



4th JRC Fiscal Policy Modelling Workshop

Seville, 23-25 March 2022

The European Commission's Joint Research Centre is pleased to share the programme of the 4th JRC Fiscal Policy Modelling Workshop. This year the workshop is planned to take place virtually over three half-days.

As in previous occasions, the JRC Fiscal Policy Modelling Workshop focusses on the use of economic modelling for fiscal policy analysis. It gathers leading economists working on topics closely related to the JRC's own research agenda.

Specifically, this year's workshop covers high quality and topical research on business taxation, pension analysis and tax-benefit modelling at the household level. The contributions in each session moreover will be linked directly to the ongoing policy work and debate.

If you are interested in participating in this event, please contact us:
JRC-B2-SECRETARIAT@ec.europa.eu

ORGANISING COMMITTEE

- Ana Agúndez García
- Boris Chafwehe
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Wednesday 23 March 2022

13:45 – 14:00 **Welcome and introduction**
Salvador Barrios, Head of Unit, JRC *Fiscal Policy Analysis* Unit

SESSION 1 : Business Taxation

Chair: Jan Luksic (DG TAXUD)

30´ presentation + 10´ questions

- 14:00 – 14:40 **Optimization Frictions and the Fixed Cost of Profit Shifting**
Irem Guceri, Oxford University Centre for Business Taxation
- 14:40 – 15:20 **The Global Minimum Tax**
Niels Johannesen, University of Copenhagen, CEBI, CEPR
- 15:20 – 16:00 **Corporate Income Tax, IP Boxes and the Location of R&D**
Pranvera Shehaj, Vienna University of Economics and Business
- 16:00 – 16:30 **Coffee Break**
- 16:30 – 17:10 **Bunching of closely held Corporations: Targeted Tax Incentives, Persistence and Firms' Heterogeneity**
Gabriella Massenz, Tilburg University
- 17:10 – 17:50 **Cryptocurrencies: An empirical view from a Tax Perspective?**
Andreas Thiemann, JRC *Fiscal Policy Analysis* Unit
- 17:50 – 18:00 **Closing remarks by the chair of the session**

Thursday 24 March 2022

SESSION 2 : Pension Modelling

Chair: Ben Deboeck (DG ECFIN)

30´ presentation + 10´ questions

- 14:00 – 14:40 **Progressive Pensions as an Incentive for Labor Force Participation**
Fabian Kindermann, University of Regensburg
- 14:40 – 15:20 **Progressing towards efficiency: the role for labor tax progression in reforming social security**
Oliwia Komada, FAME|GRAPE
- 15:20 – 16:00 **A raise for grandma: pensions and household expenditure**
Susana Parraga, Banco de España
- 16:00 – 16:30 **Coffee Break**
- 16:30 – 17:10 **OECD Pension Reform: It is the Business Cycle, Not the Demography!**
Ward Romp, University of Amsterdam
- 17:10 – 17:50 **Macroeconomic and Distributional Effects of Pension Taxation Reforms**
Boris Chafwehé & Magdalena Zachlod-Jelec, JRC *Fiscal Policy Analysis* Unit
- 17:50 – 18:00 **Closing remarks by the chair of the session**

Friday 25 March 2022

SESSION 3 : Tax-benefit Systems for Households

Chair: Katarina Jaksic (DG EMPL)

30 ' presentation + 10 ' questions

- 10:30 – 11:10 **Fiscal Consolidation and Automatic Stabilization: New Results**
Mathias Dolls, ifo Institute – Leibniz Institute for Economic Research at the University of Munich
- 11:10 – 11:50 **The Distributional Impact of Carbon Taxation and Mitigation Options across five EU countries**
Jules Linden, LISER and NUIG
Cathal O'Donoghue, LISER and NUIG
Denisa M. Sologon, LISER
- 11:50 – 12:30 **EUROLAB, A Multidimensional Labour Supply-Demand model**
Edlira Narazani, JRC Fiscal Policy Analysis Unit
- 12:30 – 13:30 **Lunch Break**
- 13:30 – 14:10 **Do means-tested childcare subsidies discourage mum and dad to work?**
Trine E. Vattø, Statistics Norway
- 14:10 – 14:50 **Bottom Incomes and the Measurement of Poverty**
Lidia Ceriani, Georgetown University
- 14:50 – 15:00 **Closing remarks by chair of the session**
- 15:00 – 15:15 **Conclusions and wrap up**
Ana Agúndez García, Deputy Head of Unit, JRC Fiscal Policy Analysis Unit