

TRR 266 MINI CONFERENCE

29 April 2021 | 13.00 – 18.20

Virtual Conference Program

Taxation: Transparency, Complexity, Misperception, and Real Effects

- 13.00 – 13.05 pm **Welcome and Conference Opening**
- 13.05 – 13.40 pm **Paper I:** Real effects of minimum taxation for MNEs – The impact on the location of business operations
Authors: Regina Ortmann, Dirk Simons, and Dennis Voeller
Discussant: Sebastian Kronenberger
- 13.40 – 14.15 pm **Paper II:** Tax Knowledge Diffusion via Strategic Alliances
Authors: Jens Müller and Arndt Weinrich
Discussant: Maximilian Müller
- Break 10 minutes*
- 14.25 – 15.00 pm **Paper III:** Internal Digitalization and Tax-efficient Decision Making
Authors: Daniel Klein, Christopher Ludwig, and Katharina Nicolay
Discussant: Jens Müller
- Break 10 minutes*
- 15:10 – 16.10 pm **Early-Stage Paper Session**
- Business Model Digitalization and Tax Avoidance
Elisa Casi, Barbara Stage, and Maximilian Todtenhaupt
- Tax Complexity over Time under the OECD BEPS Project
Deborah Schanz, Felix Siegel, and Caren Sureth-Sloane
- Incentive effects of tax transparency: does country-by-country reporting call for arbitration?
Jan Thomas Martini, Rainer Niemann, Dirk Simons, and Dennis Voeller
- Wage Tax Incidence and Innovation
Tobias Bornemann, Benjamin Osswald, and Caren Sureth-Sloane
- Real effects of balance sheet volatility
Tobias Witter, Thorsten Sellhorn, Vicky Kiosse, and Jens Müller
- Taxing the rich: misperception and the desire to increase taxes on Germany's high-income earners
Karina Körösi and Ralf Maiterth
- Break 10 minutes*

- 16.20 – 16.55 pm **Paper IV:** Biased Preferences for Wealth Taxation: The Case of Misperceived Tax Burden Consequences
Authors: Malte Chirvi, Hans-Peter Huber, Cornelius Schneider
Discussant: Rainer Niemann
Break 10 minutes
- 17.05 – 17.40 pm **Paper V:** The Epidemiology of Tax Avoidance Narratives
Authors: Markus Diller, Johannes Lorenz, and Caren Sureth-Sloane
Discussant: Joachim Gassen
Break 5 minutes
- 17.45 – 18.20 pm **Paper VI:** Beyond Borders: Supragovernmental Tax Enforcement and Investment
Authors: Zachery Fox, Martin Jacob, Jaron Wilde, and Ryan Wilson
Discussant: Regina Ortmann
- 18.20 pm **End of Conference**

Questions?

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