**Conference “Taxation and Philanthropy”**

**Contributors and topics**

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| **PUBLIC CONFERENCE** |
| The OECD Report “Taxation and philanthropy in the OECD Members and Participating Partner Countries” | Pascal Saint-Amans (OECD) |
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| **ACADEMIC COLLOQUIUM** |
| **Seminar A. Are tax incentives for philanthropy justified?** |
| 1. Title TBC
 | Prof. Kimberley Scharf (University of Birmingham) |
| 1. Title TBC
 | Prof. Robert Atkinson (Florida State University) |
| 1. Philanthropy, Class and Tax in France
 | Prof. Nicolas Duvoux (SciencePo) |
| 1. Institutional short-circuits: On the justification of tax incentives for philanthropy
 | Prof. Emanuela Ceva (University of Geneva) |
| 1. The tax regime for private charitable foundations in North America—a threat to democracy and an infringement on government finances
 | Prof. Brigitte Alepin (Université du Québec en Outaouais) |
| 1. Title TBC
 | Prof. Calum M. Carmichael (Carleton University) |
| 1. Tax incentives for giving to NGOs: does India need them at all?
 | Malini Chakravarty and Dr.Priyadarshini Singh (Ashoka University) |
| 1. Membership-based entities and the Public Benefit requirement
 | Prof. Ann O'Connell, Melbourne Law School  |
| **Seminar B. Which types of tax incentives for philanthropic activities are conceivable and what is their respective efficiency?** |
| 1. Advantages and disadvantages of different types of personal income tax incentives (exact title TBC)
 | Prof. Richard Steinberg (Indiana University-Purdue University Indianapolis) |
| 1. Tax-price Elasticity of Charitable Donations: Germany (exact title TBC)
 | Dr. Maja Adena (WZB – Berlin Social Science Center) |
| 1. Title TBC
 | Prof. Camille Landais (London School of Economics) or Gabrielle Fack (Paris Dauphine) |
| 1. Tax-price Elasticity of Charitable Donations: Switzerland (exact title TBC)
 | Dr. Giedre Lideikyte Huber, Dr. Marta Pittavino and Henry Peter (University of Geneva) |
| 1. Title TBC
 | Prof. Kimberly Scharf (University of Birmingham) |
| 1. When and how do tax incentives promote Prosocial Behavior and Charitable Giving?
 | Prof. Giuseppe Ugazio, Dr. Giedre Lideikyte-Huber, Prof. Henry Peter (University of Geneva) |
| 1. Changes in the distribution of US charitable giving and philanthropy by type of organization over a long period of time (exact title TBC)
 | Prof. Nicolas Duquette (USC Price Schoolof Public Policy) |
| **Seminar C. Cross-border philanthropy and tax barriers: should they be eliminated?** |
| 1. Taxation of cross-border philanthropy – the potential of international tax law standards and double taxation treaties
 | Prof. Xavier Oberson (University of Geneva) |
| 1. Title TBC
 | Prof. Eric Zolt (UCLA) |
| 1. Title TBC
 | Hanna Surmatz (European Foundation Centre)Max von Abendroth (Donors and Foundations Network in Europe - DAFNE) |
| 1. Removing Tax Barriers to Cross-border Philanthropy: Lessons from Australia
 | Dr. Natalie Silver (University of Sydney) |
| 1. Title TBC
 | Prof. Pamala Wiepking (Indiana University -Purdue University Indianapolis) |
| **Seminar D. What is the role of tax incentives in corporate philanthropy and social entrepreneurship?** |
| 1. The role of tax incentives in corporate philanthropy and social entrepreneurship
 | Prof. Sigrid Hemels (University of Rotterdam, Law School) |
| 1. For-profit philanthropy (exact title TBC)
 | Prof. Steven Dean (NYU School of Law) |
| 1. Taxation of donor-advised funds
 | Prof. Ian Murray (The University of Western Australia, Law School) |
| 1. 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) |
| 1. Social entrepreneurship: is it social or entrepreneurship? Tax treatment of social entrepreneurship in Switzerland
 | Dr. Raphaël Gani (Federal Judge, Swiss Federal Administrative Tribunal) |
| 1. Title TBC
 | Prof. René Bekkers (Vrije Universiteit) |
| 1. Title TBC
 | Ombeline Eloy/Dominique Lemaistre (Fondation de France) |
| 1. Title TBC
 | Christoph Degen/Francois Geinoz (ProFonds) |