

Wednesday, March 20th - PERSONAL INCOME TAX AND TAX RECOMPOSITION

- 13:00-13:50 *Registration and welcome lunch*
- 13:50-14:00 A word of welcome
- 14:00-14:20 **Personal income tax progressivity: trends and implications**
Claudia Gerber, Alexander Klemm, Li Liu and **Victor Mylonas** (IMF)
- 14:20-14:40 **Do details matter? An analysis of the Italian personal income tax**
Martino Tasso (Banca d'Italia)
- 14:40-14:50 *Discussion: Katia Schmidt (Banque de France)*
- 14:50-15:00 General discussion and authors' reply
- 15:00-15:20 **The employment effects of the EITC Program in Israel, and evidence on the differential effect of family vs. individual-income based designs**
Adi Brender (Bank of Israel) and Michel Strawczynski (Bank of Israel and Hebrew University of Jerusalem)
- 15:20-15:40 **Mortgage repayments from tax-exempted intergenerational transfers: subsidizing rich children with rich parents?**
Li Yue and Mauro Mastrogiacomo (VU Amsterdam, Netspar and De Nederlandse Bank)
- 15:40-16:00 **Who bears the burden of local income taxes?**
Marius Brühlhart (University of Lausanne), Jayson Danton (Swiss National Bank), **Raphaël Parchet** (University of Italian Switzerland) and Jörg Schläpfer (Wüest Partner)
- 16:00-16:15 *Discussion: Pietro Tommasino (Banca d'Italia)*
- 16:15-16:30 General discussion and authors' reply
- 16:30-17:00 *Coffee break*
- 17:00-17:20 **A triple dividend? Quantifying the welfare and equity effects of carbon-tax policy**
Stephie Fried (Arizona State University, W.P. Carey School of Business), Kevin Novan (University of California) and **William Peterman** (Federal Reserve Board of Governors)
- 17:20-17:40 **Fiscal devaluation and relative prices: evidence from the Euro Area**
Giampaolo Arachi and Debora Assisi (University of Salento)
- 17:40-17:50 *Discussion: Amela Hubic (European Political Strategy Center - European Commission)*
- 17:50-18:00 General discussion and authors' reply

Thursday, March 21st - CORPORATE INCOME TAX

- 09:00-09:20 **The international coordination of corporate taxation: old solutions for new challenges?**
Giacomo Ricotti and Vieri Ceriani (Banca d'Italia)
- 09:20-09:40 **Death and taxes: does taxation matter for firm survival?**
Fedor Miryugin (Allianz) and **Serhan Cevik** (IMF)
- 09:40-09:50 *Discussion: Paola Parascandolo (Assonime)*
- 09:50-10:00 General discussion and authors' reply
- 10:00-10:20 **Banks, debt and risk: assessing the spillovers of corporate taxes**
Serena Fatica, Wouter Heynderickx and Andrea Pagano (Joint Research Centre - European Commission)
- 10:20-10:40 **Developing a microsimulation model for the analysis of the adoption of the common corporate tax base for Italy**
Antonella Caiumi (ISTAT) and Manuel Godinho de Matos (European Commission)
- 10:40-10:50 *Discussion: Ranjana Madhusudhan (National Tax Association)*
- 10:50-11:00 General discussion and authors' reply
- 11:00-11:30 *Coffee break*
- 11:30-11:50 **The digital services tax: EU harmonization and unilateral measures**
Francesca Gastaldi (Italian Parliamentary Budget Office and University of Rome "Sapienza") and **Alberto Zanardi** (Italian Parliamentary Budget Office and University of Bologna)
- 11:50-12:10 **Reducing tax evasion from cross-border fraud: the role of digitalization**
Emmanouil Kitsios (IMF), **João Tovar Jalles** (Portuguese Public Finance Council, UECE-ISEG) and Geneviève Verdier (IMF)
- 12:10-12:30 **Anchors, not havens: spillovers in tax treaty bargaining**
Kunka Petkova, Andrzej Stasio (WU Vienna University of Economics and Business) and **Martin Zagler** (WU Vienna University of Economics and Business and UPO University of Eastern Piedmont)
- 12:30-12:45 *Discussion: George Kopits (Portuguese Public Finance Council; Woodrow Wilson Center)*
- 12:45-13:00 General discussion and authors' reply
- 13:00-14:15 *Lunch*
- 14:15-15:15 **Keynote speech**
Laurence J. Kotlikoff (William Fairfield Warren Professor, Boston University)

Friday, March 22nd - TAXATION AND INVESTMENT IN A MACRO PERSPECTIVE

- 09:15-09:35 **Public finance structure and inclusive growth**
Boris Cournède, Jean-Marc Fournier and Peter Hoeller (OECD)
- 09:35-09:55 **Optimal tax structure for consumption and income inequality: an empirical assessment**
António Afonso and José Alves (Lisbon School of Economics and Management, University of Lisbon)
- 09:55-10:15 **Fiscal stabilization in the US: lessons for monetary unions**
Pasimeni Paolo (European Commission and IES-Vrije Universiteit Brussel) and **Plamen Nikolov** (European Commission)
- 10:15-10:30 **Discussion: Roel Beetsma** (University of Amsterdam)
- 10:30-10:45 General discussion and authors' reply
- 10:45-11:15 *Coffee break*
- 11:15-11:35 **Climate-change adaptation: the role of fiscal policy**
Michele Catalano, Emilia Pezzolla (Prometeia) and **Lorenzo Forni** (Prometeia and University of Padova)
- 11:35-11:55 **Government investment, its financing and the public capital stock: a business cycle perspective**
Ronan Hickey, **Matija Lozej** and Diarmaid Smyth (Central Bank of Ireland)
- 11:55-12:15 **Infrastructure investment and public sector balance sheets: evidence from the US States**
Andrew Haughwout (NY Fed) and Robert Inman (Wharton School, University of Pennsylvania and NBER)
- 12:15-12:30 **Discussion: Teresa Ter-Minassian** (IMF)
- 12:30-12:45 General discussion and authors' reply
- 12:45-14:00 *Lunch*
- 14:00-14:20 **Euro Area fiscal policy changes: stylised features of the past two decades**
Cláudia C. Braz (Banco de Portugal) and **Nicolas Carnot** (European Commission)
- 14:20-14:40 **Spillovers in a monetary union with endogenous fiscal limits**
Pablo Burriel (Bank of Spain), Javier Andrés (Universidad de Valencia) and Wenyi Shen (Oklahoma University)
- 14:40-14:50 **Discussion: Pietro Rizza** (Banca d'Italia)
- 14:50-15:00 General discussion and authors' reply

Organising Committee:

Pietro Rizza, Pietro Tommasino, Stefania Zotteri, Antonella Tomasi, Alessandra Piccinini and Marco Romani

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