

Seminar „International Tax Policy“ – Literature

Part I: Taxation of multinational firms

1. Measuring profit shifting 1: What do we know?

- a. Torslov et al. (2020). The Missing Profits of Nations. Working Paper.
(<http://gabriel-zucman.eu/files/TWZ2020.pdf>)
- b. Bruner et al. (2018). Multinational profit shifting and measures throughout economic accounts. NBER Working Paper.
(<https://www.nber.org/papers/w24915.pdf>)

2. Measuring profit shifting 2: Blouin/Robinson critique

- a. Blouin and Robinson (WP 2019) - Double Counting Accounting: How Much Profit of Multinational Enterprises Is Really in Tax Havens? Working Paper.
(https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3491451)
- b. Clausing (2020) - How Big is Profit Shifting? Working Paper.
(https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3503091)

3. OECD „Unified Approach“ (Pillar 1): Taxing where consumers are

- a. OECD (2019) - Secretariat Proposal for a “Unified Approach” under Pillar One.
(<https://www.oecd.org/tax/beps/public-consultation-document-secretariat-proposal-unified-approach-pillar-one.pdf>)
- b. IMF (2019) - Corporate Taxation in the Global Economy. IMF Policy Paper.
(<https://www.imf.org/en/Publications/Policy-Papers/Issues/2019/03/08/Corporate-Taxation-in-the-Global-Economy-46650>)
- c. Fuest et al. (2019) - International Corporate Taxation: What Reforms? What Impact?. Les notes du conseil d’analyse économique. 54.
(<http://www.cae-eco.fr/IMG/pdf/cae-note054-en.pdf>)

4. OECD „Unified Approach“ (Pillar 2): Minimum tax on corporate profits

- a. OECD (2019) - Global Anti-Base Erosion Proposal (“GloBE”) - Pillar Two.
(<https://www.oecd.org/tax/beps/public-consultation-document-global-anti-base-erosion-proposal-pillar-two.pdf.pdf>)
- b. Englisch and Becker (2019) - International Effective Minimum Taxation – The GLOBE Proposal. World Tax Journal: 11(4). 483-529.
(https://research.ibfd.org/collections/wtj/printversion/pdf/wtj_2019_04_int_1.pdf)

Part II: Taxation of the superrich

1. Wealth hidden in tax havens

- a. Zucman (2013). The Missing Wealth of Nations: Are Europe and the U.S. Net Debtors or Net Creditors? Quarterly Journal of Economics. 128(3): 1321-1364.
(<http://gabriel-zucman.eu/files/Zucman2013QJE.pdf>)
- b. Johannesen (2014): Tax evasion and Swiss bank deposits, Journal of Public economics. 111: 46-62.
(<https://www.sciencedirect.com/science/article/pii/S0047272713002454>)
- c. Johannesen and Zucman (2014): The End of Bank Secrecy? An Evaluation of the G20 Tax Haven Crackdown, American Economic Journal: Economic Policy, 6(1): 65–91.
(<http://gabriel-zucman.eu/files/JohannesenZucman2014>)

2. Inequality and hidden wealth

- a. Altstadsaeter et al. (2019). Tax Evasion and Inequality. American Economic Review. 109(6): 2073-2103.
(<http://gabriel-zucman.eu/files/AJZ2019.pdf>)
- b. Altstadsaeter et al. (2018). Who owns the wealth in tax havens? Macro evidence and implications for global inequality. Journal of Public Economics. 162: 89-100.
(<http://gabriel-zucman.eu/files/AJZ2018.pdf>)

3. Wealth taxation in an open economy 1: Recent experience

- a. Jakobsen et al. (2020). Wealth Taxation and Wealth Accumulation: Theory and Evidence From Denmark. Quarterly Journal of Economics. 135(1): 329-388.
(<http://gabriel-zucman.eu/files/JJKZ2020.pdf>)
- b. Brülhart et al. (2019). Behavioral Responses to Wealth Taxes: Evidence from Switzerland. CESifo Working Paper.
(https://www.ifo.de/DocDL/cesifo1_wp7908.pdf)

4. Wealth taxation in an open economy 2: Policy proposals

- a. Saez and Zucman (2019). How would a progressive wealth tax work? Evidence from the economics literature. Working Paper.
(<http://gabriel-zucman.eu/files/saez-zucman-wealthtaxobjections.pdf>)
- b. Saez and Zucman (2019). Progressive Wealth Taxation. Working Paper.
(<http://gabriel-zucman.eu/files/SaezZucman2019BPEA.pdf>)