



Research School of International Taxation

RSIT Conference 2017:
Tax Policy in the Global Economy
October 13 and 14, 2017

Conference Program
Venue: Pflegehofsaal (Schulberg 2)

Friday, October 13

14:00 - 14:15 Arrival

14:15 - 14:30 Welcome address
Georg Wamser (University of Tuebingen)

Session 1

14:30 - 15:15 **Martin Ruf** (University of Tuebingen)
Who bears the cost of taxing the rich? An empirical study on CEO pay

15:15 - 15:55 **Ivan Tonev** (University of Tuebingen)
The Impact of IP Box Regimes on the Location Choice for Multinational Firms' New Affiliates in Manufacturing

15:55 - 16:35 **Thomas Schwab** (University of Mannheim)
Spillover from the Haven: Cross-border Externalities of Patent Box Regimes within Multinational Firms

16:35 - 16:50 *Coffee break*

Session 2

16:50 - 17:35 **Dominika Langenmayr** (KU Eichstaett-Ingolstadt)
Trading Offshore: Banks and Tax Havens

17:35 - 18:15 **Lukas Jakob** (University of Tuebingen)
Does State Ownership Affect Effective Taxation of European Firms?

18:15 - 18:55 **Hubertus Wolff** (University of Cologne)
Financial Transparency to the Rescue: Effects of Country-by-Country Reporting in the EU Banking Sector on Tax Avoidance

19:30 *Conference dinner*
Die Kelter (Schmiedtorstr. 17)

Saturday, October 14

Session 3

- 09:00 - 09:45 **Kristina Strohmaier** (University of Tuebingen)
Corporate Taxes and Firm Behavior - Evidence from South Africa
- 09:45 - 10:25 **Elias Steinmüller** (University of Tuebingen)
Understanding Tax Setting Behavior of Developing Countries
- 10:25 - 11:05 **Axel Prettl** (University of Tuebingen)
Influence of Anti-Tax Avoidance Rules on Profit Shifting - Examining CFC Rules and Bunching of Multinationals
- 11:05 - 11:20 *Coffee break*

Session 4

- 11:20 - 12:05 **Johannes Voget** (University of Mannheim)
International Taxation and Productivity Effects of M&As
- 12:05 - 12:45 **David Kurfess** (University of Tuebingen)
Employment Effects of Trade Liberalisation and the Importance of the Labour Market Situation
- 12:45 - 13:25 **Patrick Gauß** (RWI - Leibniz-Institut für Wirtschaftsforschung)
The Impact of Multinational Tax Avoidance on Product Market Competition
- 13:25 - 13:55 *Lunch break*
Pfleghofsaal

Session 5

- 13:55 - 14:35 **Carina Neisser** (University of Mannheim)
The Elasticity of Taxable Income: A Meta-Regression Analysis
- 14:35 - 15:15 **Annika Havlik** (University of Mannheim)
Multilateral Lending to European Regions: Who gets the Funds and what are the Effects?
- 15:15 - 15:55 **Philipp Krug** (KU Eichstaett-Ingolstadt)
Optimal Estate Taxation in the Presence of Systematic Relationships Between Bequests Left and Received
- 15:55 - 16:00 *Closing of Conference*

Presentation modus/timing

All presentations include 10-15 minutes of discussion