

International Tax Competition

Chapter 1: A basic model of horizontal tax competition

- Main assumptions
- Mobility and tax externalities
- Fiscal Nash equilibrium
- Some further results

Complement 1: Is the corporate income tax ultimately borne by workers? (Suàrez Serrato and Zidar, 2016; Fuest et al., 2018)

Chapter 2: Switzerland as a laboratory to study tax competition

- Measuring tax elasticities (behavioral responses to tax rate changes)
 - Wealth tax
 - Corporate income tax
 - Bequest tax
- Measuring response functions in tax rate setting: Are tax rates strategic substitutes
- or complements?
- The effect of tax competition on inequality and progressivity

Complement 2: Culture and taxes (Eugster and Parchet, 2019)

Chapter 3: Some extensions of the basic model of tax competition

- Tax competition when countries are heterogeneous
- Fiscal competition over taxes and public inputs
- Tax competition as a means to tame the leviathan
- Tax competition and time inconsistency

Complement 3: Decentralized taxation and the size of government: Evidence from Swiss state and local governments (Feld et al., 2010)

Chapter 4: Foreign direct investment (FDI): Do international differences in

- corporate income taxation matter?
- The different corporate income tax measures
- The main determinants of location of FDIs
- The effects of CIT on the location of FDIs in OECD countries
- Public infrastructures and personal income taxation also matter

Chapter 5: Taxing mobile top earners

- Taxation and the international mobility of inventors
- Taxation and International Migration of professional soccer players
- Tax-induced mobility: Evidence from a foreigners' tax scheme in Switzerland

Chapter 6: Tax competition and trade integration

- Some insights into the New Economic Geography
- Economic integration and tax competition: A non-linear relationship
- Does trade integration cancel the advantage of large domestic markets? Some empirical evidence

Chapter 7: Do countries mimic each other when setting their tax rates?

- Tax competition versus yardstick competition
- Tax mimicking in OECD and EU countries
- Tax mimicking in developing countries

Chapter 8: Tax planning by multinational firms (MNFs) and the BEPS project

- The different strategies used by MNFs to shift profits to low tax jurisdictions
- Digitalization and profit shifting: Can the GAFAs escape from paying taxes?
- The Base Erosion and Profit Shifting (BEPS) project of the G20/OECD

Chapter 9: Tax havens (if time permits)

- What is a tax haven?
- Tax havens are not only paradisiac islands
- Special purpose vehicles (SPV) and foreign direct investment: In search of the ultimate investors
- Private wealth located in tax havens: Are inequalities in OECD countries underestimated?