Workshop
Taxation for and against Redistribution since 1945:
Historical Trajectories and Comparative Outcomes
December 5 – 6, 2014

Conveners:
Gisela Huerlimann (GHI and University of Zurich), W. Elliot Brownlee (University of California, Santa Barbara)

Friday, December 5

9:00-9:30 am
Welcome Address and Opening Remarks
Hartmut Berghoff and Gisela Huerlimann (German Historical Institute), W. Elliot Brownlee (UC Santa Barbara)

9:30 – 11:00 am
Panel 1: Taxation and Redistribution after 1945: The Broad Picture
Chair: W. Elliot Brownlee (UC Santa Barbara)

Francesco Boldizzoni, Cambridge UK: State Capacity and the Crisis of Democratic Capitalism since the 1970s

Gisela Huerlimann, GHI and the University of Zurich: Justice Reloaded? Varying Notions of Inequality and Justice from the 1950s onwards

Comment: Cathie Jo Martin, Boston University
General discussion

11:00 – 11:30 am
Coffee Break

Alexander Hertel-Fernandez, Harvard: Progressively Worse: Social Coalitions and the Limits of Redistributive Taxation (co-authored by Cathie Jo Martin)


Comment: Francesco Boldizzoni, Cambridge UK
General discussion
1:00 pm – 2:30 pm  **Lunch Break**

2:30 – 4:00 pm  **Panel 2: Consumption Taxes and Redistribution**
Chair: Uwe Spiekermann, GHI

Gunnar Lantz, Umeå University: *VAT and the Welfare State: The Case of Sweden 1960-2010*


Comment: Ajay K. Mehrotra, Indiana University
General discussion

4:00 – 5:00 pm  **Break**

5:00 – 5:30 pm  **Reception and Drinks**

5:30 – 7:00 pm  **Keynote and Public Lecture**
Leonard E. Burman, Urban Institute and Syracuse University: *Taxes and Inequality in a Changing Economy*

Chairs: Gisela Huerlimann and W. Elliot Brownlee
General discussion

7:30 – 9:30 pm  **Conference Dinner** (for workshop participants and guests)
Saturday, December 6

9:00 – 10:30 am  **Panel 3: National Tax Systems and Inequality**  
Chair: Gisela Huerlimann, GHI

Ajay K. Mehrotra, Indiana University: *From Labor to Capital: The Forgotten History of the Tax Preference for “Earned” Income*

Joseph L. Thorndike, Tax Analysts and the University of Virginia: *Robert Rubin, the Treasury Department, and the Taxpayer Relief Act of 1997*

Comment: T.B.A.

10:30 – 10:45 am  **Coffee Break**

Marc Buggeln, Humboldt University Berlin: *Taxation and Inequality in (West) Germany since the Oil Crisis*


W. Elliot Brownlee, UC Santa Barbara: *Neoliberalism and Its Effect on Fiscal Policy: A Comparative Perspective*

Comment: Joseph L. Thorndike, Tax Analysts and the University of Virginia

12:45 pm – 1:30 pm  **Standing Lunch at GHI**

1:30 – 3:00 pm  **Panel 4: Business Interests, Tax Optimization, and Tax Evasion**  
Chair: Joseph L. Thorndike, Tax Analysts and the University of Virginia


Patrick Neveling, University of Berne / MPI Halle: *Export Processing Zones and the Global Decline of Corporate Taxation*

Comment: Uwe Spiekermann, GHI

3:00 – 3:30 pm  **Concluding Remarks and Follow-Up**

*State of program as of 10/30/2014 - may undergo changes.*