



INTERNATIONAL INSTITUTE OF PUBLIC FINANCE

Report on the 75th IIPF Congress in Glasgow, Scotland, UK

The 75th Annual Congress of the International Institute of Public Finance took place at the **University of Glasgow** between **21 and 23 August, 2019** (with IIPF Board meeting and dinner taking place on 20 August). Around 420 delegates (plus 30 accompanying persons) from 35 countries attended the Congress with one third of the attendees coming from Western Europe (of which 5% from UK, 6% from Finland, 24% from Germany), 15% from North America, 9% from Japan and the rest from other regions of the world.

The theme of the congress, “**Taxation and Mobility**”, was highlighted by four plenary speakers: Rachel Griffith (University of Manchester and IFS, UK) on “The Distributional and Corrective Implications of Sin Taxes”, Nathaniel Hendren (Harvard University) on “Social Mobility and Investments in Children”, Jonathan Portes (King’s College London) on “Brexit and the UK Economy” and Stefanie Stantcheva (Harvard University) on “Taxation and Innovation”. In addition, a plenary session on tax policy was organised, featuring three IIPF fellows and two representatives of the Scottish Government.

The main body of the Congress consisted of 373 **contributed papers** out of 533 submissions, covering all topics within public economics. There were seven working group slots with up to 16 parallel sessions in each group. In total, 106 working group sessions with three or four papers were organised, of which three were sessions invited by Scientific Committee members. The numbers of presented papers and of working group sessions are record numbers for the IIPF.

The papers are available (until December 2019) on the website <https://www.conftool.pro/iipf2019/sessions.php>; the final program (updated after the congress, including abstracts) is available at <http://www.iipf.org/eng.htm>.

The **Scientific Committee** was chaired by Bas Jacobs (Erasmus University Rotterdam, Netherlands) and Daniel Waldenström (Paris School of Economics, France). Its members are listed below. As usual, a selection of contributed papers and plenary presentations will appear in a special issue of *International Tax and Public Finance* in 2020.

The 2019 **Peggy and Richard Musgrave Prize** for the best paper contributed by authors under the age of 40 was awarded to Jonas Löbbing (University of Cologne, Germany) for his paper “Redistributive Income Taxation with Directed Technical Change”. The IIPF gave two **Young Economists Awards** at this congress 2019: to Adrian Lerche (Universitat Pompeu Fabra, Spain) for his paper „Investment Tax Credits and the Response of Firms“; and to Mathilde Muñoz (Paris School of Economics, France) for her paper „Do European Top Earners React to Labour Taxation Through Migration?“. Another prize given at this congress was the **ITAX PhD Student Award**, introduced in 2017 by the journal *International Tax and Public Finance (ITAX)*. The 2019 award was given to Antoine Ferey (Ecole Polytechnique – CREST, France) for the paper „Inattention and the Taxation Bias“, co-authored with Jeremy Bocciafuso (Paris School of Economics – EHESS, France). 85 of the papers presented at the Congress applied for the IIPF awards, and 67 for the *ITAX* award.

The **Local Organizing Committee** was chaired by Céline Azemar and included the following further members: Konstantinos Angelopoulos, Souvik Datta, Emma Hutton, Jim Malley, Hannah McShane and John Tsoukalas, all from Adam Smith Business School, University of Glasgow.

The **social program** makes the IIPF congresses special, giving the participants an excellent opportunity to meet colleagues and chat in an informal atmosphere, and to strengthen relations between IIPF members. The welcome reception on the first congress day was held at the Glasgow City Chambers. On the middle day, delegates had the choice between three excursions: a distillery tour, a guided tour at the Kelvingrove Art Gallery & Museum and a boat tour at Loch Lomond. The third and

last congress day was concluded by a Conference Dinner in the Hilton hotel, with entertainment provided by a Scottish Ceilidh band.

The congress was supported by ADIT International Tax, Royal Economic Society, Glasgow City Council, and the Scottish Government. We would like to thank all **supporters and donors** for their generous contribution to the Congress.

November 2019

Céline Azemar (University of Glasgow, Scotland, UK), Chair of the Local Organizing Committee
Bas Jacobs (Erasmus University Rotterdam, Netherlands) and Daniel Waldenström (Paris School of Economics, France), Chairs of the Scientific Committee

In addition to the chairs, the **Scientific Committee** included 20 members: David R. Agrawal (University of Kentucky, USA), Spencer Bastani (Linnæus University, Sweden), Felix Bierbrauer (University of Cologne, Germany), Aart Gerritsen (Erasmus University Rotterdam, Netherlands), Joshua D. Gottlieb (University of British Columbia, Canada), Makoto Hasegawa (Kyoto University, Japan), Marko Koethenbueger (ETH Zurich, Switzerland), Etienne Lehmann (CRED, Université Paris 2, France), Erzo F.P. Luttmer (Dartmouth College, USA), Linda Nøstbakken (Norwegian School of Economics, Norway), Andreas Peichl (LMU Munich, Germany), Paola Profeta (Bocconi University, Italy), Andrea Repetto (Universidad Adolfo Ibáñez, Chile), Nadine Riedel (Ruhr-Universität Bochum, Germany), Dominik Sachs (LMU Munich, Germany), Dirk Schindler (Norwegian School of Economics, Norway), Kimberley Sharf (University of Birmingham, UK), Ragnar Torvik (Norwegian University of Science and Technology, Norway), Binzhen Wu (Tsinghua University, China), Danny Yagan (UC Berkeley, USA).

The **Award Committee** for IIPF awards consisted of the Scientific Chairs Bas Jacobs and Daniel Waldenström, as well as IIPF Vice President Katherine Cuff, former Vice President Monika Bütler and Scientific Committee member Etienne Lehmann. The committee for the ITAX PhD Student Award consisted of the three *ITAX* editors Ron Davies, Sara LaLumia and Kimberley Scharf.