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

Conference Program
Venue: Pfleghofsaal (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)
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