

# Comparative Tax Policy and Administration Program

## Sample Schedule - Subject to Change

### WEEK 1

| Monday   | Tuesday  | Wednesday   | Thursday   | Friday  |
|--|--|---|--|---|
|  |  |   |  |   |
|  | Shuttles 6:45 & 7:15 am  |   |  |   |
|  | 7:00 - 8:00 am - Breakfast in the HKS Dining   |   |  |   |
|  | 8:00 - 9:00 am<br>Study Groups   | 8:00 - 9:00 am<br>Study Groups  | 8:00 - 9:00 am<br>Study Groups   | 8:00 - 9:00 am<br>Study Groups  |
| Course Overview  | Context of Taxation  | Evidence Based Tax Policy;<br>Hot Issues in Taxation  | Hot Issues in Taxation;<br>Subnational Taxation  | Compliance and Fraud;<br>Tax Reform   |
|  | 9:00 - 10:30 am<br><br>Taxation and Development (1)<br><br><i>Malcolm McPherson</i>  | 9:00 - 10:30 am<br><br>Evidence Based Tax Policy<br><br><i>Eric Toder</i>                       | 9:00 - 10:30 am<br><br>Taxing Wealth in Developing Countries<br><br><i>Eric Zolt</i>                                 | 9:00 - 10:30 am<br><br>Compliance Management<br><br><i>Malcolm Sparrow</i>  |
|  | Break 10:30 - 11:00 am   | Group Photo & Break 10:30-11:00 am  | Break 10:30 - 11:00 am   | Break 10:30 - 11:00 am  |
|  | 11:00 - 12:30 pm<br><br>Taxation and Development (2)<br><br><i>Malcolm McPherson</i>   | 11:00 - 12:30 pm<br><br>Corporate Taxation<br><br><i>Eric Toder</i>                             | 11:00 - 12:30 pm<br><br>Tax Incentives in Developing Countries<br><br><i>Eric Zolt</i>                               | 11:00 - 12:30 pm<br><br>Unanticipated Threats to the Integrity<br>of Public Funds<br><br><i>Malcolm Sparrow</i>   |
|  | 12:30 - 2:00 pm<br>Lunch<br><br><i>Malkin Penthouse</i>  | 12:30 - 2:00 pm<br>Lunch<br><br><i>Malkin Penthouse</i>   | 12:30 - 2:00 pm<br>Lunch<br><br><i>Malkin Penthouse</i>  | 12:30 - 2:00 pm<br>Lunch<br><br><i>Malkin Penthouse</i>   |
|  | 2:00 - 3:30 pm<br><br>Taxation, Fiscal Decentralization, and<br>Intergovernmental Fiscal Relations<br><br><i>Jay Rosengard</i> | 2:00 - 3:30 pm<br><br>Overview of Tax Policy:<br>Design and Development<br><br><i>Eric Zolt</i> | 2:00 - 3:30 pm<br><br>Alternative Indirect Taxes:<br>Trade Tariffs vs. Consumption Taxes<br><br><i>Anders Jensen</i> | 2:00 - 3:30 pm<br><br>Cases: Reform of the Bureau of Internal Revenue<br>(Philippines) & Reform of the<br>Internal Revenue Service (US)<br><br><i>Jay Rosengard</i> |
| 3:45 pm Meet HKS Staff<br>in the lobby of the<br>Double Tree Hotel   | Break 3:30 - 3:45 pm   | Break 3:30 - 4:00 pm  | Break 3:30 - 4:00 pm   | Shuttle 3:45-5:00 pm (loop)   |
| 4:00 - 6:00 pm<br><br>Course Overview:<br>Key Issues in Comparative Tax Policy<br>and Tax Administration<br><br><i>Jay Rosengard</i> | 4:00 - 5:00 pm<br><br>Harvard Yard Walking Tour<br>(Optional)  | 4:00 - 5:30 pm<br><br>Inequality and Taxation<br><br><i>Eric Zolt</i>                           | 4:00 - 5:30 pm<br><br>Subnational Taxation:<br>State Perspective<br><br><i>MA Revenue Commissioner</i>               |   |
| 6:00 - 7:00 pm<br>Welcome Dinner<br><i>Malkin Penthouse</i>  | Shuttles 5:15-5:45 pm (loop)   | Shuttles 5:15-5:45 pm (loop)  | 5:45 - 6:30 pm<br>Dinner<br><i>Malkin Penthouse</i>  |   |
| Shuttles 7:15-7:45 pm (loop)   | 6:00 - 7:30 pm<br>Networking Dinner<br><i>DoubleTree Hotel</i>   |   | Shuttles 5:30-7:15 pm (loop)   |   |

# Comparative Tax Policy and Administration Program

## Sample Schedule - Subject to Change

### WEEK 2

| Monday  | Tuesday   | Wednesday   | Thursday  | Friday  |
|---|---|---|---|---|
| Shuttles 6:45 & 7:15 am   |   |   |   |   |
| 7:00 - 8:00 am - Breakfast in the HKS Dining  |   |   |   |   |
| 8:00 - 9:00 am<br>Study Groups  | 8:00 - 9:00 am<br>Study Groups  | 8:00 - 9:00 am<br>Study Groups  | 8:00 - 9:00 am<br>Study Groups  | 8:00 - 9:00 am<br>Study Groups  |
| <b>Hot Issues in Taxation;<br/>Political Economy of Taxation</b>  | <b>International Taxation</b>   | <b>Subnational Taxation;<br/>Hot Issues in Taxation</b>   | <b>U.S. Tax Policy; Tax Reform</b>  | <b>Taxpayer Rights;<br/>Future Tax Strategies</b>   |
| 9:00 - 10:00 am<br><br>Why is the Value Added Tax a Naturally Progressive Tax?<br><br><i>Glenn Jenkins</i>                    | 9:00 - 10:30 am<br><br>Is the World Really Flat?<br>A re-Examination of Globalization<br><br><i>Robert Lawrence</i>               | 9:00 - 10:30 am<br><br>Subnational Taxation:<br>Local Government Perspective<br><br><i>Louis De Pasquale</i>  | 9:00 - 10:30 am<br><br>The Future of U.S. Tax Policy<br><br><i>Jason Furman</i>   | 9:00 - 10:30 am<br><br>Taxpayer Rights, Taxpayer Advocates,<br>and Trust in the Tax System<br><br><i>Nina Olson</i> |
| 10:00 - 11:00 am<br>What are the Compliance Costs of Poorly Designed Tax Policy and Administrations?<br><i>Glenn Jenkins</i>  |   |   |   |   |
| <b>Break 11:00 - 11:30 am</b>   | <b>Break 10:30 - 11:00 am</b>   | <b>Break 10:30-11:00 am</b>   | <b>Break 10:30 - 11:00 am</b>   | <b>Break 10:30 - 11:00 am</b>   |
| 11:30 am - 12:30 pm<br>Everything You Always Wanted To Know About Taxation But Were Afraid To Ask<br><br><i>Glenn Jenkins</i> | 11:00 - 12:30 pm<br>International Agreement or National Policy?<br>Next Steps in Global Integration<br><br><i>Robert Lawrence</i> | 11:00 - 12:30 pm<br>Case: Tax Incentives for Urban Revitalization in Philadelphia<br><br><i>Jay Rosengard</i> | 11:00 - 12:30 pm<br>Case: Reform of Liquor Taxes in Thailand<br><br><i>Jay Rosengard</i>  | 11:00 - 12:00 pm<br>Group Exercise in Malkin Penthouse<br><br><i>Jay Rosengard</i>                                  |
| 12:30 - 2:00 pm<br><b>Lunch</b><br><br><i>Malkin Penthouse</i>  | 12:30 - 2:00 pm<br><b>Lunch</b><br><br><i>Malkin Penthouse</i>  | 12:30 - 2:00 pm<br><b>Lunch</b><br><br><i>Malkin Penthouse</i>  | 12:30 - 2:00 pm<br><b>Lunch</b><br><br><i>Malkin Penthouse</i>  | 12:00 - 1:00 pm<br><b>Certificate Ceremony</b><br><br><i>Malkin Penthouse</i>                                       |
| 2:00 - 3:30 pm<br><br>The Political Economy of Taxation (1)<br><br><i>Roger Porter</i>  | 2:00 - 3:30 pm<br>International Taxation of Cross Border Activities:<br>The Structural Framework<br><br><i>Brian Arnold</i>       | 2:00 - 3:30 pm<br>International Corporate Taxation:<br>Future Directions<br><br><i>Vicki Perry</i>            | Shuttle 2:15-5:45pm (loop)<br><br><br><br><br><br><br><br><br><br><b>Free time</b><br><br><br><br><br><br><br><br><br><br><b>Shuttle 5:30pm</b> | Shuttle 1:15-2:15pm (loop)  |
| <b>Break 3:30 - 4:00 pm</b>   | <b>Break 3:30 - 4:00 pm</b>   | <b>Break 3:30 - 4:00 pm</b>   |   |   |
| 4:00 - 5:30 pm<br><br>The Political Economy of Taxation (2)<br><br><i>Roger Porter</i>  | 4:00 - 5:30 pm<br>International Taxation of Cross Border Activities:<br>The Role of Tax Treaties<br><br><i>Brian Arnold</i>       | 4:00 - 5:30 pm<br>Implementing Fiscal Policy and Administration in Fragile States<br><br><i>Vicki Perry</i>   |   |   |
| <b>Shuttle 5:45-6:15pm (loop)</b>   | <b>Shuttle 5:45-6:15pm (loop)</b>   | <b>Shuttle 5:15-6:15pm</b>  | 6:00 - 8:00 pm<br><b>Closing Dinner</b><br><i>Harvard Faculty Club</i>  |   |
|   | 6:00 - 7:30 pm<br><b>Networking Dinner</b><br><i>DoubleTree Hotel</i>   |   | <b>Shuttle 8pm</b>  |   |