VICTORIA UNIVERSITY OF WELLINGTON TE WHARE WĀNANGA O TE ŪPOKO O TE IKA A MĀUI | Chair in Public Finance, Victoria Business School

TARC Tax Administration Research Centre

Chair in Public Finance, Victoria University of Wellington and Tax Administration Centre, University of Exeter, UK

Public Economics Workshop on

Modelling Tax Policy and Compliance

PROVISIONAL PROGRAMME

Date: 6th, 7th & 10th December 2018

Objective: This workshop aims to share recent research from Australia, New Zealand, the UK and the USA, on developments in economic modelling of tax policy and tax compliance, in conjunction with a Masterclass for tax researchers on tax-transfer microsimulation modelling.

Outline Programme: Day 1

Venue: Rutherford House, Bunny Street, Pipitea Campus, Wellington – Mezzanine Floor, Room MZ06

Thursday Dec 6th	*Session Topic*	*Presenter*
12.45 – 13.30	Welcome buffet lunch & Introduction	(VUW)
13.30– 14.15	**Session 1:** Tax evasion and VAT rates: evidence from a setting with limited tax-shifting	Nikolaos Artavanis (University of Massachusetts, Amherst)
14.15 – 15.00	**Session 2:** On VAT thresholds	Christos Kotsogiannis (TARC, Exeter)
15.00 – 15.15	Afternoon tea/coffee	
15.15 – 16.00	**Session 3:** An experimental investigation of the use of nudges embedded in tax filing software to reduce error rates	Shaun Grimshaw (TARC, Exeter)

Modelling Tax Policy and Compliance

Outline Programme: Day 2

Venue: Rutherford House, Bunny Street, Pipitea Campus, Wellington – Mezzanine Floor, Room MZ06

Friday Dec 7ᵗʰ	*Session: Topic*	*Presenter*
09.30 – 10.15	**Session 4:** Do earned income tax credits for older workers prolong labour market participation and boost earned income? Evidence from Australia's mature age worker tax offset	Andrew Carter (Crawford School, ANU)
10.15 – 11.00	**Session 5:** Adjustment costs and incentives to work: evidence from a disability insurance program	Arezou Zaresani (Melbourne University)
11.00 – 11.30	Morning tea/coffee	
11.30 – 12.15	**Session 6:** Tax evasion as contingent debt	Xavier Mateos-Planas (Queen Mary, University of London)
12.15 – 13.00	**Session 7:** Tax evasion on a social network	Mathew Rablen (University of Sheffield & TARC)
13.00 – 14.00	Lunch	
14.00 – 14.45	**Session 8:** Taxing the clouds: an economic analysis	Nigar Hashimzade (Durham University & TARC)

Tax-Transfer Microsimulation Masterclass

Outline Programme Day 3

Venue: Rutherford House, Bunny Street, Pipitea Campus, Wellington – Mezzanine Floor, Room MZ06

Monday Dec 10th	Session: Topic	Presenter
	How behavioural tax-transfer microsimulation works:	
09.30 – 10.15	**Session 9:** Tax-transfer microsimulation: an introduction	John Creedy (Victoria University)
10.15 – 11.15	**Session 10:** Redeveloping the NZ tax-and-transfer behavioural microsimulation model	Chris Ball (Victoria University)
11.15 – 11.30	Morning tea/coffee	
	NZ applications of behavioural tax-transfer microsimulation:	
11.30 – 12.15	**Session 11:** How redistributive is the NZ tax-transfer system?	Matt Nolan (Victoria University & Inland Revenue)
12.15 – 13.00	**Session 12:** Redistribution via minimum wages versus the tax-transfer system	Nazila Alinaghi (Victoria University)
13.00 – 14.00	Lunch & workshop close	