theory and Evidence
Fiscal Federalism, Multilateralism, and Tax Law Design
International Tax Policy, Reform, and Innovation
Government Influence through Direct Participation
Tax Forms, Publications, and Compliance
Effects of Education Finance Policies: New Evidence from Administrative Data
Clean Energy Tax Policy
Accounting Research and Political Economy

☀ COFFEE BREAK 10:00 - 10:15 AM

CONCURRENT SESSIONS 10:15 - 11:45 AM

Income Responses to Health Coverage
Assessing the Affordable Care Act: A Roundtable Discussion of Lessons from and for Public Finance
Attitudes toward Tax Payment and Policy
International Tax Planning
International Profit-Shifting and Organization Planning
Incidence of Firm Taxes
Higher Education
Social Security
Taxation, Work, and Families
Tax Avoidance and Tax Risk

☀ LUNCHEON NOON - 12:45 PM

1:00 - 2:30 PM Short Course: Health Care, Katherine Baicker, Harvard University

▣ THURSDAY, NOVEMBER 19

CONCURRENT SESSIONS 8:30 – 10:00 AM

FISCAL POLICY ANALYTICS OF TAX WEDGE REDUCTION, FINANCIAL TRANSACTIONS TAX, AND TAX TREATY SHOPPING

LOCATION: BERKELEY/CLARENDON ROOM

Session Chair: *Ranjana Madhusudhan*, New Jersey

The Macroeconomic Effects of Reducing the Tax Wedge on Labor Income: Evidence for Selected Euro Countries, *Maria Grazia Attinasi*, European Central Bank, *Doris Prammer*, Austrian Central Bank, and *Martino Tasso*, Banca d'Italia

The Stock Market Effects of a Securities Transaction Tax: Quasi-experimental Evidence from Italy, *Pietro Tommasino*, Bank of Italy

Profitable Detours: A Network Analysis of Treaty Shopping, *Maarten van 't Riet* and *Arjan Lejour*, CPB Netherlands Bureau for Economic Policy Analysis

Discussants: *Douglas Hamilton*, Peter G. Peterson Foundation, *Victoria Perry*, IMF, and *David Saltzman*, Ropes & Gray LLP

HOUSING MARKETS DURING THE RECENT BOOM/BUST CYCLE: IMPLICATIONS FOR LABOR OUTCOMES AND PUBLIC FINANCE

LOCATION: STATLER ROOM

Session Chair: *Gregory Burge*, University of Oklahoma

Household Debt and Local Public Finances, *Ron Cheung*, Oberlin College, *Chris Cunningham*, Federal Reserve Bank of Atlanta and *Stephan Whitaker*, Federal Reserve Bank of Cleveland

The Role of Housing Equity for Labor Market Activity, *Chris Cunningham*, Federal Reserve Bank of Atlanta

Housing Wealth, Property Taxes, and Labor Supply among the Elderly, *Gregory Burge* and *Lingxiao Zhao*, University of Oklahoma

Discussants: *Sarah Larson*, Georgia State University and *Seth Giertz*, University of Texas at Dallas

LOCAL TAXATION AND URBAN FORM: RESEARCH FROM LINCOLN INSTITUTE OF LAND POLICY SCHOLARS

LOCATION: BOYLSTON ROOM

Session Chair: *Robert Wassmer*, California State University, Sacramento

The Distribution of Urban Land Values: Evidence from Market Transactions, *David Albouy*, University of Illinois at Urbana-Champaign

Fiscal Zoning and Fiscal Externalities, *Justin Ross*, Indiana University

Are Local Retail Services an Amenity or a Nuisance?, *Rachel Meltzer*, The New School and *Sean Capperis*, New York University

Property Taxation, Its Land Value Component, and the Generation of "Urban Sprawl": The Needed Empirical Evidence, *Robert Wassmer*, California State University, Sacramento

Discussants: *Robert Wassmer*, California State University, Sacramento, *Rachel Meltzer*, The New School, *Justin Ross*, Indiana University and *David Albouy*, University of Illinois at Urbana-Champaign

TOPICS IN BUSINESS TAXATION

LOCATION: WHITTIER ROOM

Session Chair: *Diane Ring*, Boston College Law School
Taxing Economies of Scale, *Mirit Eyal-Cohen*, University of Alabama

Regulation by Crowd, *Shu-Yi Oei*, Tulane University Law School and *Diane Ring*, Boston College Law School

Taxation and Innovation, *David Hasen*, University of Colorado
Taxation and Innovation, *Jacob Nussim*, Bar-Ilan University

Discussants: *Shu-Yi Oei*, Tulane University Law School, *Diane Ring*, Boston College Law School, and *Jacob Nussim*, Bar-Ilan University

RESPONSIVENESS OF CHARITABLE GIVING TO INTERNAL AND EXTERNAL FACTORS

LOCATION: WHITE HILL ROOM

Session Chair: *Benjamin Marx*, University of Illinois at Urbana-Champaign

The Price Elasticity of Charitable Donations: Evidence from UK Tax Records, *Miguel Almunia*, and *Kimberly Scharf*, University of Warwick

The Sensitivity of Charitable Giving to the Timing and Salience of Tax Credits, *Ross Hickey* and *Abigail Payne*, McMaster University

Distinguishing Altruism and Social Pressure Effects of Fundraising Techniques, *Benjamin Marx*, University of Illinois at Urbana-Champaign

Corporate Taxation and Charitable Giving, *Nicolas Duquette* and *Eric Ohrrn*, University of Southern California

Discussants: *Jon Bakija*, Williams College, *Jacob Goldin*, Stanford University Law School, *Abigail Payne*, McMaster University and *Adam Cole*, University of Michigan

TOPICS IN POLITICAL ECONOMY

LOCATION: BEACON HILL ROOM

Session Chair: *Ilyana Kuziemko*, Princeton University

Broadening the State: Policy Responses to the Introduction of the Income Tax, *Mark Dincecco* and *Ugo Troiano*, University of Michigan

Why did the Democrats lose the South? Bringing New Data to an Old Debate, *Ilyana Kuziemko*, Princeton University

Differential Impacts of Local Tax Referenda, *Michael Conlin*, Michigan State University

Discussants: *James Feigenbaum* and *Maya Sen*, Harvard University and *Maxim Pinkowsky*, Federal Reserve Bank of New York

BUSINESS TAXATION AND BIG DATA

LOCATION: STUART ROOM

Session Chair: TBA

Tax Reform, Depreciation Methods, and Tax Uniformity, *Tracy Foertsch* and *James Mackie*, U.S. Department of the Treasury
VAT Notches, *Benjamin Lockwood*, University of Warwick

Sleeping with the Enemy: Taxes and Former IRS Employee, *John Robinson*, University of Texas at Austin and *Maobin Wang*, University of International Business and Economics

Discussants: *Estelle Dauchy*, New Economic School, *Joel Slemrod*, University of Michigan, *Lisa DeSimone*, Stanford University

ELASTICITY OF TAXABLE INCOME #1

LOCATION: TREMONT ROOM

Session Chair: *Sebastian Siegloch*, University of Mannheim
The Elasticity of Taxable Income in the Presence of Deduction Possibilities, *Philipp Doerrenberg*, University of Cologne, IZA, *Andreas Peichl*, and *Sebastian Siegloch*, University of Mannheim

Taxpayer Responses Over the Cycle: Evidence from Three Irish Notches, *Enda Hargaden*, University of Michigan

Estimating the Elasticity of Broad Income in the Presence of Income Growth and Volatility, *Laura Kawano*, U.S. Department of the Treasury, *Caroline Weber*, University of Oregon

Discussants: *Caroline Weber*, University of Oregon, *Andreas Peichl*, University of Mannheim, and *Tuomas Kosonen*, VATT Government Institute for Economic Research

LOCAL FISCAL POLICY: RULES AND EFFECTS

LOCATION: ST. JAMES ROOM

Session Chair: *Leslie Papke*, Michigan State University
Closing the Fiscal Gap - Tax and Expenditure Limitations and Local Debt, *John Mikesell*, Indiana University, *Daniel Mullins*, Ernst & Young, *Chad Smith*, American University, *Marvin Ward Jr.*, Congressional Budget Office

Effects of Strictly Implemented Rule of School Attendance by Proximity on Residential Property Values: A Case Study in Beijing, *Yilin Hou*, Syracuse University, *Haitao Ma* and *Qiang Ren*, Central University of Finance and Economics and *Joyce Man*, Indiana University

The Substitution Between Wages and Benefits: Evidence from a Kink in Pennsylvania's State-aid System, *Sutirtha Bagchi*, Villanova University

Discussants: *Nathan Anderson*, Ropes & Gray, LLP and *Leslie Papke*, Michigan State University

MACROECONOMIC POLICY AND TAX POLICY INTERACTIONS

LOCATION: NEWBURY ROOM

Session Chair: *Christine Dobridge*, The Wharton School, University of Pennsylvania

The Mortgage Interest Deduction Lessens the Ability to Conduct Monetary Policy, *Hautahi Kingi* and *Kyle Rozema*, Northwestern University School of Law

Forward Guidance in Tax Policy, *Warren Hrgung*, Bank for International Settlements

Do Mortgage Subsidies Help or Hurt Borrowers?, *David Rappoport*, Federal Reserve Board of Governors

Fiscal Stimulus and Firms: A Tale of Two Recessions, *Christine Dobridge*, The Wharton School, University of Pennsylvania

Discussants: *Amelia Biehl*, University of Michigan, *Flint and Irem Gucer*, University of Oxford


 **COFFEE BREAK 10:00 - 10:15 AM** GEORGIAN FOYER

Photo Credits

Cover and interior photos:
Courtesy of the Greater Boston Convention & Visitors Bureau Convention & Visitors Bureau

CONCURRENT SESSIONS 10:15 - 11:45 AM

THE IMPACT OF ECONOMIC, HOUSING MARKET, AND DEMOGRAPHIC CHANGES ON STATE AND LOCAL GOVERNMENT FINANCE

LOCATION: BERKELEY/CLARENDON ROOM

Session Chair: *Richard England*, University of New Hampshire
The Effect of the Housing Crisis on the Finances of Central Cities, *Howard Chernick*, Hunter College CUNY, *Sandra Newman*, Johns Hopkins University and *Andrew Reschovsky*, Lincoln Institute of Land Policy and University of Wisconsin

Asymmetry in Local Government Responses to Population Growth/Decline, *Mark Skidmore*, Michigan State University
State and Local Tax Resilience: Property, Income, and Sales Tax System Performance through Economic Fluctuations, *John Anderson*, and *Shafiqun Shimul*, University of Nebraska-Lincoln
Pension Costs and Central City Finance, *Richard Dye*, University of Illinois at Chicago, *Adam Langley*, Lincoln Institute of Land Policy, and *Andrew Reschovsky*, Lincoln Institute of Land Policy and University of Wisconsin

Discussants: *Richard England*, University of New Hampshire and *Tracy Gordon*, Brookings Institution

CHARITABLE GIVING OF HIGH-INCOME HOUSEHOLDS

LOCATION: STATLER ROOM

Session Chair: *Jon Bakija*, Williams College
Law and the Problem of Restricted Spending Philanthropy, *Brian Galle*, Georgetown University Law Center
Do Private Foundation Donors Care About State Law?, *Brian Galle*, Georgetown University Law Center and *Benjamin Marx*, University of Illinois at Urbana-Champaign
Philanthropy, Inequality, and the Income Tax: High-Income Households' Charitable Giving 1917-2012, *Nicolas Duquette*, University of Southern California

How Estate Taxation Affects Charitable Donations and Wealth Accumulation: Evidence from the Divergence in Estate Tax Rates across States After 2001, *Jon Bakija*, Williams College and *Brian Raub*, Internal Revenue Service

Discussants: *Yair Listokin*, Yale University and *Christine Exley*, Harvard University

INSIDE CORPORATE STRUCTURE AND DECISION MAKING

LOCATION: STUART ROOM

Session Chair: *Petro Lisowsky*, University of Illinois at Urbana-Champaign

The Role of Tax Rate Based Decision Heuristics in Tax Planning Through Intra-group Financing, *Harald Amberger* and *Eva Eberhartinger*, Vienna University of Economics and Business, and *Matthias Kasper*, University of Vienna

The Economic Effects of Special Purpose Entities on Corporate Tax Avoidance, *Paul Demere*, *Michael Donohoe* and *Petro Lisowsky* University of Illinois at Urbana-Champaign

The Role of Taxes in Forced CEO Turnover, *James Chyz*, University of Tennessee, Knoxville, and *Fabio Gaertner*, University of Wisconsin-Madison

Discussants: *Michaele Morrow*, Suffolk University, *Sean McGuire*, Texas A&M University, and *John Robinson*, Texas A&M University

MACROECONOMIC MODELING OF TAX POLICY

LOCATION: ST. JAMES ROOM

Session Chair: *Richard Evans*, Brigham Young University
Macroeconomic Analysis and the Legislative Process: Implementation of Macro Modeling at the Joint Committee on Taxation, *Nicholas Bull* and *Pamela Moomau*, Joint Committee on Taxation

Budgetary and Economic Effects of Repealing the Affordable Care Act, *Benjamin Page*, Congressional Budget Office

An Open Source Model for Dynamic Revenue Estimates, *Jason DeBacker*, Middle Tennessee State University, *Richard Evans*, *Evan Magnusson*, *Kerk L. Phillips* and *Isaac Swift*, Brigham Young University

Effects of the Level and Structure of Taxes on Long-Run Economic Growth: What Can We Learn from Panel Time-Series Techniques?, *Jon Bakija*, Williams College and *Tarun Narasimhan*, IMF

Discussants: *Benjamin Page*, Congressional Budget Office, *Kerk L. Phillips*, Brigham Young University, *Richard W. Evans*, Brigham Young University, and *Pamela Moomau*, Joint Committee on Taxation

TAX ENFORCEMENT POLICY IN PRACTICE

LOCATION: BOYLSTON ROOM

Session Chair: *Ugo Troiano*, University of Michigan
An Experimental Evaluation of Notification Strategies to Increase Property Tax Compliance, *Robert Inman*, The Wharton School, University of Pennsylvania

The Effect of the VAT Rate on Tax Evasion: Evidence from the Restaurant Industry in Greece, *Nikolaos Artavanis*, University of Massachusetts, Amherst

Committing to Discretion: How a Detection-Based Audit Intensity Strategy Affects and Explains Tax Evasion and Enforcement Patterns, *Mark Phillips*, University of Southern California

Tax Debt Enforcement: Theory and Evidence from a Field Experiment in the United States, *Ugo Troiano*, University of Michigan and *Ricardo Perez-Truglia*, Microsoft Research

Discussants: *Michael Hallsworth*, Imperial College and *Benjamin Lockwood*, University of Warwick

NEW PERSPECTIVES ON OPTIMAL TAX #1

LOCATION: BEACON HILL ROOM

Session Chair: *Kory Kroft*, University of Toronto
The Welfare Cost of Commodity Taxation in the Presence of a Taste for Variety, *Kory Kroft*, University of Toronto and *Matthew Notowidigdo*, Northwestern University

Household Bargaining, Spouses' Consumption Patterns and the Design of Commodity Taxes, *Helmuth Cremer* and *Jean-Marie Lozachmeur*, University of Toulouse and *Kerstin Roeder*, University of Augsburg

Optimal Redistribution with a Shadow Economy, *Pawel Doligalski* and *Luis Rojas*, European University Institute

Optimal Taxation under Regional Inequality, *Sebastian Kessing* and *Malte Zoubek*, University of Siegen and *Vilen Lipatov*, Goethe University Frankfurt

Discussants: *Andreas Peichl*, University of Mannheim and *Casey Rothschild*, Wellesley College

TAX INCENTIVES, FRICTIONS, AND INATTENTION

LOCATION: NEWBURY ROOM

Session Chair: *Dayanand Manoli*, University of Texas at Austin
Unwilling, Unable or Unaware? The Role of Different Behavioral Factors in Responding to Tax Incentives, *Tuomas Kosonen* and *Tuomas Matikka*, VATT, Government Institute for Economic Research

Inattention & Tax Benefits: Third-Party Reporting and IRS Outreach to Low-income Nonfilers, *John Guyton*, *Michael Sebastiani*, and *Brenda Schafer*, Internal Revenue Service, and *Dayanand Manoli*, University of Texas at Austin

Preference Identification under Inconsistent Choice, *Jacob Goldin*, Stanford Law School, and *Daniel Reck*, University of Michigan

Attention Variation and Welfare: Theory and Evidence from a Tax Salience Experiment, *Alex Rees-Jones*, University of Pennsylvania and *Dmitry Taubinsky*, Harvard University

Discussants: *Damon Jones*, University of Chicago, *Dmitry Taubinsky*, Harvard University, and *Jacob Goldin*, Stanford University

GOVERNANCE AND TAXES

LOCATION: WHITTIER ROOM

Session Chair: *Andrew Bird*, Carnegie Mellon University
Analyst Monitoring, Information Asymmetry, and Tax Planning Activities: Evidence from a Natural Experiment, *Terry Shevlin*, University of California, Irvine

Governance and Taxes: Evidence from Regression Discontinuity, *Andrew Bird* and *Stephen Karolyi*, Carnegie Mellon University

Tax Avoidance and DuPont Measures of Future Performance, *Sharon Katz*, Columbia University and *Andrew Schmidt*, North Carolina State University

Discussants: *Mihir Desai*, Harvard University and *Thomas Ruchti*, Carnegie Mellon University

NEW PERSPECTIVES ON THE TAXATION OF SHAREHOLDERS

LOCATION: WHITE HILL ROOM

Session Chairs: *Kazuki Onji*, Osaka University
Comparing the New View of Dividend Taxation with the Lock-in Effect of Capital Gains Taxation, *David Weisbach*, University of Chicago

Between Scylla and Charybdis: Taxing Corporations or Shareholders (or Both), *David Schizer*, Columbia Law School

The Effect of Corporate Taxes on Incentives for Horizontal Mergers: Evidence from the 2003 Dividend Tax Reform, *Nathan Seegert*, University of Utah and *Christopher Stanton*, London School of Economics


A Nation Without a Corporate Income Tax: Evidence from Century Japan, *Kazuki Onji*, Osaka University and *John Tang*, The Australian National University

Discussants: *Alan Auerbach*, University of California, Berkeley and *Li Liu*, University of Oxford

TAXATION IN DEVELOPING COUNTRIES

LOCATION: TREMONT ROOM

Session Chair: *Nada Eissa*, Georgetown University
Technology, Enforcement, and Tax Compliance: Electronic Billing Machines in Rwanda, *Nada Eissa*, Georgetown University
Social Recognition and Tax Compliance: Evidence from a Field Experiment in Bangladesh, *Raj Chetty*, Stanford University, *Ahmed Mobarak*, Yale University and, *Monica Singhal*, Harvard University and NBER
Tax Farming Redux: Experimental Evidence on Performance Pay for Tax Collectors, *Asim Khwaja*, Harvard University, *Benjamin Olken*, MIT, and *Adnan Khan*, London School of Economics
Consumers as Tax Auditors, *Joana Naritomi*, London School of Economics and Political Science
Discussant: *Leonard Burman*, Urban-Brookings Tax Policy Center

 **LUNCHEON NOON – 1:30 PM** GEORGIAN (W/ARLINGTON) ROOM

SPEAKER: James Poterba, Mitsui Professor of Economics at MIT and President and Chief Executive Officer, National Bureau of Economic Research (NBER)

CONCURRENT SESSIONS 1:45 – 3:15 PM

STATE GOVERNMENT POLICY AND ENTREPRENEURSHIP

LOCATION: STUART ROOM

Session Chair: *Mehmet Tosun*, University of Nevada-Reno
Economic Freedom and Racial Differences in Entrepreneurship: Evidence from US States, *John Deskins* and *Amanda Ross*, West Virginia University
The Varied Effect of Different Types of Corruption on Entrepreneurial Activity, *Kanybek Nur-tegin*, Florida Atlantic University
Business Entity Choice, Entrepreneurship, and State Tax Policy, *Elena Tchiglaeva*, *Mehmet Tosun* and *Sonja Pippin*, University of Nevada-Reno
Discussants: *Donald Bruce*, University of Tennessee, Knoxville and *Mehmet Tosun*, University of Nevada-Reno

LOCAL PUBLIC FINANCE ABROAD

LOCATION: ST. JAMES ROOM

Session Chair: *David Agrawal*, University of Kentucky
Is Highway Access Good for the Tax Base?, *Raphael Parchet*, University of Lugano (USI) and *Stephan Fretz*, University of St. Gallen
Inter-municipal Cooperation and Local Taxation: The Case of France, *Marie-Laure Breuille*, INRA, *Pascale Duran-Vigneron*, Université de Lorraine – BETA and *Anne-Laure Samson*, Université Paris, Dauphine
Does Fiscal Oversight Matter?, *Desiree Christofzik* and *Sebastian Kessing*, University of Siegen
Changing the Climate for Banking: The Economic Effects of Credit in a Climate-Vulnerable Area, *Daniel Da Mata* and *Guilherme Resende*, Institute for Applied Economic Research (IPEA)
Discussants: *Timothy Goodspeed*, Hunter College, CUNY and *Daniel Shoag*, Harvard University

PROPERTY TAXES AND PROPERTY VALUES

LOCATION: STATLER ROOM

Session Chair: *David Merriman*, University of Illinois at Chicago
The Dynamics of Housing Price and Land Price in Urban versus Rural Contexts, *Ping Zhang*, Fudan University
What Determines the Level of Business Property Taxes?, *David Merriman*, University of Illinois
Is Anybody Home? The Impact and Taxation of Non-resident Buyers, *Michael Suher*, New York University
Does the Strength of Incentives Matter for Elected Officials? A Look at Tax Collectors, *Sutirtha Bagchi*, Villanova University
Discussants: *Rishi Sharma*, University of Michigan, *Sutirtha Bagchi*, Villanova University, *Fan Fei*, University of Michigan, and *Sebastien Bradley*, Drexel University

TAXATION AND SOCIAL POLICY

LOCATION: BOYLSTON ROOM

Session Chair: *Benjamin Leff*, American University
Social Enterprise and the Law, *Dana Brakman Reiser* and *Steven Dean*, Brooklyn Law School
Improperly Burdened: The Uncertain and Sometimes Unfair Application of Tax Penalties, *Del Wright, Jr.*, Valparaiso University Law School
Can Sharing Be Taxed?, *Shu-Yi Oei*, Tulane Law School and *Diane Ring*, Boston College Law School, and *Diane Ring*, Boston College Law School
Tax Learning, *Emily Satterthwaite*, University of Toronto
Discussants: *Benjamin Leff*, American University and *James Repetti*, Boston College Law School

CORPORATE TAX EVASION IN LATIN AMERICA

LOCATION: BEACON HILL ROOM

Session Chair: *Dina Pomeranz*, Harvard University
Not(ch) Your Average Tax System: Corporate Taxation in a Middle Income Country, *Pierre Bachas*, University of California, Berkeley, and *Mauricio Soto*, IMF
Small Firms, Tax Regimes, and Presumptive Taxes in Chile: Tax Avoidance and Equity, *Claudio Agostini*, Universidad Adolfo Ibañez
Evaluating Transfer Pricing Reforms: Evidence from a Natural Experiment in Chile, *Sebastian Bustos* and *Dina Pomeranz*, Harvard University
Taxation, Information, and Withholding: Evidence from Costa Rica, *Anne Brockmeyer*, World Bank, and *Marco Hernandez*
Discussants: *Joana Naritomi*, London School of Economics and *Francois Gerard*, Columbia University

NEW PERSPECTIVES ON OPTIMAL TAX POLICY #2

LOCATION: NEWBURY ROOM

Session Chair: *Florian Scheuer*, Stanford University
Complementarities in Labor Markets and Optimal Taxes, *Ali Shourideh*, University of Pennsylvania
The Taxation of Superstars, *Florian Scheuer*, Stanford University and *Ivan Werning*, Massachusetts Institute of Technology
Income Taxation with Frictional Labor Supply, *Nicolas Werquin*, Yale University
Optimal Taxation and R&D policies, *Stefanie Stantcheva*, University Harvard, *Ufuk Akcigit*, University of Pennsylvania, and *Douglas Hanley*, University of Pittsburgh
Discussants: *Nicolas Werquin*, Yale University and *Alan Auerbach*, University of California, Berkeley

ELASTICITY OF TAXABLE INCOME #2

LOCATION: WHITTIER ROOM

Session Chair: *Sebastian Sieglösch*, University of Mannheim
The Elasticity of Taxable Income at the Very Top, *Katharina Jenderny*, Umeå University

The Impact of State Taxes on Small Businesses: Evidence from the 2012 Kansas Income Tax Reform, *Jason DeBacker*, Middle Tennessee State University, *Bradley Heim*, Indiana University, *Shanthi Ramnath*, U.S. Department of the Treasury and *Justin Ross*, Indiana University

Bunching in the Presence of Deduction Possibilities: Real and Reporting Responses of Wage Earners to a Rigid Kink, *Joerg Paetzold*

Discussants: *Seth Giertz*, University of Texas at Dallas, and *Joel Slemrod*, University of Michigan

TAXATION AND HOUSEHOLD LABOR SUPPLY

LOCATION: WHITE HILL ROOM

Session Chair: *Dayanand Manoli*, University of Texas at Austin
Women's Wages and Family Formation: Evidence from Administrative Tax Data, *Norma Coe*, University of Washington, *Shanthi Ramnath* and *Patricia Tong*, U.S. Department of the Treasury

Can Removing the Tax Cap Save Social Security?, *Shantanu Bagchi*, Towson University

SSDI & Spousal Labor Supply, *Dayanand Manoli*, University of Texas at Austin and *Shanthi Ramnath*, U.S. Department of the Treasury

Discussants: *Lesley Turner*, University of Maryland, *Damon Jones*, University of Chicago, and *Laura Kawano*, U. S. Department of the Department

TAX PREFERRED RETIREMENT SAVINGS ACCOUNTS

LOCATION: TREMONT ROOM

Session Chair: *Robert Weinberger*, Aspen Institute Initiative on Financial Security

The Impact of Leakages from 401(k)s and IRAs, *Alicia Munnell*, Boston College and *Anthony Webb*, Boston College

Tax-Free Savings Accounts: Who Uses Them and How?, *Adam Lavecchia*, University of Toronto and *Michael Smart*, University of Toronto

Do Tax Incentives Increase 401(k) Saving? Evidence from the Adoption of Catch-up Contributions, *Matthew Rutledge* and *Francis Vitagliano*, Boston College, and *April Yanyuan Wu*, Mathematica Policy Research

The Evolution of Retirement Wealth, *Alice Henriques*, *John Sabelhaus*, and *Sebastian Devlin-Foltz*, Federal Reserve Board of Governors

Discussants: *Kevin Moore*, Federal Reserve Board of Governors, *Joseph Rosenberg*, The Urban Institute, *Wojciech Kopczuk*, Columbia University

LOCAL AND INDIVIDUAL RESPONSES TO FEDERAL SUBSIDIES

LOCATION: BERKELEY/CLARENDON ROOM


Session Chair: *Andrew Hayashi*, University of Virginia
Effects of the 2008 Federal Stimulus Payments on Tax Return Filings, *Andrew Hayashi*, University of Virginia

The First-time Homebuyer Tax Incentives: Did They Work?, *Amelia Biehl*, University of Michigan-Flint

Federal Tax Policy and Local Revenue Response, *David Coyne*, University of California, San Diego

The Effect of the Safe Schools/Healthy Students (SS/HS) Initiative on Educational Outcomes, *Dongwoo Kim*, University of Illinois at Urbana-Champaign

Discussants: *Gilbert Metcalf*, Tufts University, *David Rapport*, Federal Reserve Board of Governors, and *Warren Hsung*, Bank for International Settlements

 **COFFEE BREAK 3:15 – 3:30 PM** GEORGIAN FOYER

CONCURRENT SESSIONS 3:30 – 5:00 PM

FISCAL FEDERALISM AND FISCAL COMPETITION

LOCATION: STATLER ROOM

Session Chair: *William Hoyt*, University of Kentucky
Economic Integration and Local Tax Mimicking, *Axel von Schwerin* and *Carolin Holzmann*, University of Erlangen-Nürnberg

Demand for New Cities: Capitalization of Municipal Incorporation, *Carlianne Patrick*, Georgia State University and *Christopher Mothorpe*, College of Charleston

Absorbing Shocks: The Role of Rainy Day Funds and Transfers in a Fiscal Union, *Timothy Goodspeed*, Hunter College, CUNY

The Assignment and Division of the Tax Base in a System of Hierarchical Governments, *William Hoyt*, University of Kentucky

Discussants: *Raphael Parchet*, University of Lugano (USI) and *Robert Inman*, University of Pennsylvania Wharton

SALES TAXES

LOCATION: BERKELEY/CLARENDON ROOM

Session Chair: *Steven Sheffrin*, Tulane University
Sales Taxes in an e-Commerce Generation, *David Agrawal*, University of Kentucky and *William Fox*, University of Tennessee, Knoxville

The Success of SNAP (Food Stamps) and the Desirability of Taxing Food, *Steven Sheffrin* and *Anna Johnson*, Tulane University

How Accurate Are the IRS Sales Tax Look-up Tables? Evidence from Aggregate Collections, *Yulianti Abbas* and *Bradley Heim*, Indiana University

Efficiency Gains from Comprehensive Sales Tax Reform, *Andre Barbe*, U.S. International Trade Commission and *George Zodrow*, Rice University

Discussants: *John Brooks*, Georgetown University Law Center and *Juan Carlos Suarez Serrato*, Duke University

**Thank you to our 2015 conference attendees.
We look forward to seeing you next year in Baltimore, Maryland.**

BUILDING TAX ENFORCEMENT CAPACITY

LOCATION: BOYLSTON ROOM

Session Chair: *Francois Gerard*, Columbia University
Compliance Behavior in Networks: Evidence from a Field Experiment, *Christian Traxler*, Hertie School of Governance
Tax Enforcement Capacity and Tax Revenues in Uganda, *Miguel Almunia*, University of Warwick, *Francois Gerard* and *Jonas Hjort*, Columbia University
Rise of Employees and Growth in Tax Capacity, *Anders Jensen*, London School of Economics
"Don't Blame the Messenger," A Field Experiment on Delivery instead of Message for Increasing Tax Compliance, *Carlos Scartascini*, Inter-American Development Bank
Discussants: *Claudio Agostini*, Universidad Adolfo Ibañez and *Sebastian Bustos*, Harvard University

FIRM TAXATION AND INVESTMENT

LOCATION: TREMONT ROOM

Session Chair: *Dina Pomeranz*, Harvard University
Incorporation for Investment, *Li Liu* and *Michael Devereux*, University of Oxford
The Impact of Tax Credits on SME Investment: Evidence from a Regression Discontinuity Design in Chile, *Sebastian Bustos* and *Dina Pomeranz*, Harvard University
Tax incentives and R&D: An Evaluation of the 2002 UK Reform Using Micro Data, *Irem Guceri*, University of Oxford
Do Transfer Pricing Rules Distort R&D Investment Decisions?, *Tobias Bornemann*, Vienna University of Economics and Business
Incorporation for Investment
Discussants: *Eric Ohrn*, Grinnel College and *Molly Saunders-Scott*, Congressional Budget Office

TAXATION, CONSUMPTION, AND HOUSEHOLD EXPENDITURES

LOCATION: STUART ROOM

Session Chair: *Michael Gelman*, University of Michigan
Cash on Hand and Demand for Credit, *Can Cui*, University of Texas at Austin
The 2011 Payroll Tax Cut and Household Spending - Evidence from a Quasi-Natural Experiment, *Naveen Singhal*, Congressional Budget Office
How Individuals Smooth Spending: Evidence from the 2013 Government Shutdown Using Account Data, *Michael Gelman*, *Matthew Shapiro* and *Dan Silverman*, University of Michigan, *Shachar Kariv* and *Steven Tadelis*, University of California, Berkeley
Discussants: *Jonathan Lanning*, Consumer Financial Protection Bureau, *Michael Gelman*, University of Michigan, and *Dimitry Taubinsky*, Harvard University

PROGRAM COMMITTEE

David Agrawal, University of Kentucky
Hunt Allcott, New York University
Andrew Bird, Carnegie-Mellon University
Marika Cabral, University of Texas at Austin
Kimberly Clausing, Reed College
Nada Eissa, Georgetown University
Raymond Fisman, Boston University
John Friedman, Brown University and NBER
William Gale, Brookings Institution
Brian Galle, Georgetown University Law Center
David Gamage, University of California, Berkeley

Andrew Hayashi, University of Virginia
Ilyana Kuziemko, Princeton University
Petro Lisowsky, University of Illinois at Urbana-Champaign
Yair Listokin, Yale University
Dayanand Manoli, University of Texas at Austin
Benjamin Marx, University of Illinois at Urbana-Champaign
Gilbert Metcalf, Tufts University
Susan Morse, University of Texas
Jason Oh, UCLA
Leigh Osofsky, University of Miami
Dina Pomeranz, Harvard University

Nirupama Rao, New York University
Alex Raskolnikov, Columbia University
Marit Rehavi, University of British Columbia
Kim Rueben, Urban-Brookings Tax Policy Center
Florian Scheuer, Stanford University
Sebastian Sieglöckh, University of Mannheim
Sita Slavov, George Mason University
Stefanie Stantcheva, Harvard University
Juan Carlos Suarez-Serrato, Duke University
Ugo Troiano, University of Michigan
Owen Zidar, University of Chicago

TAXES, WAGES, AND WORK AT LOW INCOMES

LOCATION: ST. JAMES ROOM

Session Chair: *Dayanand Manoli*, University of Texas at Austin
Income Inequality, Tax Policy and Economic Growth, *Siddhartha Biswas*, *Indrandeel Chanraborty* and *Rong Hai*, University of Chicago
The Impact of the HIRE Act on Unemployment, *Patricia Tong*, U.S. Department of the Treasury
What Drove the Decline in Taxpaying?, *Bradley Heim*, Indiana University, and *Ithai Lurie* and *James Pearce* U.S. Department of the Treasury
The Minimum Wage, Earned Income Tax Credit and Labor Supply, *Dayanand Manoli*, University of Texas at Austin, *Ankur Patel* and *Nicholas Turner*, U.S. Department of the Treasury
Discussants: *Gerald Auten*, U.S. Department of the Treasury, *Ugo Troiano*, University of Michigan, and *Jeffrey Clemens*, University of California at San Diego

THE LAW AND MACROECONOMICS OF FISCAL POLICY

LOCATION: WHITE HILL ROOM

Session Chair: *Yair Listokin*, Yale University
Stealth Fiscal Policy via the Income Tax Code, *Yair Listokin*, Yale University
How Income Taxes Should Change during Recessions, *Zachary Liscow*, Yale University
The Constitution and Fiscal Politics: An Institutional Critique, *Peter Conti-Brown*, University of Pennsylvania
Discussants: *Gabriel Shobe*, Weil, Gotschal and Manges, LLP, *Jacob Goldin*, Stanford Law School, and *Thomas Brennan*, Harvard University

NEW APPROACHES TO ENVIRONMENTAL ENERGY POLICY

LOCATION: WHITTIER ROOM

Session Chair: *David Schizer*, Columbia University
The Economic and Environmental Effect of China's Green Credit Policy on Polluting Firms, *Junxiu Sun*, Shanghai Jiao Tong University
Perception of Gasoline Taxes and Driver Cost: Implications for Highway Finance, *Ronald Fisher*, Michigan State University and *Robert Wassmer*, California State University, Sacramento
Energy Taxes and Subsidies: Worthy Goals, Competing Priorities, and Flawed Institutional Design, *David Schizer*, Columbia Law School
Does Market Power Allow Firms to Pass on More of the Tax Burden to Consumers? Evidence from Gasoline Tax Reforms in Austria, *Clemens Fuest*, *Dominik Schober*, and *Oliver Woll*, Center for European Economic Research (ZEW)
Discussants: *David Weisbach*, University of Chicago and *TBA*

INTERNATIONAL TAXATION, LOCKOUT, AND JURISDICTIONAL COMPETITION

LOCATION: BEACON HILL ROOM

Session Chair: *Fadi Shaheen*, Rutgers University-Newark
Manufactured Arbitrage: An Exploratory Analysis of State Administration of International Tax Avoidance, *Omri Marian*, University of California, Irvine School of Law
Foreign or Domestic Tax Havens: The Location Decision for Intangible Property by U.S. Firms, *Brad Lindsey*, North Carolina State University and *Wendy Wilson*, Texas Christian University
Unknown Beneficial Owners: Tax Treaty Shopping with Incomplete Information, *Sunghoon Hong*, Korea Institute of Public Finance
Understanding Lockout, *Fadi Shaheen*, Rutgers University-Newark
Discussants: *Diane Ring*, Boston College Law School and *Harry Grubert*, U.S. Department of the Treasury

FRONTIERS OF PUBLIC FINANCE: 2015 NTA OUTSTANDING DOCTORAL DISSERTATION AWARD WINNERS

LOCATION: NEWBURY ROOM

Session Chair: *Monica Singhal*, Harvard University and NBER
Essays on Retirement, Savings and Health, *Itzik Fadlon*, Harvard University
Essays in Policy Evaluation, *Patrick Button*, University of California, Irvine
Discussants: TBD

GENERAL SESSION 5:00 – 6:00 PM TERRACE ROOM

ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION PRESIDENTIAL ADDRESS, Alan Auerbach, University of California, Berkeley

PRESENTATION OF AWARDS: DISSERTATION AWARD, RICHARD MUSGRAVE PRIZE, and REFEREE OF THE YEAR AWARD

☀ RECEPTION 6:15 – 7:15 PM STATLER ROOM
In Honor of *John Mikesell*, 2015 Steven D. Gold Award Recipient

☐ FRIDAY, NOVEMBER 20, 2015

CONCURRENT SESSIONS 8:30 – 10:00 AM

LOCAL RESPONSES TO TAXES

LOCATION: CAMBRIDGE ROOM

Session Chair: *Heather Stephens*, West Virginia University
Do Federal Incentive Programs Increase Innovation and Entrepreneurship in Economically Disadvantaged Areas?, *Kaitlyn Harger*, and *Amanda Ross*, West Virginia University and *Heather Stephens*, West Virginia University
Do Tax Breaks for the Elderly Promote Economic Growth?, *Ben Brewer* and *Karen Conway*, University of New Hampshire and *Jonathan Rork*, Reed College
Shops and the City: Evidence on Local Externalities and Local Government Policy from Big-box Bankruptcies, *Daniel Shoag*, Harvard University and *Stan Veuger*, American Enterprise Institute
Responsiveness of Income to Local Income Taxes: Evidence from Indiana, *Bradley Heim* and *Kate Yang*, Indiana University
Discussants: *Daniel Wilson*, Federal Reserve Bank of San Francisco and *Sebastian Sieglösch*, University of Mannheim

THE EFFECTS OF HEALTH CARE COVERAGE

LOCATION: BEACON HILL ROOM

Session Chair: *Sarah Miller*, University of Michigan
Childhood Medicaid Coverage and Later Life Health Care Utilization, *Sarah Miller*, University of Michigan
Optimal Guidelines and Physician Decision-making, *Jason Abaluck*, Yale University, *Leila Agha*, Boston University and *David Chan*, Stanford University
Patient Cost-sharing and Health Care Utilization in Early Childhood: Evidence from a Regression Discontinuity Design, *Tzu-Ting Yang*, Academia Sinica, *Hsing-Wen Han*, Tamkang University, and *Hsien-Ming Lien*, National Chengchi University
Discussants: *Jason Abaluck*, Yale University, *Adam Sacarny*, Robert Wood Johnson Foundation, and *Timothy Layton*, Harvard Medical School

TAX LAW AND TAX POLICY

LOCATION: BERKELEY/CLARENDON ROOM

Session Chair: *John Brooks*, Georgetown University Law Center
Choosing between the Estate Tax and Basis Carryover Regime of 2010, *Robert Gordon*, Twenty-first Securities, *David Joulfaian*, U.S. Department of the Treasury and *James Poterba*, MIT and NBER
Treasury's Retroactivity, *Kristin Hickman*, University of Minnesota Law School
The Limited Liability Tax, *Michael Simkovic*, Fordham University School of Law and Seton Hall University School of Law
The Definitions of Income, *John Brooks*, Georgetown University Law Center
Discussants: *David Hasen*, University of Colorado, *Michael Simkovic*, Fordham University and Seton Hall University Law School, and *Mirit Eyal-Cohen*, University of Alabama

FOREIGN CASH AND EARNINGS

LOCATION: BOYLSTON ROOM

Session Chair: *Petro Lisowsky*, University of Illinois at Urbana-Champaign
Implicit Taxes of U.S. Domestic and Multinational Firms over the Past Quarter-Century, *James Chyz*, *LeAnn Luna* and *Hanna Smith*, University of Tennessee, Knoxville
Income Shifting under Losses, *Arnt Ove Hopland*, Norwegian School of Economics, *Petro Lisowsky*, University of Illinois Urbana-Champaign, *Mohammed Mardan*, ETH Zurich, and *Dirk Schindler*, Norwegian School of Economics
Do Foreign Cash Holdings Influence the Cost of Debt? *Dan Dhaliwal*, *Matthew Erickson*, *Nathan Goldman*, University of Arizona, and *Linda Krull*, University of Oregon
Are Firms Stockpiling Foreign Earnings?, *Margot Howard*, College of William and Mary
Discussants: *Andrew Bird*, Carnegie Mellon University and *Sonja Rego*, Indiana University



Membership available at:
<http://www.ntanet.org/components/rsform/?formId=7>

SOCIAL INSURANCE

LOCATION: TREMONT ROOM

Session Chair: *Michael Gideon*, U.S. Census Bureau Household Responses to Severe Health Shocks and the Design of Social Insurance, *Itzik Fadlon*, Harvard University Unemployment Insurance and Worker Mobility, *Laura Kawano* and *Ryan Nunn*, U.S. Department of the Treasury Long-term Care Insurance and the Family, *Corina Mommaerts*, Yale University Interstate Differences in Pension Vesting Rules, K-12 Teacher Experience, and Teacher Exit, *Leslie Papke* and *Daniel Litwok*, Michigan State University
Discussants: *Kevin Mumford*, Purdue University, *Nadia Karamcheva*, Urban Institute, and *Trevor Gallen*, University of Chicago

INTERNATIONAL CORPORATE TAX POLICY

LOCATION: TREMONT ROOM

Session Chair: *Kimberly Clausing*, Reed College Destination-Based Cash-Flow Taxation: A Critical Appraisal, *Wei Cui*, University of British Columbia Corporate Tax Incidence with Excess Profits, *Jennifer Gravelle*, Congressional Budget Office Shifting the Burden of Taxation from the Corporate to the Personal Level and Getting the Corporate Tax Rate Down to 15 Percent, *Harry Grubert*, U.S. Department of the Treasury and *Rosanne Altshuler*, Rutgers University The Crossroads versus the Seesaw: Getting a "Fix" on Recent International Tax Policy Developments, *Daniel Shaviro*, NYU School of Law
Discussants: *Alan Auerbach*, University of California, Berkeley and *Stephen Shay*, Harvard Law School

U.S. WEALTH INEQUALITY MEASUREMENT

LOCATION: WHITTIER ROOM

Session Chair: *Emmanuel Saez*, University of California Berkeley
Wealth Inequality in the United States since 1913: Evidence from Capitalized Income Tax Data, *Emmanuel Saez*, University of California Berkeley and *Gabriel Zucman*, London School of Economics
Measuring Income and Wealth at the Top Using Administrative and Survey Data, *Jesse Bricker*, *Alice Henriques*, *Jacob Krimmel* and *John Sabelhaus*, Federal Reserve Board of Governors
What Do We Know about the Evolution of Top Wealth Shares in the United States? *Wojciech Kopczuk*, Columbia University
A New Look at Personal Wealth: Leveraging New Data on the Longevity of High Wealth Individuals, *Brian Raub* and *Barry Johnson*, Internal Revenue Service
Discussants: *Wojciech Kopczuk*, Columbia University, *Brian Raub*, Internal Revenue Service, *John Sabelhaus*, Federal Reserve Board of Governors, and *Emmanuel Saez*, University of California, Berkeley

STATE BUSINESS TAXATION

LOCATION: WHITE HILL ROOM

Session Chair: *David Merriman*, University of Illinois, Chicago State Taxation and the Reallocation of Business Activity: Evidence from Establishment-Level Data, *Xavier Giroud*, MIT and *Joshua Rauh*, Stanford University
To Cut or Not to Cut? On the Impact of Corporate Taxes on Employment and Income, *Alexander Ljungqvist*, New York University, and *Michael Smolyansky*, Federal Reserve Board of Governors
State Taxes and Spatial Misallocation, *Pablo Fajgelbaum*, UCLA, *Eduardo Morales*, Princeton University, *Juan Carlos Suarez Serrato*, Duke University and *Owen Zidar*, University of Chicago
Investment and Employment Responses to State Adoption of Federal Accelerated Depreciation Policies, *Eric Ohrn*, Grinnell College
Discussants: *David Merriman*, University of Illinois, Chicago and *Xavier Giroud*, MIT

NEW PERSPECTIVES ON OPTIMAL TAX POLICY #3


LOCATION: STUART ROOM

Session Chair: *Matthew Weinzierl*, Harvard University
Popular Acceptance of Morally Arbitrary Luck and Widespread Support for Classical Benefit-Based Taxation, *Matthew Weinzierl*, Harvard University
Well-being Poverty and Labor Income Taxation, *Francois Maniquet* and *Dirk Neumann*, CORE, Université Catholique de Louvain
Jointly Optimal Income Taxes for Different Types of Income, *Johannes Hermlé*, University of Bonn and *Andreas Peichl*, University of Mannheim
Screening with Endogenous Preferences, *Lizi Chen*, MIT and *Casey Rothschild*, Wellesley College
Discussants: *Stefanie Stantcheva* and *Matthew Weinzierl*, Harvard University

DESIGN OF THE EITC

LOCATION: ST JAMES ROOM

Session Chairs: *Stephen Holt*, HoltSolutions
Getting Ahead Versus Getting By with the Earned Income Tax Credit, *Sarah Halpern-Meekin*, University of Wisconsin, *Laura Tach*, Cornell University and *Kathryn Edin*, Johns Hopkins University
Alternatives to the Lump Sum: New Developments in Crafting an EITC Periodic Payment Option, *Stephen Holt*, HoltSolutions
Reimagining the Earned Income Tax Credit – An Evaluation of the Chicago Earned Income Tax Credit Periodic Payment Pilot, *Ruby Mendenhall*, University of Illinois at Urbana-Champaign
Are In-work Tax Credits Effective in the Presence of Generous Public Assistance? Evidence from the 1975 Earned Income Tax Credit, *Jacob Bastian*, University of Michigan
Discussant: *Dylan Bellisle*, University of Chicago, and *Samara Gunter*, Colby College

 **COFFEE BREAK 10:00 – 10:15 AM** GEORGIAN FOYER

CONCURRENT SESSIONS 10:15 – 11:45 AM

LOCAL PUBLIC FINANCE

LOCATION: STUART ROOM

Session Chair: *François Vaillancourt*, Université de Montréal
The Effect of Tax and Expenditure Limitations on Voluntary Contributions to Public Schools, *Ashlyn Nelson*, Indiana University
Incidence, Optimal Use, and Rationale of Place-based Job Creation Programs, *Sachiko Kazekami*, Chukyo University
Local Government Fiscal Deficit and Strategic Public Asset Management in Developing Countries: Evidence from China, *G. Nathan Dong* and *Zigan Wang*, Columbia University
Incidence of Taxes and Government Expenditures at the Subnational Level; Evidence for Quebec in 2007, *François Vaillancourt*, Université de Montréal
Discussants: *François Vaillancourt*, Université de Montréal, *Enda Hargaden* and *Daniel Reck*, University of Michigan, and *Andrew Hayashi*, University of Virginia

LAW AND ECONOMICS OF TAX RULES

LOCATION: CAMBRIDGE ROOM

Session Chair: *David Walker*, Boston University
Beyond Head of Household: Rethinking the Taxation of Single Parents, *Jacob Goldin*, Stanford Law School and *Zachary Liscow*, Yale University
Revisiting the Taxation of Fringe Benefits, *Jay Soled*, Rutgers University and *Kathleen Thomas*, University of North Carolina School of Law
Googling a Free Lunch: The Taxation of Fringe Benefits, *Yehonatan Givati*, Hebrew University
Rational Decisions under Legal Uncertainty, *Alex Raskolnikov*, Columbia University
Discussants: *Alex Raskolnikov*, Columbia University, *David Walker*, Boston University, *Jacob Goldin*, Stanford Law School, and *Conor Clarke*, Yale University

FISCAL RULES, TRANSPARENCY, AND ACCOUNTABILITY

LOCATION: BEACON HILL ROOM

Session Chair: *Bo Zhao*, Federal Reserve Bank of Boston
Transparency in Public Debt Disclosure under GASB 44: An Empirical Analysis of Discrepancy in Reported U.S. State Debt, *Bo Zhao*, Federal Reserve Bank of Boston and *Wen Wang*, Indiana University-Purdue University at Indianapolis
Do Troubled Times Invite Cloudy Budget Reporting? The Determinants of General Fund Expenditure Share in U.S. States, *Nancy Hudspeth*, California State University Stanislaus, *David Merriman*, *Richard Dye* and *Andrew Crosby*, University of Illinois at Chicago
Consequences of State Balanced Budget Restrictions: Fiscal Constraints or Accounting Manipulations?, *Anna Costello*, *Reining Petacchi* and *Joseph Weber*, MIT
New Indicators of Fiscal Transparency: A Database Derived from Government Finance Statistics, *Rachel Wang*, IMF
Discussants: *Justin Ross*, Indiana University, and *James Alt*, Harvard University

POLICYMAKING IN THE FACE OF UNCERTAINTY

LOCATION: BERKELEY/CLARENDON ROOM

Session Chair: *David Kamin*, New York University
In Good Times and Bad: Designing Legislation That Responds to Fiscal Uncertainty, *David Kamin*, New York University
Fiscal Uncertainty and How to Deal with It, *Alan Auerbach*, University of California, Berkeley
Political Uncertainty in the Law, *Jason Oh*, UCLA School of Law
The Uncertainty of Long-Term Budget Projections, *Benjamin Page*, Congressional Budget Office
Discussants: *Daniel Shaviro*, New York University and *Donald Marron*, The Urban Institute

MEASURING INEQUALITY

LOCATION: BOYLSTON ROOM

Session Chair: *Gerald Auten*, U.S. Department of the Treasury
Changes in the Distribution of After-tax Wealth: Has Income Tax Policy Increased Wealth Inequality?, *Kevin Moore*, Federal Reserve Board of Governors and *Adam Looney*, Brookings Institution
Use and Misuse of Tax Data to Measure Income Inequality and Mobility, *Gerald Auten*, U.S. Department of the Treasury, *David Splinter*, Joint Committee on Taxation, and *Joseph Sullivan*, Harvard Law School
Family Income Inequality Dynamics in the United States 1967-2007: Disentangling Impacts of Earnings Correlation, Joint Labor Supply and Assortative Mating, *Koen Decancq*, University of Antwerp, *Andreas Peichl*, University of Mannheim and *Philippe Van Kerm*, Luxembourg Institute of Socio-Economic Research
Discussants: *Alice Henriques* and *John Sabelhaus*, Federal Reserve Board of Governors, and *Ricardo Perez-Truglia*, Microsoft Research

TOPICS IN SCHOOL FINANCE

LOCATION: TREMONT ROOM

Session Chair: *Eric Brunner*, University of Connecticut
Fiscal Centralization, School District Employment, and Property Values, *John Foster*, Southern Illinois University, Edwardsville and *Eugenia Toma*, University of Kentucky
The Impact of Immigrant Inflows on Public Education Spending, *Qinping Feng*, University of Illinois at Urbana-Champaign
How Do School Districts Respond to Statewide Finance Reform? Evidence from Pennsylvania, *Matthew Steinberg*, University of Pennsylvania
The Impact of Local Option Sales Taxes on School Infrastructure Spending and Long-term Debt: Evidence from Georgia, *Eric Brunner* and *David Schwegman*, University of Connecticut
Discussants: *Kim Rueben*, Urban-Brookings Tax Policy Center and *John Mikesell*, Indiana University

Contact Us Today: membership, journal subscriptions, upcoming conferences and more!

National Tax Association
725 15th Street, NW #600
Washington DC 20005-2109

202-737-3325
202-737-7308 (fax)
natltax@aol.com

PROBLEMS WITH POOLS: CROSS-SUBSIDIES, UNIVERSAL SERVICE, AND POLITICAL ECONOMY

LOCATION: WHITE HILL ROOM

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

When Are Cross-subsidies Efficient?, *John Brooks* and *Brian Galle*, Georgetown University Law Center

Price Subsidies, Social Insurance, and the Design of Redistributive Policies, *Helmuth Cremer*, University of Toulouse

Using Participant Behavior to Measure the Value of Social Programs: The Case of Medicaid, *Trevor Gallen*, University of Chicago

Discussants: *Itzik Fadlon*, Harvard University, *Louis Kaplow*, Harvard University, and *Keith Ericson*, Boston University

NEW EVIDENCE ON TAX POLICY FROM ADMINISTRATIVE DATA

LOCATION: WHITTIER ROOM

Session Chair: *John Friedman*, Brown University and NBER
Behavioral Responses to Taxation: Preliminary Evidence from the 2013 Tax Increase, *Emmanuel Saez*, University of California, Berkeley

How Sensitive Are Taxpayers to Marginal Tax Rates? Evidence from Income Bunching in the United States, *Andrew Whitten* and *Jacob Mortenson* Georgetown University & Joint Committee on Taxation

The Impact of Income Volatility on Measured Cross-section Inequality, *Michael Parisi*, Internal Revenue Service, *John Sabelhaus*, and *Jeffrey Thompson*, Federal Reserve Board of Governors

Who Panicked During the Crash of 2008-9? Evidence from Tax Return Data on Daily Sales of Stock, *Jeffrey Hoopes*, The Ohio State University, *Patrick Langetieg*, Internal Revenue Service, *Stefan Nagel*, *Daniel Reck*, *Joel Slemrod*, and *Bryan Stuart*, University of Michigan

Discussant: *John Friedman*, Brown University and NBER

TAX COMPLIANCE

LOCATION: ST. JAMES ROOM

Session Chair: *Yulia Paramonova*, National Research University Higher School of Economics in St. Petersburg

How Taxing Is Tax Filing? Leaving Money on the Table because of Compliance Costs, *Youssef Benzarti*, University of California, Berkeley

Collateral Tax Sanctions: A Way to Correlate Punishment with Ability, *Yulia Paramonova*, National Research University Higher School of Economics in St. Petersburg

The Use of Field Experiments to Increase Tax Compliance, *Michael Hallsworth*, Imperial College London

Discussants: *Miguel Almunia*, University of Warwick, *Mark Phillips*, University of Southern California, and *Carlos Scartascini*, Inter-American Development Bank

NTA: THE NEXT GENERATION

LOCATION: NEWBURY ROOM


Session Chair: *Carlianne Patrick*, Georgia State University
Federal Matching Grants for State-Provided Adoption Assistance and Adoption from Foster Care, *Margaret O'Rourke*, Michigan State University

The Incidence of Consumption Taxes on Workers, Firm Owners and Consumers: Evidence from a VAT Reform in France, *Dorian Carloni*, University of California, Berkeley

The Effect of State and Federal Mental Health Parity Laws on Working Time, *Jinqi Ye*, Syracuse University

Impacts of ACA Medicaid Expansions, *Monica Bhole* and *Vilisa Curto*, Stanford University

Discussants: *Heather Stephens*, West Virginia University, *Tuomas Kosonen*, VATT, Government Institute for Economic Research, *Jeffrey Clemens*, University of California at San Diego, and *Marika Cabral*, University of Texas at Austin

 **LUNCHEON NOON - 1:30 PM** GEORGIAN (W/ARLINGTON) ROOM

Speaker: *Martin Feldstein*, *George F. Baker Professor of Economics at Harvard University and President Emeritus, NBER*


GENERAL SESSION 1:45 - 3:15 PM TERRACE ROOM

Organizers: *John Friedman*, Brown University and NBER, and *Emmanuel Saez*, University of California Berkeley and NBER

Participants: *Raj Chetty*, Stanford University and NBER, *Martin Feldstein*, Harvard University and NBER, *Barry Johnson*, Internal Revenue Service-SOI, and *Mark Mazur*, Department of the Treasury

THE FUTURE OF USING ADMINISTRATIVE DATA FOR RESEARCH (Panel Discussion)

Session Chair: *John Friedman*, Brown University and NBER


 **COFFEE BREAK 3:15 - 3:30 PM** TERRACE ROOM

GENERAL SESSION 3:30 - 5:00 PM TERRACE ROOM

Session Chair: *David Weisbach*, University of Chicago

Presentations: *Alan Auerbach*, University of California, Berkeley, *Alvin Warren*, Harvard Law School, *Edward McCaffery*, University of Southern California, and *David Weisbach*, University of Chicago

In Honor of William D. Andrews, Eli Goldston Professor of Law, Emeritus, Harvard Law School, 2015 Holland Award Recipient

 **RECEPTION - 5:15 - 6:15 PM** STATLER ROOM

In Honor of William D. Andrews, Eli Goldston Professor of Law, Emeritus, Harvard Law School, 2015 Holland Award Recipient

▣ SATURDAY, NOVEMBER 21

CONCURRENT SESSIONS 8:30 – 10:00 AM

VOLATILITY

LOCATION: ARLINGTON ROOM

Session Chair: *Howard Chernick*, Hunter College, CUNY
Income Taxes, Consumption Taxes, and State Tax Volatility:
The Case of the Great Recession, *Howard Chernick*, Hunter
College, CUNY
Examining the Impact of Tax Revenue Volatility on Municipal
Financial Slack Accumulation, *Min Su* and *Bart Hildreth*,
Georgia State University
Investments and Maintenance: Easy Targets When Govern-
ments Cut Budgets?, *Lars-Erik Borge*, Norwegian University
of Science and Technology
Form of Government and Spending in the Great Recession,
Evgenia Gorina, University of Texas at Dallas
Discussants: *Nathan Seegert*, University of Utah and *David
Coyne*, UCSD

MEDICARE POLICY

LOCATION: STUART ROOM

Session Chair: *Marika Cabral*, University of Texas at Austin
Does Privatized Health Insurance Benefit Patients or
Producers? Evidence from Medicare Advantage, *Marika
Cabral* and *Michael Geruso*, University of Texas at Austin
and *Neale Mahoney*, University of Chicago
Upcoding or Selection? Evidence from Medicare on Squishy
Risk Adjustment, *Michael Geruso*, University of Texas at Austin
and *Timothy Layton*, Harvard Medical School
Did Medicare Part D Reduce Mortality?, *Julian Reif*, University
of Illinois at Urbana-Champaign
Discussants: *Sarah Miller*, University of Michigan, *Julian Reif*,
University of Illinois at Urbana-Champaign, and *Jeffrey
Clemens*, University of California at San Diego

TAX POLICY WITH "BEHAVIORAL" AGENTS: THEORY AND EVIDENCE

LOCATION: BERKELEY AND CLARENDON ROOM

Session Chair: *Ilyana Kuziemko*, Princeton University
Government Policy and Labor Supply with Myopic or Targeted
Savings Decisions, *Louis Kaplow*, Harvard University
Passive Saving Over the Life Cycle, *Nick Fabrin Nielsen*, U of
Copenhagen, and *Daniel Reck*, University of Michigan
Timing is Money: Does Lump-sum Payment of Tax Credits
Induce High-cost Borrowing?, *Katherine Micheltore*, Univer-
sity of Michigan
Regressive Sin Taxes, *Benjamin Lockwood* and *Dimitry Taubinsky*,
Harvard University
Discussant: *Stefanie Stancheva*, Harvard University

FISCAL FEDERALISM, MULTILATERALISM, AND TAX LAW DESIGN

LOCATION: CAMBRIDGE ROOM

Session Chair: *Daniel Shaviro*, New York University
Federal Collection of State Individual Income Taxes, *Daniel
Schaffa*, University of Michigan
Corrective Progressivity, *Eric Kades*, William and Mary Law
School
Fiscal Federalism from the Subnational Government Perspec-
tive: Tax Reform for the U.S. States, *David Gamage*, University
of California, Berkeley and *Darien Shanske*, University of Cali-
fornia, Hastings College of Law
The New International Tax Diplomacy, *Itai Grinberg*, George-
town Law
Discussants: *Brian Galle*, Georgetown University Law Center
and *Daniel Shaviro*, New York University

INTERNATIONAL TAX POLICY, REFORM, AND INNOVATION

LOCATION: BOYLSTON ROOM

Session Chair: *Kevin Markle*, University of Iowa
Territorial Tax Reforms, Tax Sparing Agreements, and Foreign
Direct Investment, *Celine Azemar*, University of Glasgow and
Dharmika Dharmapala, University of Chicago
Cross-Country Evidence on the Preliminary Effects of Patent
Box Regimes on Patent Activity and Ownership, *Sebastien
Bradley*, Drexel University, *Estelle Dauchy*, New Economic
School, and *Leslie Robinson*, Dartmouth College
International R&D Sourcing and Knowledge Spillover: Evidence
from OECD Patent Owners, *Sophia Chen*, IMF and *Estelle
Dauchy*, New Economic School
Discussants: *Jane Gravelle*, Library of Congress and *Kevin
Markle*, University of Iowa

GOVERNMENT INFLUENCE THROUGH DIRECT PARTICIPATION

LOCATION: ST. JAMES ROOM

Session Chair: *Marit Rehavi*, University of British Columbia
The Anatomy of Physician Payments, *Jeffrey Clemens*, University
of California, San Diego, *Joshua Gottlieb* and *Timea Laura
Molnar*, University of British Columbia
Estimating the Effect of Potential Entry on Market Outcomes
Using a Licensure Threshold, *Sarah Moshary*, eBay and Uni-
versity of Pennsylvania, and *Gaston Illanes*, MIT
How do Hospitals Respond to Financial Pain?, *Lori Timmins*,
Mathematica
Discussants: *Marit Rehavi*, University of British Columbia,
Katherine Baicker, Harvard University, and *Erin Johnson*, MIT

TAX FORMS, PUBLICATIONS, AND COMPLIANCE

LOCATION: NEWBURY ROOM

Session Chair: *Leigh Osofsky*, University of Miami
User-friendly Taxpaying, *Kathleen Thomas*, University of North
Carolina School of Law
Complexity and the Tax Law, *Leigh Osofsky*, University of Miami
and *Joshua Blank*, NYU School of Law
Your Biggest Refund, Guaranteed? Tax Filing Method and
Reported Tax Liability, *Samara Gunter*, Colby College
Using the 'Smart Return' to Reduce Tax Evasion, *Joseph
Bankman*, Stanford University Law School
Discussants: *Larry Zelenak*, Duke University School of Law and
Kristin Hickman, University of Minnesota Law School

CLEAN ENERGY TAX POLICY

LOCATION: NEWBURY ROOM

Session Chair: *Joseph Aldy*, Harvard University
The Implications of Heterogeneity for the Regulation of Energy-Consuming Durable Goods, *Christopher Knittel*, MIT
Offsetting Carbon Tax Burdens on Low-income Households through EITC Expansions, *Aparna Mathur*, American Enterprise Institute and *Adele Morris*, Brookings Institution
Protecting U.S. Manufacturing Competitiveness under a Carbon Tax: Policy Design Options and Impacts of a Border Tax Adjustment, *John Agan* and *Joseph Aldy* and *Wesley Look*, Harvard University and *Gilbert Metcalf*, Tufts University
Capital versus Output Subsidies: Implications of Alternative Incentives for Wind Investment, *Joseph Aldy* and *Todd Gerarden* and *Richard Sweeney*, Harvard University
Discussants: *Richard Sweeney*, Boston College and *Kelsey Jack*, Tufts University

EFFECTS OF EDUCATION FINANCE POLICIES: NEW EVIDENCE FROM ADMINISTRATIVE DATA


LOCATION: WHITTIER ROOM

Session Chair: *John Friedman*, Brown University and NBER
The Effects of the Tax Deduction for Postsecondary Tuition: Implications for Structuring Tax-Based Aid, *Caroline Hoxby*, Stanford University and *George Bulman*, University of California, Santa Clara
The Long-Run Effects of Merit Aid: Evidence from the Cal-Grant, *Eric Bettinger*, *Oded Gurantz*, Stanford University, *Laura Kawano*, U.S. Department of the Treasury, and *Bruce Sacerdote*, Dartmouth College
Tax Knowledge and College: Do IRS Reminders Affect Tax-Based Aid Use?, *John Guyton*, *Brenda Schafer*, and *Michael Sebastiani*, Internal Revenue Service, *Day Manoli*, UT-Austin, and *Nicholas Turner*, U.S. Department of the Treasury
Discussant: *David Deming*, Harvard University

ACCOUNTING RESEARCH AND POLITICAL ECONOMY

LOCATION: WHITE HALL ROOM

Session Chair: *Petro Lisowsky*, University of Illinois at Urbana-Champaign
Can Revenue Authorities Constrain Tax-induced Income Shifting in A Politically Controlled Economy?, *Kenny Lin* and *Yongbo Li*, Lingnan University, *Lillian Mills*, University of Texas at Austin, and *Fang Zhang*, Hong Kong Baptist University
The Political Economy of Corporate Tax Avoidance, *Qiao Liu* and *Wei Luo*, Peking University, and *Pingui Rao*, Jinan University
The Role of Political Connections in Mitigating Political Uncertainty: Evidence from Firm Specific Investment, *Laura Wellman*, University of Illinois at Chicago
Determinants and Economic Consequences of Firm Participation at Policy-related Congressional Hearings, *Vishal Baloria*, Boston College
Discussants: *Edmund Outslay*, Michigan State University and *John Barrick*, Brigham Young University

 **COFFEE BREAK 10:00 – 10:15 AM** GEORGIAN FOYER

CONCURRENT SESSIONS 10:15 – 11:45 AM

INCOME RESPONSES TO HEALTH COVERAGE

LOCATION: CAMBRIDGE ROOM

Session Chair: *Jeffrey Clemens*, University of California, San Diego
What Costs Come with the Safety Net's Complexity? Evidence from the Medicaid Notch and the Minimum Wage, *Jeffrey Clemens* and *Michael Wither*, University of California, San Diego
Earnings Responses to Incentives in the Affordable Care Act: Evidence from Tax Data, *Bradley Heim*, Indiana University, *Gillian Hunter*, *Adam Isen*, *Ithai Luri* and *Shanthi Ramnath*, U.S. Department of the Treasury
Medicaid or Subsidized Commercial Insurance? Evidence from Income Manipulation around the ACA Medicaid Expansion's Eligibility Thresholds, *Keith Ericson*, Boston University
Discussants: *Marika Cabral*, University of Texas at Austin, *Keith Ericson*, Boston University, and *Adam Isen*, U.S. Department of the Treasury

ASSESSING THE AFFORDABLE CARE ACT: A ROUNDTABLE DISCUSSION OF LESSONS FROM AND FOR PUBLIC FINANCE

LOCATION: WHITTIER ROOM

Session Chair: *Brian Galle*, Georgetown University Law Center
Roundtable: Assessing the Affordable Care Act: Lessons from and for Public Finance, *Katherine Baicker*, Harvard University, and *Casey Mulligan*, University of Chicago
Discussant: *David Gamage*, University of California, Berkeley

ATTITUDES TOWARD TAX PAYMENT AND POLICY

LOCATION: BOYLSTON ROOM

Session Chair: *Raymond Fisman*, Boston University
Tax Aversion in Labor Supply, *Judd Kessler*, The Wharton School, University of Pennsylvania
Distributional Preferences and Political Behavior, *Raymond Fisman*, Boston University
Should Internalities Be Taxed Like Externalities?, *Donald Marron*, Urban Institute
Discussants: *Brigitte Madrian*, Harvard University

INTERNATIONAL TAX PLANNING

LOCATION: STUART ROOM

Session Chair: *Susan Morse*, University of Texas School of Law
The Importance of Aggressive Tax Planning to the Diversion of Corporate Resources: Evidence from Chinese Public Firms, *Andrew Bauer*, University of Illinois at Urbana-Champaign, *Junxiong Fang*, Fudan University, *Jeffrey Pittman*, Memorial University of Newfoundland, *Yinqi Zhang*, American University and *Yuping Zhao*, University of Houston
Taxes, Investors, and Managers: Exploring the Taxation of Foreign Investors in U.S. REITs, *Margot Howard*, College of William and Mary, *Katherine Pancak*, University of Connecticut and *Douglas Shackelford*, University of North Carolina
Tax Savings for U.S.-Centered Multinationals with Non-U.S. Incorporation Locations, *Eric Allen*, University of Southern California and *Susan Morse*, University of Texas School of Law
Discussants: *Eric Ohrn*, Grinnel College, *Lillian Mills*, University of Texas at Austin, and *Jeri Seidman*, University of Texas

INTERNATIONAL PROFIT-SHIFTING AND ORGANIZATION PLANNING

LOCATION: ST. JAMES ROOM

Session Chair: *Timothy Dowd*, Joint Committee on Taxation
What Happens to Taxable Income when Firms Become Multinationals? Profit-shifting and Unobserved Firm Specific Effects, *Arnt Hopland*, Norwegian School of Economics (NHH)
Exploring the Composition of the Cost of Profit Shifting, *Molly Saunders-Scott*, Congressional Budget Office
Corporate Organization in the Wake of the Homeland Reinvestment Act of 2004: A Longer Term Perspective, *Tim Dowd*, *Paul Landefeld* and *Anne Moore*, Joint Committee on Taxation
Corporate Tax Havens and Shareholder Value, *Stefan Zeume*, University of Michigan
Discussants: *Christine Dobridge*, The Wharton School, University of Pennsylvania and *Leslie Robinson*, Dartmouth College

INCIDENCE OF FIRM TAXES

LOCATION: NEWBURY ROOM

Session Chair: *Clemens Fuest*, Centre for European Economic Research (ZEW)
Cigarette Taxes and Producer Surplus, *Kyle Rozema*, Northwestern University School of Law
The Incidence of Corporate Income Tax on Wages in Canada, 1997-2013, *François Vaillancourt*, Université de Montréal
Does Ownership Affect the Impact of Taxes on Firm Behavior? Evidence from China, *Clemens Fuest*, Centre for European Economic Research (ZEW)
Firm Types and Heterogeneous Consumption-tax Incidence, *Jarkko Harju* and *Tuomas Kosonen*, VATT, Government Institute for Economic Research and *Oskar Skans*, Uppsala University
Discussants: *Helmuth Cremer*, University of Toulouse, and *Aparna Mather*, American Enterprise Institute

HIGHER EDUCATION

LOCATION: TREMONT ROOM

Session Chair: *Kim Rueben*, Urban-Brookings Tax Policy Center
Financing Higher Education When Students and Graduates Are Internationally Mobile, *Marcel Gérard*, Université Catholique de Louvain and *Silke Uebelmesser*, University of Jena
"Pay It Forward" and Higher Education Subsidies: A Theoretical Model, *Jennifer Delaney* and *Dharmika Dharmapala*, University of Chicago
Income Based Payment for Higher Education, *Benjamin Leff*, American University
Improving the Labor Market Outcomes of US Veterans: The Long-run Effect of the Transition Assistance Program, *Xiaoxue Li*, University of New Mexico
Discussants: *Caroline Hoxby*, Stanford University and *Katherine Micheltore*, University of Michigan

SOCIAL SECURITY

LOCATION: WHITEHILL ROOM

Session Chair: *Sita Slavov*, George Mason University
Does Social Security Continue to Favor Couples?, *Nadia Karamcheva* (CBO), *April Yanyan Wu* (Mathematica), and *Alicia Munnell* (Boston College)
The Financial Feasibility of Delaying Social Security: Evidence from Administrative Tax Data, *Gopi Goda* and *John Shoven*, Stanford University, *Shanthi Ramnath*, U.S. Department of the Treasury and *Sita Slavov*, George Mason University
Extensive Margin Responses at Kink Points: Evidence from the Social Security Earnings Test, *Damon Jones*, University of Chicago
Discussants: *Matthew Rutledge*, Boston College and *Dmitry Taubinsky*, Harvard University

TAXATION, WORK, AND FAMILIES

LOCATION: BERKELEY/CLARENDON ROOM

Session Chair: *Nada Eissa*, Georgetown University
Does the Income Tax Cause Parents to Spend Too Much Time With Their Children?, *Theodore Seto*, Loyola Marymount University
Fertility Response Heterogeneity to the Tax Treatment of Children, *Kevin Mumford*, Purdue University
Using Administrative Tax Data to Estimate Work Participation and Earnings Elasticities of Married Couples, *Emily Lin* and *Patricia Tong*, U.S. Department of the Treasury
Discussants: *Nada Eissa*, Georgetown University and *Sara LaLumia*, Williams College

TAX AVOIDANCE AND TAX RISK

LOCATION: ARLINGTON ROOM

Session Chair: *Petro Lisowsky*, University of Illinois at Urbana-Champaign
The Public Debt Consequences of Tax Risk, *Karen Ann Craig*, Eastern Michigan University, and *Rebekah Moore*, Northeastern University
The Effect of Director and Officer Legal Background on Income Tax Risk and Reporting, *Lisa De Simone*, Stanford University and *Bridget Stomberg*, University of Georgia
Tax Avoidance and Ex Ante Cost of Capital, *Kirsten Cook*, Texas Tech University, *William Moser*, Miami University and *Tom Omer*, University of Nebraska
Discussants: *Jaron Wilde*, University of Iowa, *Justin Hopkins*, University of Virginia, and *Stephanie Sikes*, University of Pennsylvania

☀️ LUNCHEON NOON – 12:45 PM WHITTIER ROOM

1:00 – 2:30 PM

SHORT COURSE: HEALTH CARE, KATHERINE BAICKER, HARVARD UNIVERSITY

LOCATION: TBD

The National Tax Association
Gratefully acknowledges the following
organizations for their support of the
108th Annual Conference on Taxation.



(Laura and John Arnold Foundation®)

PLATINUM LEVEL
PROGRAM SPONSOR



PETER G.
PETERSON
FOUNDATION

PLATINUM LEVEL
PROGRAM SPONSOR



SCHOOL OF PUBLIC AND
ENVIRONMENTAL AFFAIRS

INDIANA UNIVERSITY

GOLD LEVEL
PROGRAM SPONSOR



HARVARD
LAW SCHOOL

GOLD LEVEL
PROGRAM SPONSOR



Vanguard®

SILVER LEVEL
PROGRAM SPONSOR



H&R BLOCK®

SILVER LEVEL
PROGRAM SPONSOR



ANDREW YOUNG SCHOOL
OF POLICY STUDIES

STUDENT INITIATIVE