VENUE

The conference will take place at the Department of Sociology and Social Research of University of Trento, via Verdi 26, Trento (Italy).

Keynote talks will be given in Aula Kessler.

Parallel Sessions will be held across three rooms: Aula Kessler, Aula 5, and Lab 4. All rooms are on the same floor of the building (ground floor) and there will be a poster of the conference on the door.

Coffee breaks and lunches will take place in the inner courtyard in front of the Aula Kessler.

On Friday 12, the social program includes a guided tour of the historical centre of Trento. The tour will start in front of the Department of Sociology and Social Research at 17:00.

On Friday 12 at 19:00 (at the end of the historical tour, near the Buonconsiglio Castle) a shuttle bus will transfer those who registered to the social dinner to Villa Madruzzo (only 4 Km from the centre of Trento).
PROGRAM FLOW
THURSDAY, 11 JULY 2019

REGISTRATION from 08:00
Hall of Sociology building
(also available in the other days)

OPENING REMARKS 08:45 - 09:15
Aula Kessler

KEYNOTE TALK 09:15- 10:30
Aula Kessler

COFFEE BREAK 10:30 - 11:00
Inner courtyard

PARALLEL SESSIONS 1, 2 11:00 - 12:30
Aula Kessler · Aula 5

LUNCH 12:30 - 14:00
Inner courtyard

PARALLEL SESSIONS 3, 4 14:00 - 15:30
Aula Kessler · Aula 5

COFFEE BREAK 15:30 - 16:00
Inner courtyard

PARALLEL SESSIONS 5, 6, 7 16:00 - 17:30
Aula Kessler · Aula 5 · Lab 4
<table>
<thead>
<tr>
<th>Event</th>
<th>Time</th>
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<tbody>
<tr>
<td>PARALLEL SESSIONS 8, 9</td>
<td>08:45 - 10:15</td>
<td>Aula Kessler · Aula 5</td>
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<td>LUNCH</td>
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<td>PARALLEL SESSIONS 10, 11</td>
<td>13:30 - 15:00</td>
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<td>PARALLEL SESSIONS 12, 13, 14</td>
<td>15:30 - 16:30</td>
<td>Aula Kessler · Aula 5 · Lab 4</td>
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<td>HISTORICAL TOUR</td>
<td>17:00 - 19:00</td>
<td>starting from the Sociology Building</td>
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<tr>
<td>SOCIAL DINNER</td>
<td>from 19:00</td>
<td>Villa Madruzzo</td>
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11/07
Paolo Valerio Barbantini
Deputy Director General, Italian Revenue Agency (Italy).
Impact of international developments in the relationships between the Italian Revenue Administration and taxpayers

11/07
Erich Kirchler
Head of the Department of Applied Psychology: Work, Education, Economy. University of Vienna (Austria).
Talking about Taxes and Emotions

12/07
James Alm
Professor and Chair, Department of Economics. Tulane University (USA).
Technology and Tax Compliance
DETAILED PROGRAM
THURSDAY, 11/07

OPENING REMARKS
AULA KESSLER
08:45 - 09:15

KEYNOTE TALK - ERICH KIRCHLER
AULA KESSLER
09:15 - 10:30

COFFEE BREAK
INNER COURTYARD
10:30 - 11:00

PARALLEL SESSION 1: INEQUALITY
AULA 5
11:00 - 12:30

Adriana Alvengosa Baños
Tax compliance and wealth inequality
11:00 - 11:30

Elena Neshovska Kjoseva
From flat tax going backward to progressive taxation: national perspective on tax policy measures against tax evasion and income inequality in the Republic of North Macedonia
11:30 - 12:00

Alfar Abdelrahman JK
Effects in between the shadow economy, tax burden and economic inequality in Palestine
12:00 - 12:30

Chair: Sandro Casal

PARALLEL SESSION 2: EXPERIMENTS 1
AULA KESSLER
11:00 - 12:30

Cornelius Schneider
Desired Cheating in Income Taxation
11:00 - 11:30

Sabina Kołodziej
The role of procedural fairness in tax decisions
11:30 - 12:00

Luigi Mittone
Identifying the deontological component of tax compliance
12:00 - 12:30

Chair: Matteo Ploner
PS 3  PARALLEL SESSION 3: TAX MORALE
AULA 5
14:00 - 15:30
Chowdhury Mohammad Sakib Anwar
Tax evasion, embezzlement and public good provision
14:30 - 15:00
Francesca Amaddeo
Tax morale and exchange of information: a juridical perspective
15:00 - 15:30
Altayesh Tadese Terefe
The role governance quality plays in shaping tax structures in Sub-Saharan Africa
Chair: Marco Faillo

PS 4  PARALLEL SESSION 4: CHEATING AND DISHONESTY:
SURVEY-BASED AND EXPERIMENTAL APPROACHES
AULA KESSLER
14:00 - 15:30
Martina Manfrè
Does financial satisfaction affect attitudes towards cheating?
14:30 - 15:00
Michela Boldrini
Twice Losers: how the shadow of cheating affects tax behavior and norms
15:00 - 15:30
Katharina Gangl
Extreme tax evasion and honesty in shared compared to individual tax decisions: Evidence from three laboratory experiments
Chair: Matteo Ploner

COFFEE BREAK
INNER COURTYARD
15:30 - 16:00
PS 5
PARALLEL SESSION 5: QUANTITATIVE STUDIES
AULA 5
16:00 - 17:30
16:00 - 16:30
Simona Gamba
Using Machine Learning to Predict Tax Behaviour
16:30 - 17:00
Alípio Ferreira
When audits hurt: impact of audits on compliance and activity
17:00 - 17:30
Dagmara Nkulin
Estimation of the informal employment prevalence in Poland based on administrative data
Chair: Marco Faillo

PS 6
PARALLEL SESSION 6: NEUROECONOMICS/PERSOAL TRAITS
AULA KESSLER
16:00 - 17:30
16:00 - 16:30
Olga Medyanik
The attitude of Russians to economic policy
16:30 - 17:00
Cinzia Castiglioni
Central and peripheral neurophysiological correlates of tax compliance
17:00 - 17:30
Emmanuelle Deglaire
Gaming the tax: the impact of exposure to tax dilemmas on attitudes towards taxation
Chair: Luigi Mittone

PS 7
PARALLEL SESSION 7: ECONOMIC PERFORMANCE
LAB 4
16:00 - 17:30
16:00 - 16:30
Andrea Floridi
Is the candle worth? A meta-analysis of the effects of formalization on firms' performances
16:30 - 17:00
Mustafa Besim
Competitiveness and shadow economy: cross country evidence
Chair: Sandro Casal
**PS 8**

**PARALLEL SESSION 8: MACROECONOMICS 1**

* Aula 5  
* 08:45 - 10:15

- Amedeo Argentiero  
  Tax evasion, cash and reputation in a dynamic game with incomplete information  
  09:15 - 09:45

- Ute Schmiel  
  Wealth taxation from an equity perspective  
  09:45 - 10:15

- Luigi Bonatti  
  The co-evolution of tax evasion, social capital and policy responses: a theoretical approach  
  (Chair: Luigi Mittone)

**PS 9**

**PARALLEL SESSION 9: INFORMAL ECONOMY**

* Aula Kessler  
* 08:45 - 10:15

- Prakriti Joshi  
  Tax enforcement, public capital and informality  
  09:15 - 09:45

- Giovanna Vallanti  
  Informality, regulation and productivity: do small firms escape EPL through shadow employment? Evidence from a regression discontinuity design  
  09:45 - 10:15

- Calin Valsan  
  State capacity, self-righteousness and intolerance towards the informal economy  
  (Chair: Sandro Casal)

**COFFEE BREAK**

* Inner Courtyard  
* 10:15 - 10:45
Friday, 12/07

**KT 2**

**KEYNOTE TALK** - PAOLO VALERIO BARBANTINI
AULA KESSLER
10:45 - 12:00

**LUNCH**
INNER COURTYARD
12:00 - 13:30

**PS 10**

**PARALLEL SESSION 10: VAT**
AULA 5
13:30 - 15:00

Agnese Sacchi
The effects of irregular jobs on VAT revenues: Empirical evidence from Italy
14:00 - 14:30

Albrecht Bohne
Harnessing Deductions to Increase Tax Compliance and Formalization
14:30 - 15:00

Stefano Pisani
The effects of the extension of the split payment on the VAT revenues: A counterfactual analysis
14:00 - 15:00

Chair: Amedeo Argentiero

**PS 11**

**PARALLEL SESSION 11: MACROECONOMICS 2**
AULA KESSLER
13:30 - 15:00

Bartosz Olesinski
Measuring the uncertainty of model-based shadow economy estimates using Bayesian and frequentist model averaging
14:00 - 14:30

Harsha Konara Mudiyanselage
How does VAT affect tax capacity
14:30 - 15:00

Paolo Di Caro
Estimating the size of income tax evasion in Italy
14:00 - 15:00

Chair: Michele Bernasconi
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<thead>
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<td>15:00</td>
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<td>15:30</td>
<td>PARALLEL SESSION 12: FIELD EXPERIMENTS</td>
<td>Lubomír Cingl</td>
<td>Field evidence on new strategies of tax enforcement</td>
<td>AULA 5</td>
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<td>Olga Deynega</td>
<td>Behavioral factors and the potential to reduce tax evasion in Russia</td>
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<td>15:30</td>
<td>PARALLEL SESSION 13: SIMULATIONS</td>
<td>Michele Bernasconi</td>
<td>Tax evasion and flat rate tax reforms under reference dependent preferences Simulations and distributive effects</td>
<td>AULA KESSLER</td>
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<td>Fernando García Alvarado</td>
<td>Network-based policies versus tax evasion</td>
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<td>15:30</td>
<td>PARALLEL SESSION 14: MACROECONOMICS 3</td>
<td>Eran Manes</td>
<td>The Shadow Economy: A Safety Cushion or an Absorbing State? – A Theoretical and Empirical Investigation</td>
<td>LAB 4</td>
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<td>Rosella Levaggi</td>
<td>Tax evasion in a dynamic general equilibrium model</td>
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Detailed Program
Friday, 12/07

Historical tour of Trento
17:00-19:00
The guided tour lasts approximately two hours. The guides will help us to discover the best corner of Trento.

Meeting point: outside the Department of Sociology and Social Research (conference venue).

Social dinner
19:00-23:00
The tour will end near the Buonconsiglio Castle (unfortunately there will be no time to visit it). A shuttle bus will take us directly to Villa Madruzzo an elegant restaurant immersed in the green hills: the ideal place to savour the best of local cuisine, prepared with great care and mastery.

Meeting point for the shuttle bus: in front of Buonconsiglio Castle. Shuttle bus is of course guaranteed also for the way back.

If you want to get to Villa Madruzzo by yourself:
Via Ponte Alto 26, 38121 Trento (TN)
Lat: 46°4’10.8926”N – Lon: 11°7’15.919”E
Tel.: +39 0461 986220
PARALLEL SESSION 15: EXPERIMENTS 2
AULA 5
08:45 - 10:15

Tiziana Medda
Whistleblowing and Tax Evasion: Experimental Evidence
09:15 - 09:45

Luigi Mittone
Tax morale and fairness in conflict: an experiment
09:45 - 10:15

Tuomas Nurminen
The effect of reporting institutions on tax evasion: Evidence from the lab
Chair: Michele Bernasconi

PARALLEL SESSION 16: FIGTHING TAX EVASION
AULA KESSLER
08:45 - 10:15

Enrico Rubolino
Taxing the ghosts: the public finance effects of a large anti-evasion program
09:15 - 09:45

Alfonso Carfora
Income distribution and inequality: the distortive role of tax evasion
09:45 - 10:15

Licia Romagnoli
Promoting tax compliance during cross-examination: a study on the touchpoint experience between tax-officers and taxpayers
Chair: Amedeo Argentiero

PARALLEL SESSION 17: INSTITUTIONAL ANALYSIS
LAB 4
08:45 - 10:15

Fabrizio Santoro
Teach to comply? Evidence from a taxpayer education programme in Rwanda
09:15 - 09:45

Andrea Angeli
Measures to counter tax evasion based on institutional cooperation, a policy evaluation
09:45 - 10:15

Giulio Grossi
Tax moral, institutional quality and personal aptitude on tax evasion behaviour
Chair: Sandro Casal
COFFEE BREAK
INNER COURTYARD
10:15 - 10:45

KEYNOTE TALK - JAMES ALM
AULA KESSLER
10:45 - 12:00

LUNCH
INNER COURTYARD
12:00 - 13:30
Organizing Committee
Sandro Casal (University of Trento, Italy)
Marco Faillo (University of Trento, Italy)
Luigi Mittone (University of Trento, Italy)
Azzurra Morreale (Lappeenranta Technology University, Finland)
Matteo Ploner (University of Trento, Italy)

Scientific Committee
James Alm (Tulane University, USA)
Cécile Bazart (University of Montpellier, France)
Michele Bernasconi (Ca' Foscari University of Venice, Italy)
Erich Kirchler (University of Vienna, Austria)
Luigi Mittone (University of Trento, Italy)
Alessandro Santoro (University of Milano-Bicocca, Italy)
Marie Claire Villeval (University of Lyon, France)