

*Economic and Behavioral Dimensions of Tax Compliance*  
Conference Agenda

Friday, March 6, 2020  
*Le Meridien, New Orleans*

- 8:00 – 8:30 am                    BREAKFAST/COFFEE
- 8:30 – 9:10 am                    **Sebastian Beer (IMF)**, “Hidden Treasures: The Impact of Automatic Exchange of Information on Cross-Border Tax Evasion” (with Maria Coelho and Sébastien Leduc)
- Discussant: **Thomas Oatley (Tulane)**
- 9:10 – 9:50 am                    **James Prieger (Pepperdine University)**, “Tax Evasion in Response to an Excise Tax Increase: The Role of Moral Sentiments in Smokers’ Behavior” (with Jonathan Kulick)
- Discussant: **Kevin Callison (Tulane)**
- 9:50 – 10:05 am                    General Discussion
- 10:05 – 10:20 am                    COFFEE BREAK
- 10:20 – 11:00 am                    **Anh Pham (George Mason University)**, “Impact of Local Public-Sector Corruption on the Compliance of Business and Tax Registration: Evidence from Vietnam” (with Duong Trung Le and Edmund Malesky)
- Discussant: **Adam Feibelman (Tulane)**
- 11:00 – 11:40 pm                    **Nikolaos Artavanis (Virginia Tech)**, “Tax Evasion and VAT Rates: Evidence from the Restaurant Industry in Greece”
- Discussant: **Elliott Isaac (Tulane)**
- 11:40 – 11:55 pm                    General Discussion
- 12:00 – 1:15 pm                    LUNCH
- Luncheon Speaker: **Nina Olson (Center for Taxpayer Rights)**, “Taxpayer Needs and Preferences in the 21<sup>st</sup> Century”

1:15– 1:55 pm                    **Alan Plumley (IRS)**, “Estimating the Specific Indirect Effect for Multiple Types of Correspondence Audits” (with Ben Howard, Lucia Lykke, and Leigh Nicholl)

Discussant: **Steve Sheffrin (Tulane)**

1:55 – 2:35 pm                    **Brian Erard (B. Erard & Associates)**, “Ghosts in the Income Tax Machinery”

Discussant: **James Richardson (Louisiana State University)**

2:35 – 2:50 pm                    General Discussion

2:50 – 3:05 pm                    COFFEE BREAK

3:05 – 3:45 pm                    **Erich Kirchler (University of Vienna)**, “Taxes, Emotions and Compliance Decisions”

Discussant: **Daniel Mochon (Tulane)**

3:45 – 4:25 pm                    **Matthias Kasper (Tulane & University of Vienna)**, “Do Inefficient Audits Decrease Subsequent Tax Compliance? Experimental Evidence” (with James Alm)

Discussant: **Alexander Siebert (Tulane)**

4:25 – 4:40 pm                    General Discussion

6:30 pm                                CONFERENCE DINNER  
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123 Baronne St  
New Orleans, LA 70112