



Tax Policy Analysis Using Large Panel Data Sets of Tax Returns: An International Workshop

March 13-14, 2009

Office of Tax Policy Research
Stephen M. Ross School of Business (**Rm. R1240**)
University of Michigan, Ann Arbor, MI

Organizers:

Henrik Kleven, London School of Economics
Wojciech Kopczuk, Columbia University
Joel Slemrod, University of Michigan

FINAL AGENDA

FRIDAY, MARCH 13

7:45 – 8:15 Continental Breakfast (Rm. R1240)

8:15-10:15 Session 1: Entrepreneurship

Income Taxes and the Probability to Become Self-Employed: The Case of Sweden

Åsa Hansson, Lund University

Discussant: *William Gentry, Williams College*

The Effect of the Polish Flat Tax on Taxable Income of Entrepreneurs

Wojciech Kopczuk, Columbia University

Discussant: *Daniel Silverman, University of Michigan*

10:15-10:30 Break

10:30-12:30 Session 2: Field Experiments

Teaching the Tax Code: Earnings Responses to an Experiment with EITC Claimants

Raj Chetty, University of California--Berkeley

Emmanuel Saez, University of California--Berkeley

Discussant: *Hilary Hoynes, University of California--Davis*

An Experimental Evaluation of Tax Evasion and Tax Enforcement in Denmark

Henrik Kleven, London School of Economics

Martin Knudsen, Danish Inland Revenue

Claus Thustrup Kreiner, University of Copenhagen

Søren Pedersen, Danish Inland Revenue

Emmanuel Saez, University of California--Berkeley

Discussant: *Joel Slemrod, University of Michigan*

12:30-1:30 Lunch (Room R1220)

Speaker: *Michael Weber, Statistics of Income, U.S. Internal Revenue Service:*

Individual Income Tax Return Panel Data at SOI: What SOI Has and How You Can Use It

1:30-4:45 Session 3: Labor Market Dynamics

The Effects of Taxes on Earnings: Evidence from a Cohort-Based Payroll Tax Reform in Greece

Manos Matsaganis, Athens University of Economics and Business

Emmanuel Saez, University of California--Berkeley

Panos Tsakloglou, Athens University of Economics and Business

Discussant: *Bruce Meyer, University of Chicago Harris School*

Adjustment Costs and Earnings Responses to Income Taxation: Evidence from Denmark

Raj Chetty, University of California--Berkeley and NBER

Anders Frederiksen, Aarhus Business School

John N. Friedman, University of California--Berkeley

Tore Olsen, Stanford University

Luigi Pistaferri, Stanford University and CEPR

Discussant: *Robert Moffitt, Johns Hopkins University*

3:30-3:45 Break

Hourly Wage Rate and Taxable Labor Income Responsiveness to Changes in Marginal Tax Rates

Sören Blomquist, Uppsala University

Håkan Selin, Uppsala University

Discussant: *Jeffrey Smith, University of Michigan*

4:45 Close

6:00 Dinner (6th floor Colloquium)

SATURDAY, MARCH 14

7:45 – 8:15 Continental Breakfast (R1240)

8:15-10:20 Session 4: Taxes and Reported Income (shorter presentations)

Evidence on Income Growth among Highly-paid Occupations in U.S. Tax Return Data: What Can It Teach Us about Causes of Changing Income Inequality?

*Bradley Heim, U.S. Department of the Treasury
Jon Bakija, Williams College*

The Rich Are Not All the Same: Heterogeneous Tax Avoidance among High-Income U.S. Taxpayers

*Gerald Auten, U.S. Department of the Treasury
Wojciech Kopczuk, Columbia University
Joel Slemrod, University of Michigan*

Estimating the Elasticity of Reported Income Using a Large Panel of Danish Taxpayers

*Henrik Kleven, London School of Economics
Esben Anton Schultz, Copenhagen Business School*

10:20-10:40 Break

10:40-12:00 Session 5: Econometric Issues in the Taxable Income Elasticity Estimation (shorter presentations)

Panel Data Techniques and the Elasticity of Taxable Income

Seth Giertz, University of Nebraska

Estimation of Taxable Income Elasticity in a Nonlinear Budget Set Framework

*Sören Blomquist, Uppsala University
Anil Kumar, Federal Reserve Bank of Dallas*

12:00-1:00 Lunch (6th Floor Colloquium)

1:00-4:45 Session 6: Labor Supply

The Rise in Female Employment and the Role of Tax Incentives

Håkan Selin, Uppsala University

Taxation and Family Labor Supply

Alexander Gelber, Harvard University

3:00-3:15 Break

Estimating a Collective Model of Labor Supply: How Did Households Respond to the Tax Reform of the Century?

Kelly Ragan, Stockholm School of Economics

4:00-4:30 Session 7: Closing Discussion

