



2nd Public and Political Economy Day at ENS Lyon

TAXATION AND INEQUALITY

MAY 14, 2019

ECOLE NORMALE SUPERIEURE, LYON, FRANCE

ROOM D8-003

09:00 – 9:30 **REGISTRATION AND BREAKFAST**

Session 1: Redistribution and inequality

09:30 – 10:30 *Inequality and Redistribution in France, 1900-2018: Evidence from Post-Tax Distributional National Accounts*
Antoine Bozio (EHESS, PSE), Malka Guillot (ETH Zürich), Bertrand Garbinti (Banque de France, CREST), Jonathan Goupille-Lebret (ENS Lyon, INSEAD), and Thomas Piketty (EHESS, PSE)

10:30 – 11:30 *Saliency of Inherited Wealth and the Support for Inheritance Taxation*
Spencer Bastani (Linnaeus University) and Daniel Waldenström (PSE, IFN)

11:30 – 11:45 **COFFEE BREAK**

Session 2: Taxation and labor market

11:45 – 12:45 *The Incidence of Payroll Taxes on Wages, Employment and Profits: Evidence From Place-Based Payroll Tax Cuts*
Youssef Benzarti (UC Santa Barbara) and Jarkko Harju (VATT)

12:45 – 14:00 **LUNCH**

14:00 – 15:00 *Intertemporal Labor Supply Substitution? Evidence from the Swiss Tax Holidays*
Isabel Z. Martinez (University of St. Gallen), Emmanuel Saez (UC Berkeley), and Michael Siegenthaler (KOF ETH Zurich)

15:00 – 16:00 *Increasing Hours Worked: Moonlighting Responses to a Large Tax Reform*
Alisa Tazhitdinova (UC Santa Barbara)

16:00 – 16:30 **COFFEE BREAK**

Session 3: Efficiency costs to income taxation

16:30 – 17:30 *The distortive costs of income taxation*
Aart Gerritsen (Erasmus University Rotterdam) and Laurent Simula (Ens Lyon)



20:00

DINNER

Sessions are divided into 45 minutes for the presenter and 15 minutes for general discussion.

Organizing Committee

Mathieu Couttenier – ENS Lyon
Sophie Hatte – ENS Lyon

Jonathan Goupille-Lebret – ENS Lyon
Laurent Simula – ENS Lyon