

CENTER FOR  
ECONOMIC  
BEHAVIOR &  
INEQUALITY



## **Workshop on tax evasion, tax avoidance and inequality**

***October 27-28, 2017***

*Conference venue:*

*University of Copenhagen, Department of economics*

*Øster Farimagsgade 5, DK-1353 Copenhagen, Building 26, Large Seminar Room (CSS.26.2.21)*

### **Friday 27 October**

**09:25 – 09:30: Short welcome address**

**09:30 - 11:00: Income and wealth inequality**

Daniel Waldenström (Paris School of Economics)

*Tax Progressivity and top incomes: evidence from tax reforms*

Spencer Bastani (Linnaeus University)

*"What drives preferences for wealth redistribution? Evidence from linked survey and register data"*

Chair: Niels Johannesen (University of Copenhagen)

**11.30 – 13.00: Fighting offshore tax evasion**

Daniel Reck (London School of Economics):

*"Taxing Hidden Wealth: The Consequences of U.S. Enforcement Initiatives on Evasive Foreign Accounts"*

Gaute Torsvik (University of Oslo)

*"International Tax Information Exchange Agreements and the dynamics of Tax Amnesty applications"*

Chair: Gabriel Zucman (University of California, Berkeley)

**13:00 - 14.00: Lunch**

Venue: Building 26, 3rd floor, Large Lunch Room

**14:00 - 15.00: Key note lecture**

Joel Slemrod (University of Michigan)

**15:30 - 17.00: Tax fraud and evasion**

Sebastian Escobar (Uppsala University)

*"Inheritance tax planning: Spousal bequests and under-reporting of inheritances in Sweden"*

Carolin Holzmann (University Erlangen-Nuremberg)

*"Stock Market Behavior on Ex-Dividend Dates: The Case of Cum-Ex Transactions in Germany"*

Chair: Ludwig Wier (University of Copenhagen)

**19.00: Conference Dinner**

Venue: Orangeriet Kongens Have

<http://www.restaurant-orangeriet.dk/engelsk.html>

**Saturday 28 October**

**09.00 - 10.30: Avoidance of income and wealth taxes**

Håkan Selin (Uppsala University)

*"When Swedes disinherited themselves: A study of inheritance tax avoidance"*

Albrecht Bohne (University of Mannheim)

*"Learning Dynamics in Tax Bunching at the Kink: Evidence from Ecuador"*

Chair: Annette Alstadsæter (Norwegian University of Life Sciences)

**11.00 - 12.30: Tax evasion of the wealthy**

Gabriel Zucman (University of California, Berkeley)

*"Tax Evasion and Inequality"*

Kristine Sævold (University of Bergen)

*"A British Dual Position to Tax Havens – A History Lesson from 1961 to 1977"*

Chair: Wojciech Kopczuk (Columbia University)

**12.30 - 13.30: Lunch**

Venue: Building 26, 3rd floor, Large Lunch Room

**13.30 - 15.00: Small-firm firm tax evasion in developing countries**

Mazhar Waseem (University of Manchester)

*"Information, Asymmetric Incentives, or Withholding? Understanding Self-Enforcement in the Value-Added Tax"*

Anne Brockmeyer (World Bank)

*"Casting a Wider Tax Net: Experimental Evidence from Costa Rica"*

Chair: Peer Skov (Auckland University of Technology)

*The workshop is organized by Annette Alstadsæter (Norwegian University of Life Sciences), Niels Johannesen (University of Copenhagen), and Gabriel Zucman (UC Berkeley), and is funded by the Danish Council for Independent Research, Danish National Research Foundation and the Research Council of Norway.*