

Workshop Programme

**Shadow Economy, Tax Policy, and the Labour Markets
in an International Comparison:
Options for Economic Policy**

Supported by the Hans Böckler Foundation, Düsseldorf

**University of Potsdam,
Faculty of Economics and Social Science
Potsdam, 15. - 16. April 2010
Campus Griebnitzsee/Potsdam-Babelsberg**

Wednesday, 14. April 2010

Afternoon	Individual arrival by plane, train, etc.
20:00 Foyer (see signs)	Welcome Reception University of Potsdam, Faculty of Economics and Social Science, Griebnitzsee, August-Bebel-Str. 89, main entrance hall

Hotel: Individually booked by the participants

Thursday, 15. April 2010

09:00 – 09:20 Room: 03.06.H08	Welcoming Address <i>Prof. Dr. Hans-Georg Petersen</i> , University of Potsdam and DIW Berlin/Germany <i>Dr. Marc Schietinger</i> , Präsidium, Hans Böckler Foundation, Düsseldorf/Germany
09:20 – 10:40 Room: 03.06.H08	Plenum Chairman: <i>Prof. Dr. Hans-Georg Petersen</i> , University of Potsdam and DIW Berlin/Germany Shadow Economy, Tax Compliance and the Democratic Setting <i>Prof. Dr. Lars Feld</i> , Heidelberg University/Germany Shadow Economy, Tax Policy, and Labour Markets in an International Comparison – First Results from Cross Section and Panel Analyses <i>Dr. habil. Ulrich Thießen</i> , DIW Berlin/Germany Discussion
10:40 – 11:00 Foyer (see signs)	Coffee Break
11:00 – 13:00 Room: 03.06.H08	Working Group 1 Tax Avoidance and Tax Evasion Chairman: <i>Prof. Dr. Marco Runkel</i> , University of Magdeburg/Germany Tax Evasion: Presumption of Guilt Versus Presumption of Innocence <i>Dr. Cécile Bazart</i> , University of Montpellier 1/France The Effect of Low Corporate Tax Rate on Payroll Tax Evasion <i>Boryana Madzharova, Ph.D.</i> , Center for Economic Research and Graduate Education, Prague/Czech Republic Tariffs and Imports Mis-invoicing under Oligopoly <i>Amit K. Biswas, Ph.D.</i> , Dresden University of Technology/Germany and Visva-Bharati University, Santiniketan/India Discussions
Lunch break	Mensa

14:00 – 16:00 Room: 03.06.S15	Working Group 2 (Parallel Session) Shadow Economy: Models and Macro-Measurement Chairman: <i>Dr. habil. Ulrich Thießen</i>, DIW Berlin/Germany Is Cash Only Used in the Shadow Economy? <i>Prof. Dr. Matti Virén</i>, Bank of Finland and University of Turku/Finland Steady State Laffer Curve with the Underground Economy <i>Prof. Francesco Busato, Ph.D.</i> and <i>Prof. Bruno Chiarini, Ph.D.</i>, University of Naples "Parthenope"/Italy The Unofficial Economy and the Business Cycle: A Test for Theories <i>Catalina Granda-Carvajal, M.A.</i>, University of Connecticut/USA Discussions
14:00 – 16:00 Room: 03.06.S14	Working Group 3 (Parallel Session) Shadow Economy: Alternative Measurement and Indicators Chairman: <i>Prof. Axel Werwatz, Ph.D.</i>, Technical University of Berlin/Germany Analysing the Determinants of the Shadow Economy: An Empirical Model with Latent Variables <i>Dipl.-Vw. Marcus Ruge</i>, University of Potsdam/Germany One Share Fits All? Regional Variations in the Extent of Shadow Economy in Europe <i>Egle Tafenau, M.A.</i>, University of Kiel/Germany Car Prices, Income Inequality, and Shadow Economy <i>Boriss Siliverstovs, Ph.D.</i>, KOF Swiss Economic Institute, ETH Zurich/Switzerland Discussions
16:00 – 16:30 Foyer (see signs)	Coffee Break

16:30 – 18:30 Room: 03.06.S15	Working Group 4 (Parallel Session) Shadow Economy and the Labour Market Chairman: <i>Prof. Dr. Wolf Schäfer</i>, Helmut Schmidt University Hamburg/Germany Modeling Informality Formally: Households and Firms <i>Prof. Federico Weinschelbaum, Ph.D.</i>, University of San Andrés/Argentina Entrepreneurship and the Hidden Economy: An Extended Matching Model <i>Gaetano Lisi</i>, University of Cassino/Italy Shadow Employment in Transition – A Matter of Choice or no Choice? <i>Dr. Stanisław Cichocki</i>, University of Warsaw and National Bank of Poland/Poland Underground Economy and its Relation with Labor Market and Tax: The Comparison for OECD Countries via Panel Data <i>Prof. Morteza Sameti</i>, University of Isfahan/Iran Discussions
16:30 – 18:30 Room: 03.06.S14	Working Group 5 (Parallel Session) Shadow Economy: Country Studies Chairman: <i>Prof. Dr. Matti Virén</i>, Bank of Finland and University of Turku/Finland The Shadow Economy and Implications for Money Demand in Germany <i>Dipl.-Vw. Matthias Göthel</i>, Dresden University of Technology/Germany Who crops coca and why? The case of Colombian farmers <i>Marcela Ibañez Díaz, Ph.D.</i>, University of Göttingen/Germany Issues in Expanding Social Safety Network in South Korea <i>Prof. Sunwoong Kim, Ph.D.</i>, University of Wisconsin-Milwaukee/USA Housing Tenure and Job Search Behaviour: A Different Analysis of the Impact of the UK Jobseeker's Allowance <i>Andrea Morescalchi</i>, University of Pisa/Italy Discussions
20:00	Joint dinner, Restaurant avendi Hotel am Griebnitzsee

Friday, 16. April 2010

09:00 – 10:30 Room: 03.06.H08	Plenum Chairman: <i>Prof. Dr. Wolf Schäfer</i>, Helmut Schmidt University Hamburg/Germany The Economics of the Shadow Economy: Theory and Experience <i>Prof. Dr. Dr. h.c. mult. Friedrich Schneider</i>, University of Linz/Austria Social Networks, Incentives and the Size of the Shadow Economy: Empirical Evidence, Policy Implications and Research Questions <i>Prof. Guy Lacroix, Ph.D.</i>, Laval University, Québec/Canada Discussions
10:30 – 11:00 Foyer (see signs)	Coffee Break
11:00 – 12:45 Room: 03.06.S15	Working Group 6 Ethics, Tax Moral, Compliance, and Norms Chairman: <i>Prof. Dr. Dr. h.c. mult. Friedrich Schneider</i>, University of Linz/Austria Income Tax Evasion and Ethical Behavior – Evidence from an Agent-based Model <i>Dipl.-Math. Sascha Hokamp and PD Dr. Michael Pickhardt</i>, University of Münster/Germany The Impact of Trust and Power on Tax Compliance <i>Prof. Dr. Erich Kirchler</i>, University of Vienna/Austria Endogenous Audit Rules and Taxpayers' Behaviour: Evidence From Italy <i>Dr. Alessandro Santoro</i>, University of Milano-Bicocca/Italy Discussions
Lunch break	Mensa

14:00 – 16:00 Room: 03.06.H08	Working Group 7 Shadow Economy: International Comparisons Chairman: <i>Prof. Dr. Hans-Georg Petersen</i>, University of Potsdam and DIW Berlin/Germany Some Alternative Estimates of Underground Economies in 12 New EU Member States <i>Prof. Claudio Quintano and Dr. Paolo Mazzocchi</i>, University of Naples "Parthenope"/Italy Regulation and Shadow Economy: Empirical Evidence for 25 OECD-countries <i>Dr. Dominik H. Enste</i>, Cologne Institute for Economic Research and University of Cologne/Germany Shadow Economies all over the World: New Estimates for 162 Countries from 1999 to 2007 <i>Dipl.-Vw. Andreas Bühn</i>, Dresden University of Technology/Germany Discussions
16:00 – 16:30	Workshop Wrap-up <i>Prof. Dr. Hans-Georg Petersen</i>, University of Potsdam and DIW Berlin

Saturday, 17. April 2010

09:00 – 13:00	Palace and Garden Tour in Potsdam (Sanssouci et al.)
15:00	Individual Departure

