What future for taxation in the EU?
Friday, 6 June 2014, Paris, France
Organised by the EUROFRAME group of Research Institutes
www.euroframe.org

PROGRAMME

8.00 – 8.45: Registration (Main Hall)

8.45 – 9.00: Opening Addresses (Amphi Erignac)
Henri Sterdyniak, OFCE, Catherine Mathieu, EUROFRAME

9.00 – 10.40 Plenary session (Amphi Erignac)
Chair: Xavier Ragot, Paris School of Economics
Recent reforms of tax systems in the EU: good and bad news
Gaëlle Garnier, Aleksandra Gburzynska, Endre György, Milena Mathé, Doris Prammer, Savino Ruà, Agnieszka Skonieczna, EU Commission
Study on the impacts of fiscal devaluation
Leon Bettendorf, CPB
The struggle over the financial transactions tax - a politico-economic farce
Stephan Schulmeister, WIFO
Discussant: John FitzGerald, ESRI

10.40 – 11.00: Coffee Break (Main Hall)

11.00 – 13.00: Parallel Session. Structural taxation issues (Amphi Erignac)
Chair: Xavier Timbeau, OFCE
Carbon tax, pensions and public deficits: The hidden cost of the compartmentalization of expertise
Emmanuel Combet and Jean Charles Hourcade CNRS, CIRED
Sustainable tax policy - concepts and measures
Margit Schratzenstaller, WIFO
Optimal taxation under regional inequality
Sebastian Kessing, University of Siegen and CESifo, Vilen Lipatov, Goethe University Frankfurt and CESifo, Malte Zoubek, University of Siegen
Discussant: Mireille Chiroleu-Assouline, University Paris 1 Panthéon-Sorbonne and Paris School of Economics
11.00 – 13.00: Parallel Session. Taxation issues: Country experiences (Room J208)
Chair: Stefania Tomasini, Prometeia

- The Scope for Progressive Tax Reform in the OECD Countries: A macroeconomic perspective with a case study for Germany
  Sarah Godar, Christoph Paetz and Achim Truger, Berlin School of Economics and Law
- Tax progression and the German dual income tax
  Katharina Jenderny, Freie Universität Berlin
- The great tax reform: a French myth
  Henri Sterdyniak, OFCE
- Irish tax policy issues
  John FitzGerald, ESRI

Discussant: Leon Bettendorf, CPB

11.00 – 13.00: Parallel Session. Labour income taxation (Room J211)
Chair: Markku Kotilainen, ETLA

- Shifting taxes from labour to property. A simulation under market equilibrium
  Flavia Coda Moscarola, University of Turin, Ugo Colombino, University of Turin, Francesco Figari, University of Insubria and ISER University of Essex, Marilena Locatelli, University of Turin
- The interaction between labor tax wedge and structural reforms in Italy
  Michele Catalano and Emilia Pezzolla, Prometeia
- Beyond the labour income tax wedge: The unemployment-reducing effect of tax progressivity
  Etienne Lehmann, CREST, Claudio Lucifora, Catholic University of Sacro Cuore, Milan, Simone Moriconi, Catholic University of Sacro Cuore, Milan, Bruno Van der Linden, IRES/Catholic University of Louvain

Discussant: Luke Haywood, DIW Berlin

13.00 – 14.00: Lunch Break

14.00 – 16.00: Parallel Session. General taxation issues (Amphi Erignac)
Chair: Klaus-Jürgen Gern, IfW

- What future for VAT in the EU? Key challenges and strategies for reform
  Stephen Smith, University College London
- An unemployment insurance scheme for the euro area: Evidence at the micro level
  Mathias Dolls, ZEW Mannheim and IZA, Clemens Fuest, ZEW Mannheim, University of Mannheim, CESifo and IZA, Dirk Neumann, CORE, Université catholique de Louvain, IZA and ZEW, Andreas Peichl, ZEW Mannheim, University of Mannheim, IZA, ISER and CESifo
- Why and how the EU budget should be reformed?
  Marco de Andreis, Ministry of Economy and Finance (Italy), and Mauro Marè, Tuscia University
- The short run costs of a reduction in tax distortions in a monetary union
  Séverine Menguy, University Paris Descartes

Discussant: Benjamin Carton, CEPREMAP

14.00 – 16.00: Parallel Session. EU Financial transaction tax (Room J208)
Chair: Catherine Mathieu, OFCE

- Securities transaction tax in Europe: First impact assessments
  Gunther Capelle-Blancard, University Paris 1 Panthéon-Sorbonne
- Dodging Robin Hood: Responses to France and Italy’s financial transaction taxes
  Maria Coelho, University of California, Berkeley
- A step too far? The European financial transactions tax on the repo market
  Daniela Gabor, University of the West of England

Discussant: Dominique Plihon, CEPN Université Paris Nord
14.00 – 16.00: Parallel Session. Corporate taxation (Room J211)

Chair: Pierre Villa, INSEE

- The foreign investment effects of tax treaties
  Arjan Lejour, CPB

- Do small and medium-sized enterprises respond to the corporate tax system?
  Hendrik Vrijburg, Erasmus University Rotterdam

- Tax policy, investment decisions and economic growth
  Manuel Bonucchi, Monica Ferrari, Stefania Tomasini, Prometeia, Tsvetomira Tsenova, Bulgarian National Bank

- Tax competition from a European perspective
  Frank Streif, ZEW Mannheim

Discussant: Sarah Guillou, OFCE

16.00 – 16.20: Coffee Break (Main Hall)

16.20 – 18.20: Roundtable (Amphi Erignac)

Chair: Henri Sterdyniak, OFCE

Keynote Introduction: Consolidation on the revenue side and growth-friendly tax structures: an indicator based approach, Florian Wöhlbier, European Commission (DG ECFIN), Caterina Astarita, European Commission (DG ECFIN) and University of Naples "Federico II", Gilles Mourre, European Commission (DG ECFIN) and Université Libre de Bruxelles

Paolo Onofri, Prometeia, Stephan Schulmeister, WIFO, Florian Wöhlbier, European Commission (DG ECFIN).

18.20 – 19.00: Cocktail (Main Hall)