

Korea-Australia Tax Symposium 2023

PROGRAM

Day 1

Oct 12 Thursday

08:30 - 08:55 Welcome Reception

08:55 - 09:00 Opening remarks : **Jae-Jin Kim** | President, Korea Institute of Public Finance

Session 1

09:00 - 10:30 **The effect of child care subsidies for high income families**

Nathan Deutscher | Research Fellow, Tax and Transfer Policy Institute(ANU)

Discussant **Hwanwoong Lee** | Research Fellow, Korea Institute of Public Finance

Expansion of cash transfers for the elder and elderly suicide rates

Changsu Ko | Research Fellow, Korea Institute of Public Finance

Discussant **Ha Vu** | Senior Lecturer, Deakin University

10:30 - 10:45 Coffee break

Session 2

10:45 - 12:15 **Behavioral responses to the Honest Tax Reporting System**

Sungoh Kwon | Research Fellow, Korea Institute of Public Finance

Discussant **Arezou Zaresani** | Assistant Professor, University of Sydney / Visiting Research Fellow, ANU

Taxpayer responsiveness to marginal tax rates: Bunching evidence from the Australian personal income tax system

Miguel Olivo-Villabrille | Research Fellow, Tax and Transfer Policy Institute(ANU)

Discussant **Kyoung Hoon Lee** | Research Fellow, Korea Institute of Public Finance

12:15 - 13:30 Lunch

Session 3

13:30 - 15:00 **Do business investment tax breaks work? Evidence from Australia**

Nu Nu Win | PhD candidate, Department of Treasury

Discussant **Bitmaro Kim** | Research Fellow, Korea Institute of Public Finance

Tax policy and corporate investment: Evidence from Korea

Byungjin Hong | Research Fellow, Korea Institute of Public Finance

Discussant **Nu Nu Win** | PhD candidate, Department of Treasury

15:00 - 15:15 Coffee break

Session 4

15:15 - 16:45 **Public sector pricing and the enforcement in optimal taxation models : theory and evidence**

Jeehyun Ko | Research Fellow, Korea Institute of Public Finance

Discussant **Miguel Olivo-Villabrille** | Research Fellow, Tax and Transfer Policy Institute(ANU)

Impacts from reducing the liquidity of private pensions

Ha Vu | Senior Lecturer, Deakin University

Discussant **Yongki Hong** | Research Fellow, Korea Institute of Public Finance

16:45 - 19:00 TBD

19:00 Dinner

PLACE

Yi Yuan Hall(1F) Mayfield Hotel Seoul

DATE

October 12-13, 2023

PROGRAM

Day 2

Oct 13 Friday

Session 1

09:00 - 10:30 **Does decreasing the generosity of payments to single parents have employment and earnings effects? Evidence from Australian administrative data**

Kristen Sobeck | Research Fellow, Tax and Transfer Policy Institute(ANU)

Discussant **Inhyoek Choi** | Research Fellow, Korea Institute of Public Finance

The effect of the 2019 EITC reform on labor supply

Sangwha Shin | Assistant Professor, Chungnam National University

Discussant **Kristen Sobeck** | Research Fellow, Tax and Transfer Policy Institute(ANU)

10:30 - 10:45

Coffee break

Session 2

10:45 - 12:15 **Tax bunching of very high earners. Evidence from Australia's Division 293 tax**

Andrew Carter | Director, Australian Taxation Office (ATO)

Discussant **Dawoon Jung** | Research Fellow, Korea Institute of Public Finance

10:45 - 12:15

Cost of income sheltering behaviours and elasticity of taxable income for high income individuals

Arezou Zaresani | Assistant Professor, University of Sydney / Visiting Research Fellow, ANU

Discussant **Moonjung Kim** | Research Fellow, Korea Institute of Public Finance

12:15 - 13:30

Lunch

Session 3

13:30 - 15:00 **Assessing Carbon Tax Aversion and Pessimistic Beliefs: A Korean Survey Analysis**

Jinsoo Bae | Research Fellow, Korea Institute of Public Finance

Discussant **Andrew Carter** | Director, Australian Taxation Office (ATO)

13:30 - 15:00

The effectiveness of tax credits for landlords who reduce rent for commercial properties

Sungjoon Kwon | Research Fellow, Korea Institute of Public Finance

Discussant **Nathan Deutscher** | Research Fellow, Tax and Transfer Policy Institute(ANU)

15:00

Thank you, close of event