



3rd Zurich Conference on Public Finance in Developing Countries 17 and 18 December, 2018



Monday, December 17, 2018

9.45 Registration / Coffee (SCR)

10.15 – All talks take place in the ECON Seminar Room (ESR)

10.30 Introductions

10.30 – First Session: Tax compliance

12.00 *Pecuniary and Non-Pecuniary Motivations for Tax Compliance: Evidence from Pakistan*

Presenter: Mazhar Waseem, Discussant: Nada Eissa

Casting a Wider Tax Net: Experimental Evidence from Costa Rica

Presenter Anne Brockmeyer Discussant: Jim Hines

12.00 – 12.15 Coffee Break (SCR)

12.15 – Second Session: International taxation

13.00 *Unintended Consequences of Eliminating Tax Havens*

Presenter: Juan Carlos Suarez Serrato, Discussant: Wojciech Kopczuk

13.00 – 14.00 Lunch (SCR)

14.00 – “Egg-timer” Session

15.00 Britto Diogo, Manuel Alejandro Estefan Davila, Tanaka Tomoaki, Tejaswi Velayudhan

15.00 – 15.15 Coffee Break (SCR)

15.15 – Third Session: State capacity

17.30 *Fiscal Capacity as a Moderator of the Taxation-Accountability Hypothesis*

Presenter: Florian Hollenbach, Discussant: Guilherme Lichand

Building State and Citizen: How Tax Collection in Congo Engenders Citizen Engagement with the State

Presenter: Jonathan Weigel, Discussant: Oyebola Okunogbe

Incentives and the Allocation of Authority in Organizations: A Field Experiment with Bureaucrats

Presenter: Michael Best, Discussant: David Yanagizawa Drott

17.30 – 18.30 Break, snack, and transfer to location of Keynote address (SCR)

18.30 – **Keynote Lecture: Oriana Bandiera, LSE.** Room RAA-G-01, in the building across the street

Is the cure worse than the disease? The unintended effects of corruption control

20:00 Dinner (presenters and discussants)



Tuesday, December 18, 2018

09.00 **Arrival / Coffee (SCR)**

09.10 – All talks take place in the ECON Seminar Room (ESR)

11.00 **Fourth Session: Cash transfer programs**

Labor Market Effects of Cash “No Strings Attached”: Evidence from South Africa’s Child Support Grant

Presenter: Alessandro Tondini, Discussant: Lorenzo Casaburi

Welfare Analysis of Transfer Programs with Jumps in Reported Income: Evidence from the Brazilian Bolsa Familia

Paper by Juan Rios, presented and discussed by Miguel Almunia

The Effects of Welfare Programs on Formal Labor Markets: Evidence from Conditional Cash Transfers in Brazil

Presenter: Joana Naritomi, Discussant: Giacomo di Giorgi

11.00 – **Coffee break (SCR)**

11.15

11.15 – **Fifth session: Social Insurance**

12.45 *Expanding Pension Coverage: A Dynamic Analysis of Chile’s Pension Reform*

Presenter: Clement Joubert, Discussant: Kathleen McKiernan

In-Kind Transfers as Insurance

Presenter: Lucie Gadenne, Discussant: Florian Scheuer

12.45 – **Lunch (SCR)**

13.45

13.45 – **Sixth Session: Individual taxation**

15.15 *Income Shifting and Tax Evasion: Evidence from an Uruguayan Tax Reform*

Presenter: Dirk Foremny, Discussant: Mike Devereux

The Elasticity of Formal Work in African Countries

Presenter: Jukka Pirttila, Discussant: Adnan Khan

15:15 – **Coffee break (SCR)**

15:30

15:30 – **Seventh Session: Firm taxation**

17:00 *Merging to Dodge Taxes? Unexpected Consequences of VAT Adoption in India*

Presenter: Divya Singh, Discussant: Anne Brockmeyer

Who is Bogus? Using One-Sided Labels to Identify Fraudulent Firms from Tax Returns

Presenter: Shekhar Mittal, Discussant: Joel Slemrod

17:00 – **Final note of the organizers**