



## 3<sup>rd</sup> JRC Fiscal Policy Modelling Workshop

Seville, 17-19 March 2021

The European Commission's Joint Research Centre is pleased to share the programme of the 3<sup>rd</sup> JRC Fiscal Policy Modelling Workshop. This year the workshop is planned to take place virtually over three half-days.

As in previous occasions, the JRC Fiscal Policy Modelling Workshop focusses on the use of economic modelling for fiscal policy analysis. It gathers leading economists working on topics closely related to the JRC's own research agenda.

Specifically, this year's workshop covers high quality and topical research on business taxation, pension analysis and tax-benefit modelling at the household level. The contributions in each session moreover will be linked directly to the ongoing policy work and debate.

If you are interested in participating in this event, please contact us:

[JRC-B2-SECRETARIAT@ec.europa.eu](mailto:JRC-B2-SECRETARIAT@ec.europa.eu)

### ORGANISING COMMITTEE

- Ana Agúndez García
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## Wednesday 17 March 2021

13:45 – 14:00 **Welcome and introduction**  
*Salvador Barrios – Acting Head of Fiscal Policy Analysis Unit, JRC B.2*

### SESSION 1 : Business Taxation

Chair: Jan Luksic (DG TAXUD)

30 ' presentation + 10 ' questions

- 14:00 – 14:40 **Taxation and the Allocation of Risk Inside the Multinational Firm**  
Johannes Becker (University of Münster), Niels Johannesen (University of Copenhagen), [Nadine Riedel](#) (University of Münster)
- 14:40 – 15:20 **Global Spillovers of Taxation in the Online Advertising Market. Theory and Evidence from Facebook**  
[Andrea Lassmann](#) (University of Mainz), Federica Liberini (University of Bath), Antonio Russo (Loughborough University), Ángel Cuevas (Carlos III University), Ruben Cuevas (Carlos III University)
- 15:20 – 16:00 **How Large Is the Corporate Tax Base Erosion and Profit Shifting? A General Equilibrium Approach**  
[Maria Álvarez-Martínez](#) (JRC), Salvador Barrios (JRC), Diego d'Andria (JRC), Maria Gesualdo (JRC), Gaëtan Nicodème (DG TAXUD, ULB), Jonathan Pycroft (JRC)
- 16:00 – 16:30 **Coffee Break**
- 16:30 – 17:10 **Profit Shifting of Multinational Corporations Worldwide**  
Javier García Bernardo (Charles University Prague, Tax Justice Network), [Petr Janský](#) (Charles University Prague)
- 17:10 – 17:50 **Tax Reform, Demand Shocks, and R&D Investment**  
Jing Xing (Shanghai Jiao Tong University), [Katażyna Bilicka](#) (Utah State University), Xipei Hou (Shanghai Jiao Tong University)
- 17:50 – 18:00 **Closing remarks**

## Thursday 18 March 2021

### SESSION 2 : Pension Modelling

Chair: Stéphanie Pamies (DG ECFIN)

35 ' presentation + 10 ' questions

- 14:00 – 14:45 **Dynamic Microsimulation of Pensions in Belgium**  
[Gijs Dekkers](#) (Federal Planning Bureau; Chair SPC Working Group on Pension Adequacy)
- 14:45 – 15:30 **The Italian Treasury DYNAMIC Microsimulation Model (T-DYMM): the 3.0 Release**  
[Riccardo Conti](#) (SOGEI, Ministero dell'Economia e delle Finanze)
- 15:30 – 16:00 **Coffee Break**
- 16:00 – 16:45 **Pension Taxation Modelling at the JRC**  
Viginta Ivaškaitė-Tamošiūnė, Andreas Thiemann, Magdalena Zachłód-Jelec (all JRC)
- 16:45 – 17:30 **A Framework for Assessing the Costs of Pension Reform Reversals**  
[Daniel Baksa](#) (IMF), Zsuzsa Munkacsi (IMF), Carolin Nerlich (ECB)
- 17:30 – 17:40 **Closing remarks**

Friday 19 March 2021

**SESSION 3 : Tax-benefit Systems for Households**

Chair: Áron Kiss (DG ECFIN)

30 ´ presentation + 10 ´ questions

- 09:00 – 09:40 **The Indirect Fiscal Benefits of Low-Skilled Immigration**  
Mark Colas (University of Oregon), [Dominik Sachs](#) (University of Munich)
- 09:40 – 10:20 **The Future of Taxation in Changing Labour Markets**  
Michael Christl, Andrea Papini, Alberto Tumino (all JRC)
- 10:20 – 11:00 **The Dimension, Nature and Distribution of Economic Insecurity in EU Countries: A Multidimensional Approach**  
[Olga Cantó](#) (University of Alcalá), Carmelo García-Pérez (University of Alcalá), Marina Romaguera-de-la-Cruz (University of Alcalá)
- 11:00 – 11:30 **Coffee Break**
- 11:30 – 12:10 **Intergenerational Wealth Transfers and Wealth Inequality in Rich Countries**  
Brian Nolan (University of Oxford), [Juan C. Palomino](#) (University of Oxford), Philippe Van Kerm (University of Luxembourg), Salvatore Morelli (Università Roma Tre)
- 12:10 – 12:50 **Tax Evasion and Tax Avoidance**  
Niels Johannesen (University of Copenhagen), [Annette Alstadsæter](#) (Norwegian University of Life Sciences), Gabriel Zucman (UC Berkeley)
- 12:50 – 13:00 **Closing remarks** and wrap up