“Business Taxation”
A workshop hosted by
University of St. Gallen, FGN-HSG
Einstein Congress Centrum @ Hotel Einstein,
Berneggstrasse 2, 9000 St. Gallen

Organisers
Christian KEUSCHNIGG (University of St Gallen, CEPR), Peter EGGER (ETH Zürich, CEPR)
14 - 15 February 2020

Friday 14 February

09:30-10:30  TIMING TO BE ADJUSTED
Registration and Coffee on arrival

10:30-12:00  Session 1 Dividend, Personal Income and Wealth Taxation (Chaired by: XXX)

Paper 1: Follow the Money! Combining Household and Firm-Level Evidence to Unravel the Tax Elasticity of Dividends
*Clement Malgouyres (Paris School of Economics)
Laurent Bach, Antoine Bozio, Brice Fabre, Arthur Guillouzouic, Claire Lery
Discussant: (Affiliation)

Paper 2: Intertemporal Income Shifting and the Taxation of Owner-Managed Businesses
*Kate Smith (Institute for Fiscal Studies)
Helen Miller, Thomas Pope
Discussant: (Affiliation)

Paper 3: Use It or Lose It: Efficiency Gains from Wealth Taxation
*Burhan Kuruscu (University of Toronto)
Fatih Guvenen, Gueorgui Kambourov, Sergio Ocampo, Daphne Chen
Discussant: (Affiliation)

12:00-13:30  Buffet Lunch

13:30-15:00  Session 2 Internal Capital and Labour Markets (Chaired by: XXX)

Paper 4: Investment of MNEs and Internal Capital Markets
*Georg Wamser (University of Tübingen)
Peter Egger, Christian Keuschnigg, Valeria Merlo
Discussant: Johannes Vogel, University of Mannheim

Paper 5: Insurance Between Firms: The Role of Internal Labour Markets
Giovanni Pica (Università della Svizzera Italiana)
Giacinta Cestone, Chiara Fumagalli, Francis Kramarz
Discussant: (Affiliation)

15:00-15:30  Coffee Break

15:30-17:00  Session 3 (Chaired by: XXX)

Keynote lecture: Michael Devereux
Oxford University Centre for Business Taxation

17:00-18:30  Policy panel “Business Tax Reform – Destination Based Income Allocation”,
Chair: Peter Hongler (tax law, IFF, University of St. Gallen)
Panelists: Michael Devereux, Alan Auerbach and Swiss industry/policy representatives

19:30  Dinner (Restaurant Schlössli)
Saturday 15 February

09:00-09:30  **Coffee on arrival**

09:30-11:00  **Session 4** R&D Incentives, Territorial Taxation, Investor Reactions *(Chaired by: XXX)*


*Daniel Klein (University of Mannheim)*  
Christopher A. Ludwig, Christoph Spengel  
*Discussant: Kurt Schmidheiny, University of Basel*

**Paper 7: Where Does Multinational Profit Go with Territorial Taxation: Evidence from the UK**

*Dominika Langenmayr (KU Eichstätt-Ingolstadt)*  
Li Liu  
*Discussant: (Affiliation)*

**Paper 8: Cross-Border Effects of R&D Tax Incentives**

*Nadine Riedel (Ruhr University Bochum)*  
Bodo Knoll, Thomas Schwab, Maximilian Todtenhaupt, Johannes Vogt  
*Discussant: (Affiliation)*

11:00-11:30  **Coffee Break**

11:30-13:00  **Session 5 (Chaired by: XXX)**

**Kenote lecture: Alan Auerbach**  
University of California at Berkeley, Robert D. Burch Center for Tax Policy and Public Finance

13:00-14:30  **Lunch**

14:30-16:00  **Session 6** Uncertainty, Tax Advice, Investor Relations *(Chaired by: XXX)*

**Paper 9: Tax Professionals and Tax Evasion**

*Eleonora Patacchini (Cornell University)*  
Marco Battaglini, Luigi Guiso, Chiara Lacava, Eleonora Patacchini  
*Discussant: Marius Brülhart, University of Lausanne*

**Paper 10: Investment Responses to Tax Policy under Uncertainty**

*Irem Guceri (Oxford University Centre of Business Taxation)*  
Maciej Albinowski  
*Discussant: Michael Kogler, University of St. Gallen, FGN-HSG*

Presenters are marked with a “*”.

Each paper has 45 minutes (25’ presenter, 10’ discussant, 10’ questions from the floor).