

1st Conference of the KU Research Institute for Taxation

Auf der Schanz 49, Ingolstadt

Room NB – Z01

February, 7th, 2025

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| 09.20 | <i>Welcome</i> |
| 09.30-10.00 | Assessing the Impacts of Robot Taxation: Investment of South Korean Firms
Anna-Sophie Braun (KU Eichstätt-Ingolstadt), Jae Cho (U of Munich), Svea Holtmann (University of Mannheim), Reinald Koch (KU), Dominika Langenmayr (KU & WU Vienna) |
| 10.00-10.30 | The Effects of Tax Reform on Labor Demand within Tax Departments
Henning Giese (University of Paderborn), Dan Lynch (University of Wisconsin-Madison), Kim Alina Schulz (University of Paderborn), Caren Sureth-Sloane (U. Paderborn & WU Vienna) |
| 10.30-11.00 | Tax Law Ambiguity, Court Decisions, and the Choice of Organizational Form: Evidence from Poland
Christina Elschner, Drahomir Klimsa, Agata Nagel (all European U. Viadrina Frankfurt Oder) |
| 11.00-11.20 | <i>coffee break</i> |
| 11.20-11.50 | (Un)Intended Consequences of Earnings Stripping Rules
Henning Giese (University of Paderborn), Reinald Koch and Christoph Rehrl (both KU Eichstätt-Ingolstadt) |
| 11.50-12.20 | Within-Country Profit-Shifting: The Obvious Alternative?
Reinald Koch, Dominika Langenmayr, Lukas Ortner (all KU Eichstätt-Ingolstadt) |
| 12.20-13.50 | <i>lunch break</i> |
| 13.50-14.50 | Keynote: International Taxation & Cross-Border Investment Effects
Dirk Schindler (Erasmus-University Rotterdam) |
| 14.50-15.10 | <i>coffee break</i> |
| 15.10-15.40 | How Progressive are Income Taxes? The Role of Tax Deductions
Martin Jacob (IESE Barcelona), Dominika Langenmayr (KU & WU Vienna), Nadine Riedel (University of Münster), Seraphin Schwarzbauer (KU Eichstätt-Ingolstadt) |
| 15.40-16.10 | Policy Choices with Pure Reference Points: Evidence from Germany
Georg Thuncke (MPI Munich) and Gabriel Loumeau (VU Amsterdam) |

KU RESEARCH INSTITUTE FOR TAXATION

Prof. Dr. Dominika Langenmayr
Prof. Dr. Reinald Koch
