



Summer School on Taxation and R&D

July 24-25, 2017

University of Mannheim, Germany

Many governments have recognized the importance of technological progress and corporate innovation for domestic productivity growth. Fostering research and development (R&D) activity is therefore one of the key objectives when designing tax systems.

In recent years, conventional input-related tax subsidies for R&D have been complemented by output-related incentives such as patent boxes. The lack of empirical evidence for these new instruments as well as a generally limited knowledge of the effect of R&D tax incentives in a globalized economy have spurred a growing literature that explores the effects of R&D tax incentives on innovative activity.

The Summer School will encompass two days. On the first day, senior researchers will present novel research. On the second day, PhD students will be given the opportunity to present their research projects. PhD students receive a certificate of 4 ECTS for participation.

We invite submissions of papers on the broad topic of taxation and innovation. Potential topics include but are not restricted to

- Patent boxes
- Tax incentives for R&D
- Taxation and intellectual property
- Cross-border effects of taxation on R&D
- Personal taxation and innovative activity
- Tax incentives vs. direct subsidies for R&D

Organizers

Johannes Voget
Thomas Schwab
Maximilian Todtenhaupt

Please do not hesitate to contact us at taxsummerschool@zew.de if you have any questions regarding the Summer School.

Submission

Please submit your full paper electronically to taxsummerschool@zew.de by **May 31, 2017**.
IMPORTANT: Please indicate if you are a PhD student. Authors chosen to present papers will be notified in the first weeks of June, 2017. There will be no participation fee for presenters.

Attending the Conference without Presenting a Paper

There will be a limited number of slots for researchers to attend the Summer School without presenting a paper. If you wish to do so, please express your interest by sending a short Email including your name and current affiliation to taxsummerschool@zew.de by May 31, 2017.

Reimbursement of Accommodation and Travel Expenditure

The Graduate School of Economics and Social Sciences (GESS) will reimburse economy travel and accommodation costs for all participants with accepted papers.