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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