



## PhD Course on Tax and Transfer Systems – Programme

### Monday, 10 June

*Venue: Economicum, Arkadiankatu 7, Helsinki*

09:00 – 10:30 Optimal tax (**Jukka Pirttilä**)

10:30 – 10:45 Break

10:45 – 12:15 Marginal cost of public funds (**Spencer Bastani**)

12:15 – 13:30 Lunch at Postitalo

13:30 – 15:00 Empirical tax analysis (**Håkan Selin**)

15:00 – 15:30 Coffee break at the café of the Natural History Museum

15:30 – 17:00 Behavioural public economics (**Kaisa Kotakorpi**)

18:00 – 20:00 Light dinner + student posters

*Venue: Solo Sokos Hotel Helsinki, Blomstedt Hall, Entrance via Yliopistonkatu 8*

### Tuesday, 11 June

*Venue: Economicum, Arkadiankatu 7, Helsinki*

9:00 – 10:30 Consumption taxation (**Tuomas Kosonen**)

10:30 – 10:45 Break

10:45 – 12:15 Taxation of firms (**Jarkko Harju**)

12:15 – 13:30 Lunch at Postitalo

13:30 – 15:00 The role of remittance regimes: Why it matters who writes the check to the government (**Joel Slemrod**)

16:00 – 18:00 **Emmanuel Saez**: Inequality and the Welfare State: Challenges and Perspective

*Venue: The Great Hall of Aalto University Töölö, Runeberginkatu 14-16*

## Wednesday, 12 June

*Venue: Hotel Kämp, Mirror Room, Pohjoisesplanadi 29, Helsinki*

09:00 - 11:00 Inequality: Lessons from the World Inequality Database (**Emmanuel Saez**)

11:00 - 12:30 Lunch

12:25 **TAPES begins**

Note! Please register at the TAPES Reception at 11-12:25

12:25 Welcome: Hilary Hoynes & Tuomas Kosonen

### Session 1

12:30 Distributional Tax Analysis in Theory and Practice: Harberger Meets Diamond-Mirrlees (**Emmanuel Saez**, *Discussant: Joel Slemrod*)

13:45 Break

### Session 2

14:00 Taxing Wealth in the Presence of Liquidity Constraints: Evidence from France (**Arthur Guillouzouic**, *Discussant: Spencer Bastani*)

15:15 Taxing Top Wealth: Migration Responses and their Aggregate Economic Implications (**Mathilde Muñoz**, *Discussant: Jukka Pirttilä*)

16:30 Coffee break

17:00 Keynote: **Joel Slemrod**

None of Your Business: Some Thoughts on Tax Privacy

18:00 Adjourn

*A brief walk (500m) to the restaurant*

19:00 Dinner at Restaurant Haven

*Venue: Restaurant Haven, Eteläranta 16, Helsinki*

## Thursday, 13 June

*Venue: Hotel Kämp, Mirror Room, Pohjoisesplanadi 29, Helsinki*

### Session 3

09:00 The Efficiency-Equity Tradeoff of the Corporate Income Tax: Evidence from the Tax Cuts and Jobs Act (**Patrick J. Kennedy**, *Discussant: Andreas Peichl*)

10:15 Insuring Landlords

(**Antoine B. Levy**, *Discussant: Jarkko Harju*)

11:30 Break

12:00 Keynote: **Henrik Kleven**

Equality of Opportunity vs Equality of Outcomes: A Theory of Optimal  
Predistribution

13:00 Lunch

**Session 4**

14:00 Studying a Sin Tax Scheme with Multiple Reforms

(**Tuomas Kosonen**, *Discussant: Emmanuel Saez*)

15:15 Adjourn

Note! The excursion to Suomenlinna and Lonna is by invitation only.

## Friday, 14 June

*Venue: Hotel Kämp, Mirror Room, Pohjoisesplanadi 29, Helsinki*

**Session 5**

09:00 Precautionary Liquidity and Worker Decisions in French Employee Saving Plans

(**James Poterba**, *Discussant: Mathilde Muñoz*)

10:15 Growing Up Over the Social Safety Net: The Effects of a Cash Transfer Program  
on the Transition to Adulthood

(**Matias Giacobasso**, *Discussant: Hilary W. Hoynes*)

11:30 Lunch

**Session 6**

12:00 Forward-Looking Labor Supply Responses to Changes in Pension Wealth:  
Evidence from Germany (**Giulia Giupponi**, *Discussant: Håkan Selin*)

13:15 Lost in Information: National Implementation of Global Tax Agreements

(**Barbara Stage**, *Discussant: Kaisa Kotakorpi*)

14:30 Adjourn



**TAPES 2024**

HELSINKI | June 12-14