



**UCFS**  
*Uppsala Center for  
Fiscal Studies*

*Uppsala University  
Faculty of Law*



Uppsala Center for Fiscal Studies and Faculty of Law  
Workshop on  
**TAXING CROSS-BORDER COMMUTERS**

***ÖRESUND AND BEYOND***

Uppsala, 22-23 May 2012

*Keynote Speakers*

**Dennis Epple**  
*Carnegie Mellon  
University*

**William H. Hoyt**  
*University of Kentucky*

**Mattias Dahlberg**  
*Uppsala University*

*Organization Committee:*

Mattias Dahlberg (*Uppsala University, Faculty of Law*)

Ali Sina Önder (*Uppsala University, UCFS*)

Sören Blomquist (*Uppsala University, UCFS*)

The purpose of this workshop is to facilitate discussions on various aspects of commuting, with special focus on how commuters in general and cross-border commuters in particular should be taxed and how taxes affect individuals' commuting decisions. This workshop aims at gathering *theoretical* and *empirical* contributions by economics researchers as well as in-depth *tax policy analysis* by tax lawyers in order to draw attention to policy implications of current research on commuting. We invite contributions focusing on commuting, especially broadly covering these topics:

- Optimal taxation schemes for commuters
- Effects of taxation on commuting and choice of residence and workplace
- Cross-border commuters and taxation in the EU
- Tax deductions and subsidies for commuting
- Pension and social security for cross-border commuters
- Public policies concerning commuters in the Öresund Region
- Implications and potential problems related to the Nordic Tax Treaty

Focus of the workshop includes (but is not restricted to) drawing public policy implications concerning cross-border commuters in the Öresund Region. Including Copenhagen, the Danish capital, and Malmö, third largest city of Sweden, Öresund Region is an important international region within the EU spreading between Sweden and Denmark. As the number of cross-border commuters in the Öresund Region keeps increasing, national and local public policies (broadly including labor taxes, local taxes, public service provision, social security and pensions) face significant challenges in the Öresund Region today and more in the near future.

The workshop schedule will include individual presentations, three keynote speeches (by Professor Dennis Epple from the Carnegie Mellon University, Professor William Hoyt from the University of Kentucky, and Professor Mattias Dahlberg from the Uppsala University), a panel discussion on public policies, and poster sessions.

***For presentation:*** *Since slots available for individual presentations are limited, please email your paper or its extended abstract and your contact details (including affiliation and mailing address) to Ali Sina Önder ([alisina.under@nek.uu.se](mailto:alisina.under@nek.uu.se)) as soon as possible.*

***For poster sessions:*** *Please email your paper or its extended abstract and your contact details (including affiliation and mailing address) to Ali Sina Önder ([alisina.under@nek.uu.se](mailto:alisina.under@nek.uu.se)) preferably as soon as possible and latest by **1 March 2012**. Graduate students are especially encouraged to participate in poster sessions.*

***For participation only:*** *Please email your name and contact details (including affiliation and mailing address) to Ali Sina Önder ([alisina.under@nek.uu.se](mailto:alisina.under@nek.uu.se)) preferably as soon as possible and latest by **1 March 2012**.*

*There are no fees for participation. Presenters will be financed for their (economy) travel costs, and accommodation will be arranged. There may be travel funding available for participants of poster sessions.*