

## **ECPR General Conference 2018**

### **Call for Panels and Papers for the Section: “Taxation in the 21<sup>st</sup> Century”**

Section chairs: Lukas Hakelberg (University of Bamberg) and Laura Seelkopf (European University Institute)

Dear colleagues,

The section on “Taxation in the 21<sup>st</sup> Century” invites panel and individual paper proposals for the ECPR General Conference in Hamburg, 22-25 August 2018.

Taxation is a core function of the state. It is a crucial lever in the fight against income inequality, and politically highly salient. For many, who pays or doesn't pay is a crucial indicator for social equity. Yet, governments around the world struggle to ensure that everyone pays their fair share. Whereas multinationals control global value chains and capital circulates freely across borders, the basic institutional set up of national tax systems often still responds to the fiscal needs of the 19<sup>th</sup> century. Accordingly, developed and emerging economies have recently sought reforms at the national and international levels to prevent tax avoidance. At the same time, developing countries struggle to implement even the most basic tax policies. Informality, low state capacity, and elite capture limit their ability to raise revenue for basic public goods.

This section invites panels and papers analyzing the above phenomena from the perspective of international and comparative political economy, political sociology, or political theory. For instance, scholars in the field debate the respective importance of expertise and state power in international organizations. They apply historical institutionalist and evolutionary theory to identify path dependencies as well as transformative change in national and international tax systems. A growing literature strand studies how norms of fairness and reciprocity influence the behavior of taxpayers and tax professionals, while political theorists draw on the field to identify normatively desirable international institutions.

If you wish to contribute a paper, please upload an abstract of no more than 250 words on the ECPR website. Alternatively, you can also propose a full panel with four to five papers. The deadline to submit complete panels (with papers) and individual paper proposals is 15 February 2018 (midnight UK time). All authors/chairs need to have an ECPR account. Please see here for more information on the procedure:

<https://ecpr.eu/Events/Content.aspx?ID=359&EventID=115>

We specifically encourage female scholars to apply.

Please feel free to get in touch, if you have any further questions.

Best wishes,

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