

Taxation and Innovation conference

Part of the *After the Pandemic* conference series

Program

All times are in EDT (Eastern Daylight Time, as in Toronto or New York)

Thursday, February 3

7:25-7:30 Welcome

Thanasis Stengos (University of Guelph, Canada and ICEA, Canada)

7:30 – 9:00 Business Taxes, Labour Costs and Innovation

Chair: Alfons Weichenrieder ((Goethe University, Germany, Vienna University of Economics and Business, Austria and CESifo)

Charlotte Bartels (DIW Berlin; UCFS and IZA, Germany), Sebastian Eichfelder (University of Magdeburg, Germany), Jonas Knaisch (University of Magdeburg, Germany) and Carla Pöschel (Freie Universität Berlin)

[Do Business Tax Rates Affect Investment? Evidence from the Local Business Tax in Germany](#)

Sunwoo Hwang (Korea University Business School, South Korea)

[Contingent Employment and Innovation](#)

Shehaj, Pranvera (Vienna University of Economics and Business) and Alfons Weichenrieder ((Goethe University, Germany, Vienna University of Economics and Business, Austria and CESifo)

[Corporate Income Tax, IP Boxes and the Location of R&D](#)

Discussant: Paolo Di Caro (Italian Ministry of Economy and Finance; TARC University of Exeter, UK and University of Catania, Italy)

9:15 – 11:15 **Topics**

Chair: Julien Martin (UQAM, Canada and CEPR)

Enea Baselgia (University of St. Gallen, Switzerland) and Isabel Z. Martínez (KOF Swiss Economic Institute at ETH Zurich, Switzerland)

[Tracking and Taxing the Super-Rich: Insights from Swiss Rich Lists](#)

Emmanuel Haruna (Graduate School of International Cooperation Studies, Kobe University, Japan and Federal Ministry of Finance, Budget, and National Planning, Government of Nigeria), Nnaemeka Vincent Emodi (University of Tasmania, Australia) and (Ritsumeikan University, Biwako Kusatsu Campus (BKC), Shiga, Japan)

[Exploring the links between Corporate Taxation and Shadow Economy effects on Carbon Dioxide \(CO2\) Sectoral Emissions in the Global South](#)

Claudia Udroui (Free University of Bolzano, Italy), Marco Lorusso (Newcastle University Business School, UK) and Francesco Ravazzolo (Free University of Bolzano, Italy)

[Money supply, fiscal stimulus and distortionary taxation](#)

Julien Martin (UQAM, Canada and CEPR), Mathieu Parenti (Université Libre de Bruxelles Belgium and CEPR) and Farid Toubal (Université Paris Dauphine, France, PSL, CEPPII, CESifo and CEPR)

[Corporate tax avoidance and sales: micro evidence and aggregate implications](#)

11:30 – 13:00 **Tax Reforms**

Chair: Paolo Di Caro (Italian Ministry of Economy and Finance; TARC University of Exeter, UK and University of Catania, Italy)

Paolo Di Caro (Italian Ministry of Economy and Finance; TARC University of Exeter, UK and University of Catania, Italy), Francesco Figari (University of Insubria, Italy, University of Essex, UK and Dondena Bocconi, Italy), Carlo Fiorio (University of Milan, Irvapp-FBK and Dondena Bocconi, Italy), Marco Manzo (Department of Finance, Italian Ministry of Economy and Finance) and Andrea Riganti (University of Milan, Italy)

[Assessing flat tax reforms in a developed country: evidence from micro administrative data in Italy](#)

Michael Kumhof (Bank of England, UK and CEPR), Nicolaus Tideman (Virginia Tech, USA), Michael Hudson (University of Missouri at Kansas City, USA) and Charles Goodhart (London School of Economics and CEPR)

[Post-Corona Balanced-Budget Super-Stimulus: The Case for Shifting Taxes onto Land](#)

Discussant: Almos Tassonyi (University of Calgary and University of Toronto, Canada) (second paper)

13:15 – 14:45 **What Spurs Innovation?**

Chair: Annie Tubadji (Swansea University, UK)

Xavier Giroud (Columbia University, USA, NBER, and CEPR), Simone Lenzu (New York University, USA), Quinn Maingi (New York University, USA) and Holger Mueller (New York University, NBER, CEPR, and ECGI)

[Propagation and Amplification of Local Productivity Spillovers](#)

Jeremy Pearce (University of Chicago, USA)

[Idea Production and Team Structure](#)

Annie Tubadji (Swansea University, UK)

Cultural Entropy, Innovation and Growth

15:00 – 16:30 **Taxes, Business Costs and Innovations**

Chair: Jiajie Xu (Boston College)

Roger White (Arizona State University)

[Innovation and Housing Costs](#)

Andreas Lichter (Düsseldorf Institute for Competition Economics (DICE) and HHU Dusseldorf, Germany), Max Löffler (Maastricht University, The Netherlands), Ingo Isphording (IZA – Institute for Labor Economics, Germany), Thu-Van Nguyen (Stifterverband Essen, Germany), Felix Poege (Technology & Policy Research Initiative, Boston University, USA and Max Planck Institute for Innovation and Competition, Germany) and Sebastian Sieglöcher (ZEW and University of Mannheim, Germany)

[Profit Taxation, R&D Spending, and Innovation](#)

Jiajie Xu (Boston College)

[The Effect of Tax Incentives on Local Private Investments and Entrepreneurship: Evidence from the Tax Cuts and Jobs Act of 2017](#)

Friday, February 4

9:00-10:00 Keynote

Chair: Thanasis Stengos (University of Guelph, Canada and ICEA)

Stefanie Stantcheva (Harvard University, NBER and CEPR)

Taxation and Innovation

10:15– 11:45 Tax Changes and Innovation

Chair: Burak Ünveren (Yıldız Technical University, Turkey)

Nils aus dem Moore (RWI - Leibniz Institute for Economic Research, Berlin Office, Hertie School, Berlin and Centre for Sustainability, Germany), Johannes Brehm (RWI - Leibniz Institute for Economic Research, Berlin Office, Germany) and Henri Gruhl (RWI - Leibniz Institute for Economic Research, Berlin Office, Germany)

[*Driving innovation? – Carbon Tax Effects in the Swedish Transport Sector*](#)

Ciaran Driver (SOAS University of London, UK)

Should Advertising be taxed to subsidise innovation?

Burak Ünveren (Yıldız Technical University, Turkey)

[*Unequal opportunities, innovation, and redistributive taxation*](#)

12:00– 13:30 Theory

Chair: Martin Zagler (UPO University of Eastern Piedmont, Italy and WU Vienna University of Economics, Austria)

Amit Batabyal (Rochester Institute of Technology, USA) and Seung Jick Yoo (Sookmyung Women's University, South Korea)

[*Tax Policy and Interregional Competition for Mobile Venture Capital by the Creative Class*](#)

Barbara Annicchiarico (University of Rome “Tor Vergata”, Italy), Valentina Antonaroli (University of Rome “Tor Vergata”, Italy) and Alessandra Pelloni (University of Rome “Tor Vergata”, Italy)

[Optimal Factor Taxation in A Scale Free Model of Vertical Innovation](#)

Gizem Akar (WU Vienna University of Economics and Business, Austria), Giorgia Casalone (UPO University of Eastern Piedmont, Italy) and Martin Zagler (UPO University of Eastern Piedmont, Italy and WU Vienna University of Economics, Austria)

[You have been terminated: Robot Taxation and the Welfare State](#)

13:45 – 15:15 R&D Incentives and Innovation

Chair: Carla Pöschel (Freie University of Berlin, Germany)

Shijun Gu (Central University of Finance and Economics, China) and Chengcheng Jia (Federal Reserve Bank of Cleveland, USA)

[On the Aggregate and Distributional Effects of Innovation Policies](#)

Benjamin Balsmeier (University of Luxembourg), Maria Kurakina (David Eccles School of Business, University of Utah, USA), Joel Stiebale (DICE, Heinrich Heine University Düsseldorf, Germany and Nottingham Centre for Research on Globalisation and Economic Policy (GEP), UK) and Lee Fleming (Fung Institute for Engineering Leadership, UC Berkeley, USA)

[The unintended consequences of R&D tax credits: exploitation, markups, and technological entrenchment](#)

Carla Pöschel (Freie University of Berlin, Germany)

[Incentive Effects of R&D Tax Incentives: A Meta-Analysis](#)

KEYNOTE SPEAKER: Stefanie Stantcheva (Harvard University, NBER and CEPR)



Stefanie Stantcheva is Professor of Economics at Harvard University, Fellow of the American Economy of Arts and Sciences and the Econometric Society, Research Associate, NBER and Faculty Research Fellow, CEPR. Junior Fellow, Harvard Society of Fellows. Co-editor of the *Quarterly Review of Economics*. Recipient of the Elaine Bennett Research Prize, Best French Young Economist, Carnegie and Sloan Fellowships and NSF CAREER Award. In 2018, she was selected by *The Economist* as one of the 8 best young economists of the decade. She made important contributions to the study of taxation and its effects on innovation. Founder of the Social Economics Lab, where she studies how people reason and form attitudes about public policy.

After the Pandemic conference series

Conference title	Keynote speakers	Conference dates
Winter 2022		
Inflation	Laurence Ball (Johns Hopkins) Yuriy Gorodnichenko (Berkeley)	January 27-28
Taxation	Stefania Stantcheva (Harvard)	February 3-4
Future of Work	David Autor (MIT)	February 24-25
The Resilient Society	Markus Brunnermeier (Princeton)	March 3-4
Fall 2021		
Happiness and Age	David Blanchflower (Dartmouth)	October 29-30
Inequality	Wojciech Kopczuk (Columbia)	November 5-6
Public Policy Lessons	Judith A. Chevalier (Yale)	November 12-13
Working from Home	Nicholas Bloom (Stanford)	November 17-18
Public Health	Alan Whiteside (Wilfrid Laurier University and Balsillie School of International Affairs)	December 3
Gender Inequality	Stefania Albanesi (Pittsburgh)	December 9-10

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TECHNICAL SUPPORT

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The International Centre for Economic Analysis (ICEA) is a non-profit, non-partisan organization dedicated to the advancement of research in economics and other social sciences. It is an international centre with chapters in Canada, at Wilfrid Laurier University in Waterloo, Ontario; in Poland, at the University of Warsaw and in Italy, at the University of Siena. The centre was called the Research Centre for Economic Analysis until September 2021.

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To achieve these goals, ICEA organizes conferences, webinars and seminars at which leading economists, policymakers, industry practitioners, students, and other scholars can exchange and develop new insights and ideas. We are committed to the unrestricted exchange of research results and ideas, and our work is freely available online. Through outreach activities, we disseminate the results of our members' research to the decision makers and the general public.

ICEA is directed by the Board. Members of the Board have extensive experience with organizing conferences. Past speakers at these conferences included, among others, Philippe Aghion, Larry Ball, Steve Cecchetti, Steven Davis, Janice Eberly, Emmanuel Farhi, Jordi Gali, John Haltiwanger, Elhanan Helpman, Peter Howitt, Charles Jones, Larry Karp, Josh Lerner, Enrique Mendoza, Emi Nakamura, James Robinson, Barbara Rossi, Rick van der Ploeg, John Van Reenen and Joseph Zeira.