Macroeconomic and Policy Implications of Underground Economy and Tax Evasion

Final programme

Università Bocconi
7-8 June 2012

First day: June the 7th, 2012 (Thursday)

09.00 Opening: Welcome address

09.30 Invited speaker: Alberto Alesina (Harvard University), Fiscal policy after the Great Recession

10.45 Coffee break

Session I
Macroeconomic analysis of the shadow economy: empirics
Chair: M. Marè

11.00 R. Basile, B. Chiarini and E. Marzano: Can we Rely upon Fiscal Policy Estimates in Countries with Unreported Production of 15 Per Cent (or more) of GDP?; Discussant: Orsi


12.00 F. Schneider and D. Teobaldelli: Beyond the Veil of Ignorance: The Influence of Direct Democracy on the Shadow Economy; Discussant: Chiarini

12.30 Lunch

Session II
Macroeconomic analysis of the shadow economy: theory
Chair: M. Maffezzoli


14.00 J. C. Leal-Ordonez: Tax collection, informal sector, and productivity; Discussant: Elgin

14.30 F. Pappadà and Y. Zylberberg: Austerity plans and tax evasion; Discussant: Granda-Carvajal

15.00 C. Elgin and O. Oztunali: Shadow Economy and Pollution; Discussant: Pappadà

15.30 Coffee break
Session III
Tax Administration, auditing and tax evasion
Chair: E. Marzano

16.00 J.-M. Durán-Cabré, A. Esteller-Moré, L. Salvadori: Empirical evidence on horizontal competition in tax enforcement; Discussant: Torrisi

16.30 C. Fiorio and A. Santoro: Taxpayer Response to an Increased Probability of Audit: Some Evidence from Italy; Discussant: Tonin

17.00 G. Ardizzi, C. Petraglia, M. Piacenza, G. Turati: Measuring the Underground Economy with the Currency Demand Approach: A Reinterpretation of the methodology, with an application to Italy; Discussant: Salvadori

17.30 B. Torrisi, G. Skonieczny and E. Alessi: A New Framework for Tax Enforcement and Audit Selection Strategy Based on The Structural Equation Models; Discussant: Santoro

20.00 Dinner at Bocconi Restaurant

Second day: June the 8th, 2012 (Friday)

09.30 Invited speaker: Michele Bernasconi (University of Venice): The problem of Tax evasion: lessons from behavioral economics

10.45 Coffee break

Session IV
Optimal taxation and tax evasion
Chair: F. Busato

11.00 S. Gauthier and G. Laroque: Second-best Random Redistribution; Discussant: Simonovits

11.30 A. Simonovits: Does higher tax morale imply higher optimal income tax rate?; Discussant: Maffezzoli

12.00 C. Ho and N. Pavoni: Optimal policy with Informal Child Care: An Efficiency Case for Sliding Scale Child Care Subsidies; Discussant: Gauthier

12.30 M. Maffezzoli: Tax evasion under market incompleteness; Discussant: Ho

13.00 Lunch
Session V
Measuring the underground economy
Chair: B. Torrisi

14.00 M. Pickhardt and J. Sardà: Size and Causes of the Underground Economy in Spain: A Correction of the Record and New Evidence from the MCDR Approach; Discussant: Marzano


15.00 S. Mantegazza, S. Pisani and A. Viviani: Opening the Black Box: Hidden Economy and Productivity; Discussant: Colombo

15.30 Coffee break

Session VI
Evidence about the underground economy in Italy
Chair: S. Mantegazza

15.45 M. Maré and A. Motroni: Morale, family, and underground economy: some new evidences; Discussant: Pisani

16.15 E. Di Porto, L. Elia and C. Tealdi: The Emersion Effect: an analysis on labor tax evasion in Italy; Discussant: Zizza

16.45 M. Marino and R. Zizza: The personal income tax evasion in Italy: an estimate by taxpayer’s type; Discussant: Marè