



Tax and Inequality Workshop

October 4th 2024

UCD School of Economics

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| Welcome and coffee: 9.30-10.00 am D201 Newman Building | |
| Session 1: 10.00-12.00 D201 Newman Building 20 minutes presentation, 5 minutes discussion, 5 minutes questions | |
| Chair: Ron Davies (University College Dublin) | |
| Paper 1: | <i>Principles for pareto efficient border carbon adjustment</i> Michael Keen (Tokyo College, University of Tokyo) Christos Kotsogiannis (Tax Administration Research Center, University of Exeter Business School) |
| Discussant: | Ron Davies (University College Dublin) |
| Paper 2: | <i>Taxing top incomes in the emerging world: Economic impact under the microscope</i> Christopher Axelson (National Treasury, Pretoria, South Africa) Antonia Hohmann (University of Muenster) Jukka Pirttilä (University of Helsinki and VATT Institute for Economic Research) Roxanne Raabe (University of Muenster) Nadine Riedel (University of Muenster) |
| Discussant: | Fotis Delis (Joint Research Centre of the European Commission) |
| Paper 3: | <i>Who Bears the Burden of Real Estate Transfer Taxes? Evidence from the German Housing Market</i> Mathias Dolls (ifo Institute) Clemens Fuest (ifo Institute, University of Munich) Carla Krolage (University of Regensburg and ifo Institute) Florian Neumeier (ifo Institute, University of Munich) |
| Discussant: | Boryana Madzharova (Central Bank of Ireland) |



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| Paper 4: | <i>Household Income Tax, Tax Structure and Inequality</i> Yota D. Deli (University College Dublin) Fotis Delis (Joint Research Centre of the European Commission) Stamatia Ftergioti (Aristotle University of Thessaloniki) Theano Kakoulidou (Economic and Social Research Institute) |
| Discussant: | Martina Lawless (Economic and Social Research Institute, Department of Finance) |

Lunch Break: 12:00 – 13.30

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| Session 2: 13.30-15.30 D201 Newman Building 20 minutes presentation, 5 minutes discussion, 5 minutes questions Chair: Martina Lawless (Economic and Social Research Institute, Department of Finance) | |
| Paper 1: | <i>Taxes and Gender Equality: The Incidence of the ‘Tampon Tax</i> Thiess Buettner (Friedrich-Alexander-Universität Erlangen-Nürnberg) Frank Hechtner (Friedrich-Alexander-Universität Erlangen-Nürnberg) Boryana Madzharova (Central Bank of Ireland) |
| Discussant: | Theano Kakoulidou (Economic and Social Research Institute) |
| Paper 2: | <i>From joint to individual: The distributional and labour supply effect of tax individualisation in Ireland</i> Karina Doorley (Economic and Social Research Institute) Agathe Simon (Economic and Social Research Institute) Dora Tuda (Economic and Social Research Institute) |
| Discussant: | Stamatia Ftergioti (Aristotle University of Thessaloniki) |
| Paper 3: | <i>A Dividend of Chance: Determinants and Responses of Winners in the Greek Tax Lottery</i> Panayiotis Nicolaidis (EU Tax Observatory, Paris School of Economics) |
| Discussant: | Enda Hargaden (University College Dublin) |



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| Paper 4: | <i>Inheritances in Austria: A model estimation of intergenerational wealth transfers up to 2050</i> Klaus Grunberger (Joint Research Centre of the European Commission) Judith Derndorfer (Vienna Chamber of Labour) Matthias Schnetzer (Vienna Chamber of Labour) |
| Discussant: | Agathe Simon (Economic and Social Research Institute) |

Keynote Presentation: 16.15-17.30
Theatre Q, Newman Building
Public Discussion

Sarah Perret
Head of the Personal and Property Taxes Unit of the OECD's Centre for Tax Policy and Administration

Reception: 17.30 – 18.30

Workshop dinner: 19.15
Hugo's (<https://www.hugos.ie/>)

Keynote speaker

Sarah Perret



Institutional affiliation: OECD

Short bio: Sarah Perret is the Head of the Personal and Property Taxes Unit of the OECD's Centre for Tax Policy and Administration. Her role involves assessing countries' tax systems and advising them on tax reform. She has been leading the OECD's work on personal income and wealth taxation and is the author of numerous studies on taxation, inequality and inclusive growth.