

**Preliminary program of the workshop on the  
"Frontiers of Taxation", December 5/6, 2008**

**Friday, December 5, 2008**

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- 13:00 – 14:00 Registration
- 14:00 – 14:15 Conference Opening
- 14:15 – 15:15 **The Neural Benefits of Paying Taxes and Charitable Giving**  
William T. Harbaugh
- 15:15 – 15:45 Coffee break
- 15:45 – 16:45 **The Taxation of Passive Foreign Investment: Lessons from German Experience**  
Martin Ruf and Alfons Weichenrieder\*
- 16:45 – 17:45 **Tax and Migration Competition**  
Laurent Simula and Alain Trannoy\*
- 20:00 Informal dinner at Restaurant Lochner

**Saturday, December 6, 2008**

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- 09:00 – 10:00 **Tax Evasion: Cheating Rationally or Deciding Emotionally?**  
Giorgio Coricelli\*, Mateus Joffily, Claude Montmarquette and Marie-Claire Villeval
- 10:00 – 11:00 **Tax Compliance, Tax Morale and Governance Quality**  
Benno Torgler\*, Markus Schaffner and Alison Macintyre
- 11:00 – 11:30 Coffee break
- 11:30 – 12:30 **Optimal Tax Design and Enforcement with an Informal Sector**  
Robin Boadway\* and Motohiro Sato
- 12:30 – 13:30 Lunch break
- 13:30 – 14:30 **Love and Taxes – and Matching Institutions**  
Kai A. Konrad and Kjell Erik Lommerud\*
- 14:30 – 15:30 **Reducing Current Taxes to Raise Future Revenue**  
Amihai Glazer
- 15:30 – 16:00 Coffee break
- 16:00 – 17:00 **The Nexus of International Investment and Corporate Taxation**  
Johannes Becker\* and Clemens Fuest
- 17:00 – 18:00 **The Determinants of Cross-Border Tax Information Sharing:  
A Panel Data Approach**  
Jenny Ligthart\* and Johannes Voget
- 20:00 Conference dinner at Restaurant Café Einstein

