



LABOUR INSTITUTE FOR ECONOMIC RESEARCH

# NBER

National Bureau of Economic Research

**Call for Papers: Trans-Atlantic Public Economics Seminar  
Firms, Taxes, and Public Policies  
June 2-4, 2020: Helsinki, Finland**

Many issues in public economics hinge on the way firms respond to taxes and regulations, either directly, or indirectly by influencing behavioral responses of individuals. Firms may respond to the policy environment on many margins, including investment, the extensive and intensive margins of labor demand, the pass-through of taxes to prices, policy compliance, where they locate their activities when operating across multiple jurisdictions, and through engagement with the political system. In some cases, firm responses are of direct interest, as in the study of how the tax treatment of multinational firms affects their real and financial choices. In other cases, firms interact with responses as an intermediate step in determining the ultimate impact of a policy, as might be the case when assessing factors creating optimization frictions in labor supply responses or the distributional effects of an indirect tax change. New data sets with information on the real and financial choices of firms, coupled with rich variation in the set of policy changes in both developed and developing nations, make it possible to study an increasingly wide range of firm behaviors.

To provide new insights on interaction of firm decisions and responses to taxes and regulations, the Labor Institute for Economic Research (LIER) and the National Bureau of Economic Research (NBER), with additional support from the Yrjö Jahnesson Foundation and Palkansaajasäätiö, will organize a Trans-Atlantic Public Economics Seminar on June 2-4, 2020 in Helsinki, Finland. The program will be arranged by Hilary Hoynes (University of California, Berkeley and NBER) and Tuomas Kosonen (LIER and CESifo). The conference will include about ten papers, and there will be keynote addresses by Amy Finkelstein (MIT and NBER) and Henrik Kleven (Princeton and NBER). Authors of papers presented at the conference may opt to have their manuscript considered for a special issue of the *Journal of Public Economics*, subject to the normal refereeing process.

The conference organizers welcome submissions on any topic related to the general theme of firms and the role they play in responses to taxation and regulation, including but not limited to:

- How firms adjust their labor demand and employment relationships in response to taxes and other public policies such as minimum wages, work contract rules, social insurance programs, and active labor market policies, and how such firm responses affect household labor supply;
- The role of firms in consumption markets;
- The nature of international and domestic tax avoidance and tax evasion;

- How firm behavior affects the incidence of taxes such as VAT, the corporate income tax, and the property tax, as well as social insurance contributions and mandated benefits such as family leave policies;
- Policies surrounding corporate governance and the legal form of firms

Emphasis will be given to empirically oriented research, but applied theoretical research is equally welcome. Submissions from scholars who are early in their careers, from researchers who are not NBER affiliates, and from researchers from under-represented groups are encouraged. In keeping with the NBER's long-standing requirement, papers should refrain from offering policy recommendations or normative statements about policy.

Papers will be selected on the basis of abstracts of about 750 words or, when possible, completed papers. Abstracts and/or papers may be uploaded at:

<http://papers.nber.org/confsubmit/backend/cfp?id=TAPES20>

The deadline for submission is **December 1, 2019**. Authors chosen to present papers will be notified by **December 31, 2019**.

LIER and NBER will cover the cost of economy-class travel as well as local expenses for one participant for each paper. Other co-authors are also welcome to attend at their own expense. Questions about this meeting may be addressed to [confer@nber.org](mailto:confer@nber.org).