



11TH EUROFRAME CONFERENCE
ON ECONOMIC POLICY ISSUES IN THE EUROPEAN UNION

What future for taxation in the EU?

Friday, 6 June 2014, Paris, France

Organised by the EUROFRAME group
of Research Institutes

www.euroframe.org

Venue: **Sciences Po**

13, rue de l'université

75007 Paris

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)

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