

7th International Conference on "The Shadow Economy, Tax Behaviour and Institutions" Program

Day 1: September 23rd

Time (GMT +2, Paris)	Parallel session 1	Parallel session 2	Parallel session 3	Parallel session 4
11.00 - 11.15	Introduction			
	Session A1 (Breakout Room 1)	Session A2 (Breakout Room 2)	Session A3 (Breakout Room 3)	Session A4 (Breakout Room 4)
1	<p>Speaker: Ella Hugo <i>Two sides of the same coin or two different coins? Exploring the duality of corruption in Latin America</i> Discussant: Drini Imami</p>	<p>Speaker: Flaviana Palmisano <i>Informal we stand? The role of social progress around the world</i> Discussant: Abel Polese</p>	<p>Speaker: Valeria Bucci <i>Presumptive taxation and firms efficiency: an integrated approach for tax compliance analysis</i> Discussant: Hailun Wei</p>	<p>Speaker: Emmanuel Haruna Umoru <i>On the drivers of Africa's shadow economy: does inclusive financial development matter?</i> Discussant: Raffaella Santolini</p>
11.15 - 12.45	<p>Speaker: Conrad Z. Dumbah <i>The impact of corruption experience and perceptions of corruption on institutional trust in Ghana</i> Discussant: Ella Hugo</p>	<p>Speaker: Raziakhan Abdieva <i>Trust to Government and Tax Morale in Central Asia: Case of Kyrgyzstan</i> Discussant: Flaviana Palmisano</p>	<p>Speaker: Egidijus Kundelis <i>Assessment of corporate tax avoidance across companies operating in small open economies evidence from Slovakia</i> Discussant: Valeria Bucci</p>	<p>Speaker: Erika Kraemer Mbula <i>The Role of Digital Innovation in Improving Tax Revenue Generation of Sub-Saharan Africa Countries</i> Discussant: Emmanuel Haruna Umoru</p>
2	<p>Speaker: Drini Imami <i>Insight into Election Driven Informality and Corruption (EDIC) in the context of a post-communist economy</i> Discussant: Conrad Z. Dumbah</p>	<p>Speaker: Abel Polese <i>Why shadow economy and informality should be separated: how shadow economy survey in the post-Soviet region can offer an alternative way to understand the impact of informality on governance</i> Discussant: Raziakhan Abdieva</p>	<p>Speaker: Hailun Wei <i>The Tax Gain of Reforming State-owned Enterprises</i> Discussant: Egidijus Kundelis</p>	<p>Speaker: Raffaella Santolini <i>Fighting against shadow economy through citizens e-participation: A worldwide empirical analysis</i> Discussant: Erika Kraemer Mbula</p>
3				
12.45 - 13.15	Lunch break			

	Session B1 (Breakout Room 1)	Session B2 (Breakout Room 2)	Session B3 (Breakout Room 3)	Session B4 (Breakout Room 4)
13.15 - 14.45	1 Speaker: Andrea Celico <i>The Cultural Dependency of Labor Market Reforms. A re-evaluation.</i> Discussant: Dagmara Nikulin	Speaker: Duccio Gamannossi Degl'Innocenti <i>Tax avoidance and evasion in a dynamic setting</i> Discussant: Sebastian Blesse	Speaker: Matthias Kasper <i>Audit Effectiveness, and Post-audit Tax Compliance</i> Discussant: Tomáš Miklánek	Speaker: Subhasish Das <i>Curious Case of Bilateral Trade Data Mismatch between India & the USA: Theory & Evidence</i> Discussant: Tomáš Boukal
	2 Speaker: Dagmara Nikulin <i>Determinants of informal employment in Poland</i> Discussant: Philippe Adair	Speaker: Sebastian Blesse <i>Are Your Tax Problems an Opportunity Not to Pay Taxes? Evidence From a Randomized Survey Experiment</i> Discussant: Karsten Staehr	Speaker: Luca Salvadori <i>Do Tax Audits Have a Dynamic Impact? Evidence from Corporate Income Tax Administrative Data</i> Discussant: Matthias Kasper	Speaker: Tereza Palanská <i>Hide-see-hide? Effects of financial secrecy on cross-border financial assets</i> Discussant: Subhasish Das
	3 Speaker: Philippe Adair <i>Wage Differentials in EU Transition Economies (2009-2016): How Large a Penalty for Females and Informal Employees?</i> Discussant: Andrea Celico	Speaker: Karsten Staehr <i>Predictors of Tax Compliance by Individuals: You and Your Friends Matter, Not the Government</i> Discussant: Duccio Gamannossi Degl'Innocenti	Speaker: Tomáš Miklánek <i>Mist over Meadow: Tax Designation Effects on Compliance</i> Discussant: Luca Salvadori	Speaker: Tomáš Boukal <i>How Much in Taxes Do Multinational Enterprises Pay?</i> Discussant: Tereza Palanská
14.45 - 15.00	Coffee break			
15.00 - 16.30	Klarita Gërxhani, European University Institute, <i>Formal and informal institutions: Understanding the shadow economy in transition countries</i>			
16.30 - 16.45	Coffee break			
	Session C1 (Breakout Room 1)	Session C2 (Breakout Room 2)	Session C3 (Breakout Room 3)	Session C4 (Breakout Room 4)
16.45 - 18.15	1 Speaker: Alessandro Santoro <i>Using Financial Information to Analyze Aggressive Tax Placement Decisions by European Groups</i> Discussant: Bibek Adhikari	Speaker: Florencia Verónica Pedroni <i>Impact of COVID-19 crisis on informality in Argentina: a qualitative approach</i> Discussant: Ján Palguta	Speaker: Edgar Castro <i>What happens when people know about a tax amnesty? A field experiment in Argentina</i> Discussant: Gabriel Tourek	Speaker: Baptiste Souillard <i>Profit Shifting, Employee Pay, and Inequalities: Evidence from US-Listed Companies</i> Discussant: Nicolas Gavoille
	2 Speaker: Bibek Adhikari <i>Corporate Taxpayer Responses to Size-Based Enforcement and Disclosure Thresholds</i> Discussant: Baban Hasnat	Speaker: Žiga Puklavec <i>What we Tweet About Taxes: The Role of Moral and Emotional Language in the Diffusion of Information on Twitter</i> Discussant: Florencia Verónica Pedroni	Speaker: Jonathan Karver <i>Nudging in the time of the Coronavirus: evidence from an experimental tax trial in Albania at the onset of a global pandemic</i> Discussant: Edgar Castro	Speaker: Zainab Iftikhar <i>Spatial Inequality, Labor Market Frictions and Informality in the Democratic Republic of the Congo</i> Discussant: Baptiste Souillard
	3 Speaker: Baban Hasnat <i>Payments to Non-State Actors for Protection: Impact on Tax Compliance Attitudes</i> Discussant: Alessandro Santoro	Speaker: Ján Palguta <i>Inter-temporal Shifting of Corporate Income: Evidence from Administrative Tax Records</i> Discussant: Žiga Puklavec	Speaker: Gabriel Tourek <i>Optimal Assignment of Bureaucrats: Evidence from Randomly Assigned Tax Collectors in the DRC</i> Discussant: Jonathan Karver	Speaker: Nicolas Gavoille <i>What we pay in the shadow: Labor tax evasion, minimum wage hike and employment</i> Discussant: Zainab Iftikhar

Day 2: September 24th

Time
(GMT +2, Paris)

11.00 - 11.15

Introduction

	Session D1 (Breakout Room 1)	Session D2 (Breakout Room 2)	Session D3 (Breakout Room 3)	Session D4 (Breakout Room 4)
1	<p>Speaker: Klaudijo Klaser <i>Neither punishments nor rewards: fostering tax compliance through the Rawlsian veil of ignorance in a Laboratory Experiment</i> Discussant: Nuria Rodriguez-Priego</p>	<p>Speaker: Edoardo Rainone <i>Tax Evasion Policies and the Demand for Cash</i> Discussant: Franz Seitz</p>	<p>Speaker: Y. M. Isaac Amendaou <i>Potential of Tax Resources in WAEMU Member States: Estimating the VAT Gap and its determinants</i> Discussant: Boryana Madzharova</p>	<p>Speaker: Thi Hong Hanh Pham <i>Shadow economy and Poverty: What causes what?</i> Discussant: Bhanu Gupta</p>
11.15 - 12.45	<p>Speaker: Andre Hartmann <i>Does the Design of Laboratory Experiments Affect the Results? Declaring Income versus Declaring Taxes in Tax Compliance Experiments</i> Discussant: Klaudijo Klaser</p>	<p>Speaker: Stefano Iezzi <i>Pecunia olet. Cash usage and the underground economy</i> Discussant: Edoardo Rainone</p>	<p><u>Speaker: Boryana Madzharova</u> <i>Income Tax Credits for Consumer Services: a Tool for Tackling VAT Evasion?</i> Discussant: Y. M. Isaac Amendaou</p>	<p>Speaker: Karnit Malka Tiv <i>Increasing of Social aversion and education in order to reinforce compliance with tax laws.</i> Discussant: Thi Hong Hanh Pham</p>
2	<p>Speaker: Nuria Rodriguez-Priego <i>And Justice for All (the non-robots): responses to unfair taxation in a real effort task experiment</i> Discussant: Andre Hartmann</p>	<p>Speaker: Franz Seitz <i>Payment Innovations, the Shadow Economy and Cash Demand of Households in Euro Area Countries</i> Discussant: Stefano Iezzi</p>		<p><u>Speaker: Bhanu Gupta</u> <i>Mind the Gap: Schooling, Informality and Fiscal Externalities in Nepal</i> Discussant: Karnit Malka Tiv</p>
3				

12.45 - 13.15

Lunch break

	Session E1 (Breakout Room 1)	Session E2 (Breakout Room 2)	Session E3 (Breakout Room 3)	Session E4 (Breakout Room 4)
1	<p>Speaker: Jacek Liwiński <i>Informal employment and wages in Poland</i> Discussant: Stanisław Cichocki</p>	<p>Speaker: William Addressi <i>Financing infrastructure in the presence of informality</i> Discussant: Amedeo Argentiero</p>	<p>Speaker: Yulia Kuchumova <i>Tax Debt Collection Enforcement: When Does Suspension of a Drivers License Help?</i> Discussant: Anton N. Morozov</p>	<p>Speaker: Lilith Burgstaller <i>You Don't Need an Invoice, Do You? The Effect of Evasion Expectations and Coordination on Collaborative Tax Evasion</i> Discussant: Branko Radulovic</p>
13.15 - 14.45	<p>Speaker: Jakub Sawulski <i>A measure of the scale of envelope wages: evidence from Poland</i> Discussant: Jacek Liwiński</p>	<p>Speaker: Amedeo Argentiero <i>Does tax evasion affect innovation decisions? The case of Industry 4.0 in Italy</i> Discussant: Vladimir Hlasny</p>	<p><u>Speaker: Anton N. Morozov</u> <i>Searching in Wrong Place: Tax Control Digitalisation under Agency Problem</i> Discussant: Yulia Kuchumova</p>	<p><u>Speaker: Branko Radulovic</u> <i>The influence of accounting practitioners on small business clients' tax compliance: Evidence from the survey of Serbian accountants</i> Discussant: Lilith Burgstaller</p>
2				

3	<p><u>Speaker:</u> Stanisław Cichocki <i>Estimating the size of informal economy in a post-transition country - the case of Poland</i> Discussant: Jakub Sawulski</p>	<p><u>Speaker:</u> Vladimir Hlasny <i>Income underreporting, tax overreporting: Evidence from non-positive incomes in household surveys worldwide</i> Discussant: Alari Paulus</p>		
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14.45 - 15.00

Coffee break

15.00 - 16.30	<p>Alexis Spire, Le Centre National de la Recherche Scientifique (CNRS), <i>How the privileged class tames tax? Exit, voice and bargaining</i></p>
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16.30 - 16.45

Coffee break

	Session F1 (Breakout Room 1)	Session F2 (Breakout Room 2)	Session F3 (Breakout Room 3)	Session F4 (Breakout Room 4)
1	<p><u>Speaker:</u> Koralai Kirabaeva <i>Europe's Shadow Economies: Estimating Size and Outlining Policy Options</i> Discussant: Gaygysyz Ashyrov</p>	<p><u>Speaker:</u> Katia Toledo <i>Tackling BEPS in the Global South: Evidence from Perus Tax Reform</i> Discussant: Brenda Samaniego de la Parra</p>	<p><u>Speaker:</u> Monica Gomez Ospina <i>Optimal monetary policy in a dual Labor market: the role of informality</i> Discussant: Max Gillman</p>	<p><u>Speaker:</u> Anastasia Litina <i>Corruption, Tax Evasion and Social Values: An Empirical Investigation</i> Discussant: Danny García Callejas</p>
2	<p><u>Speaker:</u> Désirée Teobaldelli <i>How War Affects Fiscal Capacity and Tax Morale Building</i> Discussant: Koralai Kirabaeva</p>	<p><u>Speaker:</u> Lina Marcela García-Tavera <i>Regulation and informality: effects of land use regulations on the proliferation of informal settlements</i> Discussant: Katia Toledo</p>	<p><u>Speaker:</u> Max Gillman <i>Income tax evasion: tax elasticity, welfare, and revenue</i> Discussant: Sascha Hokamp</p>	<p><u>Speaker:</u> Ilia Murtazashvili <i>Patience, Corruption, and the Shadow Economy: Global Evidence</i> Discussant: Anastasia Litina</p>
3	<p><u>Speaker:</u> Gaygysyz Ashyrov <i>Cultural Aspects of Tax Behaviour in Transition Economies</i> Discussant: Désirée Teobaldelli</p>	<p><u>Speaker:</u> Brenda Samaniego de la Parra <i>The Labor Market Effects of Part-Time Contributions to Social Security: Evidence from Colombia</i> Discussant: Lina Marcela García-Tavera</p>	<p><u>Speaker:</u> Sascha Hokamp <i>How to Build Utility Functions for Becker's Economics-of-Crime Theory: Allingham-Sandmo's Example of Tax Evasion and Non-Compliance Extended</i> Discussant: Monica Gomez Ospina</p>	<p><u>Speaker:</u> Danny García Callejas <i>Informality, tax policy and the business cycle: Exploring the links</i> Discussant: Ilia Murtazashvili</p>

16.45 - 18.15

Day 3: September 25th

Time
(GMT +2,
Paris)

13.00 - 13.15

Introduction

	Session G1 (Breakout Room 1)	Session G2 (Breakout Room 2)	Session G3 (Breakout Room 3)	Session G4 (Breakout Room 4)
1	<p>Speaker: Sandro Casal <i>Identifying the individual propensity to pay taxes</i> Discussant: Janusz Kudła</p>	<p>Speaker: Suleiman Tahir <i>The nexus between taxation and gender-based informality: Evidence from enterprise survey data</i> Discussant: Gloria Alarcón</p>	<p>Speaker: Francesco Turino <i>Financial Frictions and Firm Informality: A General Equilibrium Perspective</i> Discussant: Mohammed Ait Lahcen</p>	<p>Speaker: Juan A. Román-Aso <i>Is progressiveness conditioned by ideology? A study for OCDE in pre- and post-Great Recession period</i> Discussant: Léo Czajka</p>
13.15 - 14.45 2	<p>Speaker: Gaetano Lisi <i>Can the popular AD-AS model explain the presence and persistence of the underground economy?</i> Discussant: Sandor Casal</p>	<p>Speaker: Youssouf Nvuh Njoya <i>Does women's political empowerment impact the informal sector?</i> Discussant: Suleiman Tahir</p>	<p>Speaker: Aleksandar Vasilev <i>Decomposing the Grey Economy in Bulgaria: A General-Equilibrium Analysis</i> Discussant: Francesco Turino</p>	<p>Speaker: Tista Mukherjee <i>Technology, Institutions and Evolution of Social Norms</i> Discussant: Juan A. Román-Aso</p>
3	<p>Speaker: Janusz Kudła <i>Differences in tax evasion between students and entrepreneurs under the slippery-slope framework</i> Discussant: Gaetano Lisi</p>	<p>Speaker: Gloria Alarcón <i>Tax awareness and citizen participation from the gender perspective</i> Discussant: Youssouf Nvuh Njoya</p>	<p>Speaker: Mohammed Ait Lahcen <i>Informality, Frictional Markets and Monetary Policy</i> Discussant: Aleksandar Vasilev</p>	<p>Speaker: Léo Czajka <i>Inequality, Redistribution, and Growth: Evidence from South Africa, 1993-2019</i> Discussant: Tista Mukherjee</p>

14.45 - 15.00

Coffee break

15.00 - 16.30

Joel Slemrod, University of Michigan,
New research about the effectiveness of tax enforcement initiatives: What works, and what doesn't work.

16.30 - 16.45

Coffee break

	Session H1 (Breakout Room 1)	Session H2 (Breakout Room 2)	Session H3 (Breakout Room 3)
1	<p>Speaker: Matthew Rablen <i>The Market for Tax Avoidance</i> Discussant: Erkin Sagiev</p>	<p>Speaker: Daniel Hernandez <i>Digital platforms, employment, and social security</i> Discussant: Magaly Saenz Somarriba</p>	<p>Speaker: Małgorzata Godlewska <i>The impact of interplay between formal and informal institutions on tax systems: Evidence from CEECs</i> Discussant: Małgorzata Magdalena Hybka</p>
16.45 - 17.45 2	<p>Speaker: Erkin Sagiev <i>Bayesian persuasion in tax competition</i> Discussant: Matthew Rablen</p>	<p>Speaker: Magaly Saenz Somarriba <i>Electronic Payment Technology and Tax Compliance: Evidence from Uruguay's Financial Inclusion Reform</i> Discussant: Daniel Hernandez</p>	<p>Speaker: Małgorzata Magdalena Hybka <i>Tracking and Taxing Concealment of Income (the case of Poland)</i> Discussant: Małgorzata Godlewska</p>