

“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

- TIMING TO BE ADJUSTED**
Registration and Coffee on arrival
- 09:30-10:30**
- 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 Voget, University of Mannheim
- Paper 5: Insurance Between Firms: The Role of Internal Labour Markets**
Giovanni Pica (Universita 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*)
- Paper 6: Ring-fencing Digital Corporations: Investor Reaction to the European Community's Digital Tax Proposals**
*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 Voget
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).