



## Preliminary program of the workshop on the

## "Frontiers of Taxation", December 5/6, 2008

## Friday, December 5, 2008

| 13:00 - 14:00 | Registration                                                                                                                                    |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| 14:00 – 14:15 | Conference Opening                                                                                                                              |
| 14:15 – 15:15 | The Neural Benefits of Paying Taxes and Charitable Giving<br>William T. Harbaugh                                                                |
| 15:15 – 15:45 | Coffee break                                                                                                                                    |
| 15:45 – 16:45 | The Taxation of Passive Foreign Investment: Lessons from German Experience<br>Martin Ruf and Alfons Weichenrieder*                              |
| 16:45 – 17:45 | Tax and Migration Competition<br>Laurent Simula and Alain Trannoy*                                                                              |
| 20:00         | Informal dinner at Restaurant Lochner                                                                                                           |
|               |                                                                                                                                                 |
|               | Saturday, December 6, 2008                                                                                                                      |
| 09:00 - 10:00 | Tax Evasion: Cheating Rationally or Deciding Emotionally?<br>Giorgio Coricelli*, Mateus Joffily, Claude Montmarquette and Marie-Claire Villeval |
| 10:00 - 11:00 | Tax Compliance, Tax Morale and Governance Quality<br>Benno Torgler*, Markus Schaffner and Alison Macintyre                                      |
| 11:00 - 11:30 | Coffee break                                                                                                                                    |
| 11:30 – 12:30 | Optimal Tax Design and Enforcement with an Informal Sector<br>Robin Boadway* and Motohiro Sato                                                  |
| 12:30 - 13:30 | Lunch break                                                                                                                                     |
| 13:30 – 14:30 | Love and Taxes – and Matching Institutions<br>Kai A. Konrad and Kjell Erik Lommerud*                                                            |
| 14:30 – 15:30 | Reducing Current Taxes to Raise Future Revenue<br>Amihai Glazer                                                                                 |
| 15:30 - 16:00 | Coffee break                                                                                                                                    |
| 16:00 - 17:00 | The Nexus of International Investment and Corporate Taxation<br>Johannes Becker* and Clemens Fuest                                              |
| 17:00 – 18:00 | The Determinants of Cross-Border Tax Information Sharing:<br>A Panel Data Approach<br>Jenny Ligthart* and Johannes Voget                        |
| 20:00         | Conference dinner at Restaurant Café Einstein                                                                                                   |

