



Conference “Taxation and Philanthropy”

Contributors and Topics

PUBLIC CONFERENCE	
The OECD Report “Taxation and philanthropy in the OECD Members and Participating Partner Countries”	Pascal Saint-Amans (OECD)
SCIENTIFIC WORKSHOPS	
Workshop No. 1: Are tax incentives for philanthropy justified?	
1. Taxation of donor-advised funds	Prof. Ian Murray (The University of Western Australia, Law School)
2. Is it really a Charity? Membership-based entities as charities	Prof. Ann O'Connell (Melbourne Law School)
3. Philanthropy, Class and Tax in France	Prof. Nicolas Duvoux (SciencePo)
4. Institutional short-circuits: On the justification of tax incentives for philanthropy	Prof. Emanuela Ceva (University of Geneva)
5. “The tax regime for private charitable foundations in Canada – A hole in public finances and a threat to democracy”	Prof. Brigitte Alepin (Université du Québec en Outaouais)

6. Charitable ends by political means? A comparative study of how this is or is not permitted	Prof. Calum M. Carmichael (Carleton University)
7. Importance of and Requirements for Tax Exemption for Non-Profit Organisations and Deductibility of Donations in Switzerland	Dr. Christoph Degen (ProFonds) Francois Geinoz (ProFonds)
8. A Neo-Classically Republican Perspective on the OECD Taxation and Philanthropy Report	Prof. Robert Atkinson (Florida State University)
9. Title TBC	Prof. Pamala Wiepking (Indiana University - Purdue University Indianapolis)
Workshop No. 2: Which types of tax incentives for philanthropic activities are conceivable and what is their respective efficiency?	
10. The Design of Tax Incentives for Giving	Prof. Richard Steinberg (Indiana University-Purdue University Indianapolis)
11. Charitable giving and tax policy: a historical and comparative perspective 12. Are Tax Incentives For Charitable Giving Efficient? Evidence from France	Prof. Camille Landais (London School of Economics) Prof. Gabrielle Fack (Paris Dauphine)
13. Tax-price Elasticity of Charitable Donations: Switzerland	Dr. Giedre Lideikyte Huber (University of Geneva) Dr. Marta Pittavino (University of Geneva) Prof. Henry Peter (University of Geneva)

14. Changes in the distribution of US charitable giving and philanthropy by type of organization over a long period of time	Prof. Nicolas Duquette (USC Price School of Public Policy) Jennifer Mayo (University of Michigan)
15. Tax incentives for giving to NGOs: does India need them at all?	Malini Chakravarty (Ashoka University) Dr.Priyadarshini Singh (Ashoka University)
16. More giving or more givers? The effects of tax incentives on charitable donations in the UK	Prof. Kimberley Scharf (University of Birmingham)
17. When and how do tax incentives promote Prosocial Behavior and Charitable Giving?	Prof. Giuseppe Ugazio (University of Geneva) Ursa Bernardic (University of Geneva) Dr. Maël Lebreton (University of Geneva) Dr. Giedre Lideikyte-Huber (University of Geneva) Prof. Henry Peter (University of Geneva)
18. "Tax-price Elasticity of Charitable Donations: Germany	Dr. Maja Adena (WZB Berlin Social Science Center)
Workshop No. 3: Cross-border philanthropy and tax barriers: should they be eliminated?	
19. Cross-Border Philanthropy: A U.S. Perspective	Prof. Eric Zolt (UCLA)
20. How to ease tax effective cross-border philanthropy within the European Union and beyond?	Hanna Surmatz (European Foundation Centre AISBL (EFC)) Max von Abendroth (Donors and Foundations Network in Europe - DAFNE) Ludwig Forrest (King Baudouin Foundation)

21. Removing Tax Barriers to Cross-border Philanthropy: Lessons from Australia	Dr. Natalie Silver (University of Sydney)
22. Taxation of cross-border philanthropy – the potential of international tax law standards and double taxation treaties	Prof. Xavier Oberson (University of Geneva)
Workshop No. 4: What is the role of tax incentives in corporate philanthropy and social entrepreneurship?	
23. Culture Change is Hard: Evidence from A Tax Reform in the Netherlands	Prof. René Bekkers (Vrije Universiteit) Stephanie Maas (Vrije Universiteit)
24. Tax reactions on entrepreneurial philanthropy: the case of the Netherlands	Prof. Sigrid Hemels (University of Rotterdam, Law School)
25. For-Profit Philanthropy: Networks, Hybrids and Taxation	Prof. Steven Dean (NYU School of Law) Prof. Dana Brakman Reiser (Brooklyn Law School)
26. The growing concept of social enterprise in Australia: Can a social enterprise take advantage of tax concessions by operating through a charity?	Prof. Fiona Martin (School of Taxation and Business Law, University of New South Wales, Sydney)
27. Social entrepreneurship: is it social or entrepreneurship? Tax treatment of social entrepreneurship in Switzerland	Dr. Raphaël Gani (Federal Judge, Swiss Federal Administrative Tribunal)

<p>28. Corporate Social Responsibility and the Taxation of Corporations – Time to Rethink?</p>	<p>Prof. Peter Hongler (University of St.Gallen) Dr. Florian Regli (Institute IFF, University of St. Gallen)</p>
<p>29. The impact of the overlap of public and private initiatives on the philanthropy tax regime: the French case</p>	<p>Laurence de Nervaux (Fondation de France) Philippe Durand (PwC) Dominique Lemaistre (Fondation de France)</p>

Geneva, 23 November 2020