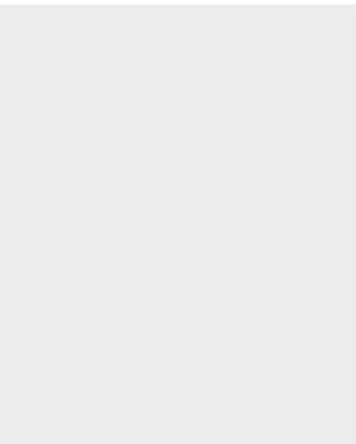


# Programme



## Taxation theory conference

***Toulouse, May 26-27, 2016***

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### Conference venue

Toulouse School of Economics (TSE)  
Manufacture des Tabacs - Auditorium - Building S (MS001)  
21 allée de Brienne - 31000 Toulouse, France  
(<http://www.tse-fr.eu/fr/conferences/2016-third-taxation-theory-conference>)

### Conference Secretariat

Christel Gilabert  
Phone: +33 (0)5 61 12 85 54  
[ttconference.toulouse2016@tse-fr.eu](mailto:ttconference.toulouse2016@tse-fr.eu)



21 allée de Brienne  
31015 Toulouse cedex 6  
FRANCE  
Tél : +33 (0)5 61 12 85 89  
[www.tse-fr.eu](http://www.tse-fr.eu)



European Research Council

# Programme

## Taxation theory conference

26<sup>th</sup> and 27<sup>th</sup> May, 2016 - Toulouse School of Economics (TSE)

Conference : Auditorium - MS001  
Coffee Break : Salle de Réception - MS002  
Lunch : Salle de Réception - MS002

### Thursday 26<sup>th</sup> May 2016

8:30 - 9:00am *Registration and Welcome coffee*

#### SESSION 1

9:00 - 9:50am

#### Income taxation with frictional labor supply

**Nicolas WERQUIN** (*Toulouse School of Economics*)

*Discussant : Catarina REIS*

9:50 - 10:40am

#### Optimal income taxation in unionized labor markets

Albert Jan HUMMEL - **Bas JACOBS** (*Erasmus University Rotterdam and Tinbergen Institute*)

*Discussant : Dominik SACHS*

10:40 - 11:00am *Coffee Break*

11:00 - 11:50am

#### Robust mechanism design and social preferences

**Félix BIERBRAUER** (*University of Cologne*) - Axel OCKENFELS - Andréas POLLAK –  
Désirée RÜCKERT

*Discussant : Maxim TROSHKIN*

11:50 - 12:50pm

#### Keynote speaker – Mirrlees meets Diamond-Mirrlees

**Iván WERNING** (*Massachusetts Institute of Technology*) with Florian SCHEUER

12:50 - 2:00pm *Lunch*

#### SESSION 2

2:00 - 2:50pm

#### What we (don't) know about the optimal non-linear income tax

**Emanuel HANSEN** (*University of Cologne*)

*Discussant : John WEYMARK*

2:50 - 3:40pm

#### Income shifting along the intensive vs. The extensive margin: implications for optimal tax design

Håkan SELIN - **Laurent SIMULA** (*Grenoble-Alpes University*)

*Discussant : Robert SCHERF*

3:40 - 4:00pm *Coffee Break*

4:00 - 4:50pm

#### Probabilistic voting over income taxes with international migration

**Craig BRETT** (*Mount Allison University*)

*Discussant : Pierre BOYER*

4:50 - 5:40pm

#### Fiscal competition and public debt

**Eckhard JANEBA** (*University of Mannheim*) - Maximilian TODTENHAUPT

*Discussant : David E RAPPOPORT*

8:00 pm

#### Conference dinner « Le Genty Magre »

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### Friday 27<sup>th</sup> May 2016

#### SESSION 3

9:00 - 9:50am

#### Bequest taxation and $r - g$

**Emmanuel FARHI** (*Harvard University*) - Iván WERNING

*Discussant : Miltos MAKRIS*

9:50 - 10:40am

#### Quasi-hyperbolic discounting and the taxation of capital income

Jungyeoun LEE - **Gareth D MYLES** (*University of Exeter*)

*Discussant : Laurent SIMULA*

10:40 - 11:00am *Coffee Break*

11:00 - 11:50pm

#### Household bargaining, spouses' consumption patterns and the design of commodity taxes

Helmuth CREMER - Jean-Marie LOZACHMEUR - **Kerstin ROEDER** (*Ludwig Maximilians Universität*)

*Discussant : Sebastian KOEHNE*

11:50 - 00:50pm

#### On the taxation of durable goods

**Sebastian KOEHNE** (*Stockholm University*)

*Discussant : Renato GOMES*

12:50 - 2:00pm *Lunch*

#### SESSION 4

2:00 - 2:50pm

#### Efficient child care subsidies

Christine HO - **Nicola PAVONI** (*Bocconi University*)

*Discussant : Catarina GOULAO*

2:50 - 3:40pm

#### Capital is heterogeneous: facts and consequences for optimal taxation of housing and land

Odran BONNET - Pierre-Henri BONO - Guillaume CHAPELLE -

**Alain TRANNOY** (*Aix-Marseille University*) - Etienne WASMER

*Discussant : Max FRANKS*