



Uppsala Center for Fiscal Studies and Faculty of Law Workshop on  
**Taxing Cross-Border Commuters:**  
**Öresund and Beyond**  
22-23 May 2012

**Monday, May 21**

18:30-20:30 Welcome Reception at the Faculty of Law (**Juridicum, Blå Rummet**)

**Tuesday, May 22**

(all sessions will be held in **Ekonomikum B-115**)

9:15-9:30 Opening and Welcome

9:30-11:00 **Session-1** Chair: Bertil Wiman (Uppsala University)  
*Tommy Persson* (Swedish Tax Agency in Malmö)

The Treaty on Tax Revenue Compensation between Sweden and Denmark  
*Jérôme Monsenego* (Uppsala University)

The Impact of EU Law on the Differences of Treatment in the State of Employment  
between Residents and Non-Resident Individuals

*Thomas Mathä* (Central Bank of Luxembourg)

An Analysis of Regional Commuting Flows in the European Union

11:00-11:10 coffee break

11:10-12:20 **Keynote Speech** Chair: Sören Blomquist (Uppsala University)  
*Dennis Epple* (Carnegie Mellon University)

Metropolitan Fiscal Decentralization and Tax Structure

12:20-13:40 Lunch

13:40-15:10 **Session-2** Chair: Laurent Simula (Uppsala University)  
*Kurt Schmidheiny* (Universität Basel)

Tax Induced Migration of High Income Foreigners: Quasi-Experimental Evidence from  
Switzerland

*Saku Aura* (University of Missouri)

Non-linear Taxes and Commuting

*Ali Sina Önder* (Uppsala University)

Sorting in the Öresund Region

15:10-15:20 coffee break

15:20-16:30 **Keynote Speech** Chair: Mats Tjernberg (Lund University)  
*Mattias Dahlberg* (Uppsala University)

The Taxation of Employment Income according to the 2003 Tax Treaty between Sweden  
and Denmark

16:30-16:40 coffee break

16:40-17:40 **Panel Discussion**

Moderator: Mattias Dahlberg

Jérôme Monsenego, Tommy Persson, Mats Tjernberg, Ali Sina Önder

19:00-... Dinner in Biztron



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**Wednesday, May 23**

9:30-11:00 **Session-3** Chair: *Jos van Ommeren (VU Amsterdam)*  
*Alexander Ebertz (Ifo Institute Munich)*

The Determinants of Joint Residential and Job Location Choices

*Matthias Wrede (University of Marburg)*

Unemployment, Commuting, and Search Intensity

*Ismir Mulalic (Technical University of Denmark)*

Wages and Commuting: Quasi-Natural Experiments' Evidence from Firms that Relocate

11:00-11:10 coffee break

11:10-12:20 **Keynote Speech** Chair: *Eva Mörk (Uppsala University)*

*William Hoyt (University of Kentucky)*

Implications of Tax Differences in United States Metropolitan Areas: Can Commuting Be Wasteful?

12:20-13:40 Lunch

13:40-14:40 **Session-4** Chair: *Matz Dahlberg (Uppsala University)*

*Edoardo Di Porto (University of Rome Sapienza)*

Strategic Fiscal Interaction across Borders: Evidence from French and German Local Governments along the Rhine-Valley

*Ina Blind (Uppsala University)*

Commuter Train Access and Residential Sorting

14:40-14:50 coffee break

14:50-16:40 **Session-5** Chair: *Anna-Sara Lind (Uppsala University)*

*Mats Tjernberg (Lund University)*

Different Aspects on the Taxation of Commuters between Sweden and Denmark

*Hanna Lagerkvist (Deloitte)*

Practical View on Social Contributions and Taxation in the Öresund Region

*Thomas Erhag (University of Gothenburg)*

Social Contributions in an EU and Nordic Perspective

Comment by: *Anna-Sara Lind (Uppsala University)*

*In case of emergency or if directions needed:*

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