# **Nordic Workshop on Tax Policy and Public Economics**

### 28-29 January 2011, University of Copenhagen

## Organized by the EPRU/WEST research unit and the Nordic Tax Research Council

#### **Provisional Program**

#### Friday, January 28

08:30	Registration and coffee
08:55	Welcome
09:00-9:45	Marginal Deadweight Loss when the Income Tax is Nonlinear Laurent Simula (Uppsala University) Co-author: Sören Blomquist (Uppsala University)
09:45-10:30	Tax-Bunching, Income Switching and Self-Employment Daniel le Maire (University of Copenhagen) Co-author: Bertel Schjerning (University of Copenhagen)
10:30-10:45	Coffee break
10:45-11:30	The Elasticity of Taxable Income in Finland: Evidence from Regional Flat-Tax Reforms Tuomas Matikka (University of Tampere)
11:30-12:15	Sick of Taxes? Sick Leave, Effort, Well-Being, and Taxes Martin Ljunge (University of Copenhagen and SITE)
12:15-13:15	Lunch
13:15-14:30	Keynote lecture 1: Taxation and Migration Henrik Kleven (London School of Economics and CEPR)
14:30-15:15	Preferences for Redistribution among Emigrants from a Welfare State Panu Poutvaara (University of Münich) Co-author: Ilpo Kauppinen (University of Helsinki)
15:15-15:30	Coffee break
15:30-16:15	Voting when the Stakes are High Jørgen Juel Andersen, Norwegian School of Management Co-authors: Jon H. Fiva (University of Oslo) and Gisle James Natvik (Norges Bank)
16:15-17:00	Estimating a Collective Model of Labor Supply: How Did Households Respond to the Tax Reform of the Century? Kelly Ragan (Stockholm School of Economics)
19:00	Dinner

#### Saturday, January 29

- 09:00-9:45 Optimal Redistributive Taxation with both Labor Supply and Labor Demand Responses Laurence Jacquet (Norwegian School of Economics and Business Administration). Co-authors: Etienne Lehmann (CREST) and Bruno Van Der Linden (Université Catholique de Louvain) 09:45-10:30 Social networks and dynamics of tax avoidance: Evidence from a well-defined Norwegian tax shelter Annette Alstadsater (University of Oslo) Co-authors: Wojciech Kopczuk (Columbia University) and Kjetil Telle (Statistics Norway) 10:30-10:45 Coffee break 10:45-12:00 Keynote lecture 2: Tax Evasion, Tax Enforcement and Economic Development Henrik Kleven (London School of Economics and CEPR) 12:00-13:00 Lunch 13:00-13:45 Tax Evasion, Information Reporting and the Regressive Bias Hypothesis Jori Pinje (University of Copenhagen) Co-author: Simon Halphen Boserup (University of Copenhagen) 13:45-14:30 Strategic Line Drawing between Debt and Equity Niels Johannesen (University of Copenhagen) 14:30-14:45 Coffee break
- 14:45-15:30 Dividend Taxation, Share Repurchases and the Equity Trap Jan Södersten (Uppsala University) Co-author: Tobias Lindhe, Uppsala University
- 15:30-16:15 Payout Taxes and the Allocation of Investment
  Martin Jacob, WHU Otto Beisheim School of Management
  Co-authors: Bo Becker (Harvard University and NBER), Marcus Jacob (EBS European Business School)





