

Personal Income Taxation and Household Behavior

On June 16 - 18, 2014, the National Bureau of Economic Research jointly with the Institute for Advanced Studies will sponsor the next Trans-Atlantic Public Economics Seminar, which will take place in Vienna. The program, to be organized by Christian Keuschnigg of IAS and Roger Gordon of the University of California, San Diego and NBER, will consist of about twelve papers with two formal discussants for each paper. Papers from the conference will be considered for a special issue of the *Journal of Public Economics*, subject to the normal refereeing process.

We welcome submissions on any topic, empirical or theoretical, dealing with the effects of the personal income tax on household and firm behavior. New research on traditional topics, such as tax effects on labor supply, household savings, and portfolio choice, is welcome. However, more recent evidence suggests that taxable income is much more responsive than either labor supply or savings. What else is responding to taxes? Possibilities include forms of compensation, rates of self-employment, dividend payout rates, where and when income is reported, firms' choice of organizational form, rates of tax evasion, the size of the informal economy, and cross-border migration of people or economic activity,. There are also a variety of other elements in the personal income tax base, e.g. itemized deductions, that can respond to taxes. Papers examining how taxes affect these other aspects of behavior are particularly welcome.

Emphasis will be on empirically oriented research, but applied theoretical research is also welcome. Preference will be given to papers by younger authors. Papers will be selected on the basis of abstracts of about 750 words or, when possible, completed papers. The deadline for submission is October 1, 2013. Authors chosen to present papers will be notified by November 1, 2013. The NBER and IAS will cover the cost of economy-class travel, and local expenses for participants. Authors should send by email their abstracts to Roger Gordon, at rogordon@ucsd.edu.