Macroeconomic and Policy Implications of Underground Economy and Tax Evasion

The conference is funded by MIUR through PRIN 2006, it is jointly organized by University of Naples Parthenope and the Dept. of Economics at Bocconi University, and it is hosted by Bocconi University

February 5-6, 2009 at Bocconi University, Milan, Italy, Rooms N12 e N13, P.zza Sraffa 13

Feb. 5th: Plenary Session and Invited Lecture # 1; Room N12
• 9:30: Donato Masciandaro, Chair, Dept. of Economics Bocconi University and Centro Baffi;
• 9:45: PRIN 2006 presentation: Bruno Chiarini (University of Naples Parthenope), National Research Project Coordinator;
• 10:00: Local organizers: Francesco Busato (University of Naples Parthenope), Marco Maffezzoli (Dept. of Economics, Bocconi University and IGIER);
• 10:15: Roberto Perotti (Dept. of Economics, Bocconi University, IGIER, CEPR, NBER) invited lecture: “Fiscal Policy and the Crisis”.

Feb. 5th: Parallel session ; Room N12
• 11:00: A political economy model of tax evasion (Zsofia Barany)
• 11:30 A Note on Labor Demand on the Black Market when the Probability of Detection is Endogenous (Marc Arthur Diaye)
• 12:00: Tax morale and public spending inefficiency (G. Barone, S. Mocetti);
• 12:30: Minimum wage and tax evasion: theory and evidence (Mirco Tonin)

Presentations and discussions by: Zsofia Barany (London School of Economics), Marc Arthur Diaye (Centre d’Etudes de l’Emploi, University of Evry (EPEE) and TEPP), Sauro Mocetti (Bank of Italy), Mirco Tonin (Univ. of Warwick).

Feb. 5th: Parallel session ; Room N13
• 11:00: Corruption, taxation and economic growth: theory and evidence (A. Gbewopo)
• 11:30 Growth, Fiscal Policy and the Informal Sector in a Small Open Economy (G. Pedro de Mendonca)
• 12:00: The indirect effects of auditing taxpayers (M. Ratto, R. Thomas); D. Ulph;)
• 12:30: The Impacts of Tax Audit Policies on Equity and Productive Efficiency (A. Santoro)

Presentations and discussions by: Attila Gbewopo (Clermont Université, Université Paris-Dauphine, SDFI), Alessandro Santoro (Univ. of Eastern Piedmont), Brigitte Unger (Utrecht University (EPEE))

Feb. 5th: Plenary Session and Invited Lecture # 2; Room N12
• 15:00: Friedrich Schneider (Johannes Kepler University of Linz) invited lecture: “The Morals of (not) Paying Taxes - Economic, Institutional and Psychological Factors”

Feb. 5th: Parallel session ; Room N12
• 16:30: Institutions and Human Development in the Latin American Informal Economy (R. Dell’anno)
• 17:00 Tax Potential vs. Tax Effort: A Cross-Country Analysis of Armenia’s Stubbornly Low Tax Collection (H. R. Davoodi, D. Grigorian)
• 17:30: Errors and underreporting of tax form's and interview report's income in the survey of economic and social conditions of families at Modena (M. Baldini, P. Bosi, M. Lalla);
• 18:00: Unreported employment and tax evasion in mid-transition: Comparing developments and causes in the Baltic States (J. Meriküll K. Staehr)

Presentations and discussions by: Roberto Dell’anno (University of Foggia), David Grigorian (IMF), Michele Lalla, Karsten Staehr (Faculty of Economics and Business Administration, Tallinn University of Technology; Research Department, Bank of Estonia)

Feb. 6th: Plenary session ; Room N13
• 16:30: Why is the Tax Evasion so Persistent (M. Bovi, R. Cerqueti)
• 17:00 The Shadow Economy and Implications for Money Demand in Germany (A. Buehn, M. Goethel)
• 17:30: Challenging the popular wisdom. New estimates of unobserved economy (L. Onnis, P. Tirelli);
• 18:00: Personal income tax evasion: an estimate for tax-payer classes (M. R. Marino, R. Zizza)

Presentations and discussions by: Maurizio Bovi (ISAE), Andreas Buehn (Dresden University of Technology), Luissana Onnis (University of Milan Bicocca-DEFAP), Roberta Zizza (Bank of Italy).

Feb. 6th: Special Session (Plenary): PRIN 2006; Room N12
• 15:00: Policy taxation and fiscal amnesties under underground economy and tax evasion (Chair of University of Naples Parthenope Research Unit: B. Chiarini)
• 15:30 Indeterminacy, underground economy and fiscal policy (Chair of University of Rome 3 Research Unit, F. Busato)
• 16:00: Optimal fiscal policy and tax evasion (Chair of Bocconi University Research Unit, M. Maffezzoli);
• 16:30: Underground economy, illegal economy, public sector inefficiencies and corporate rent seeking behavior (Chair of Scuola Sant’Anna Superiore Research Unit, G. M. Rey)

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