

Call For Papers

2nd CEPAR & CESifo Workshop: Pension Taxation, Population Ageing, and Globalisation

September 3 & 4, 2015, in Munich

Background: The demographic transition being experienced around the world is generating a policy appetite for pension reforms. While there is now a substantial analytical and policy literature on pension policy, the taxation of pensions has been relatively little studied. Increasingly, however, pension taxation is coming under the spotlight, either directly, as tax preferences for pension saving and pension pay-outs are weakened, or indirectly, through reducing pensions by means tests or cuts to pension entitlements.

Pension taxation must be seen in the context of broader taxation structures. Too often pension taxes have been analysed in isolation from the other tax and transfer instruments prevailing in an economy. A more comprehensive approach brings into play the rationale for alternative policy designs, and their economic impacts. In turn, these broad structures have differential effects, depending on the inter-jurisdictional mobility of capital and labour. At the same time, new ideas are emerging in the literature about capital income taxation, and the idea of age-based taxes, once an intellectual curio, is now gaining policy traction.

Objectives: The objective of the project and the staging of two interrelated workshops is to explore the issues highlighted above, and their inter-relationship, and to publish the results in journal or book form in order to inform the economic community about the state of the art and to stimulate further research.

The research issues can be cast in many ways, but they should address three crucial concerns:

- How can the accumulation of actual and notional individual pension wealth and the pay-out of pensions be integrated most effectively with prevailing tax regimes to deliver the most efficient and equitable outcomes?
- How can pension taxation help address the challenges of old-age poverty, longevity and intergenerational equity within retirement income policies?
- What are the taxation principles that allow marrying full portability of acquired pension rights and benefits of international mobile workers with national objectives of efficiency, sustainability and equity?

In addition, specific regional problems should be borne in mind:

- The debate about means testing in the US
- The European integration agenda which guarantees full mobility of workers and pensioners
- The Australian tax system, requiring reform of its complex arrangements

Staging: Two inter-related and sequential workshops:

- The first 2-day workshop was held in Sydney on November 17-18 2014 where some 40 researchers and policy makers participated and 12 papers were presented. A subset of these papers is encouraged to provide revised drafts for research paper publication at CEPAR/CESifo and possible inclusion in the final project publication.
- The second 2-day workshop is scheduled in Munich on September 3-4, 2015, where a few revised and mostly new papers with a European/international perspective are to be presented.
 - **Abstract by end March 2015, with acceptance decisions by end April 2015**
 - **A conference draft of the paper by end-July 2015**
 - **Presentation materials by August 25, 2015**
- The organization and costs for the Sydney workshop had been covered by CEPAR, the organization and costs for the European workshop will be covered by CESifo.
- For the Munich workshop, reimbursement of travel costs will be restricted to Europe and the organizer will cover the accommodation and meals of all accepted participants and invited discussants.
- The form of publication will be decided after the second workshop and could be a CESifo journal publication or a joint CEPAR & CESifo book publication.

Submission, Contacts and Information

For the submission of an abstract or conference draft, please email the pdf-copy to John Piggott and Robert Holzmann.

For more information, please contact

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A separate web-site with additional information is under preparation.