

**Workshop No. 2 - Efficiency: Which types of tax incentives for philanthropic activities are conceivable and what is their respective efficiency?**

**27.11.2020 / 4pm – 6pm (CET)**

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	<b>Presentations</b>	<b>Affiliation</b>	<b>Field</b>	<b>Title</b>	<b>Country</b>
<b>1.</b>	Prof. Richard STEINBERG	Lilly Family School of Philanthropy/ IUPUI	Economics	“The Design of Tax Incentives for Giving”	US (Indiana)
<b>2.</b>	Prof. Nicolas J. DUQUETTE/ Jennifer MAYO	Sol Price School of Public Policy/ University of Michigan	Economics	“Changes in the distribution of US charitable giving and philanthropy by type of organization over a long period of time”	US (California)
<b>3.</b>	Malini CHAKRAVARTY/ Dr. Priyadarshini SINGH	Centre for Budget and Governance Accountability (CBGA), New Delhi/ Centre for Social Impact and Philanthropy (CSIP)	Economics/ Law	“Tax Incentives for Giving to NPOs: Does India need them at all ?”	India
<b>4.</b>	Prof. Kimberley SCHARF	University of Birmingham	Economics	“More giving or more givers? The effects of tax incentives on charitable donations in the UK”	UK
<b>Comments by Prof. Sarah SMITH (University of Bristol, UK) and Daniel FICHMANN (OECD, FR) and discussion</b>					
<b>5.</b>	Prof. Camille LANDAIS/ Prof. Gabrielle FACK	London School of Economics (LES)/ Paris Dauphine-PSL	Economics	“Tax incentives for charitable giving : impact / giving by very wealthy”	FR
<b>6.</b>	Dr. Giedre LIDEIKYTE HUBER/ Dr. Marta PITTAVINO/ Prof. Henry PETER	Université de Genève	Law/ Economics	“Efficiency of tax incentives for charitable giving : evidence from Switzerland”	CH

7.	Prof. Giuseppe UGAZIO/ Ursa BERNARDIC/ Dr. Mael LEBRETON/ Dr. Giedre LIDEIKYTE HUBER/ Prof. Henry PETER	Université de Genève	Philosophy and neuro-economics	“When and how do tax incentives promote Prosocial Behavior and Charitable Giving?”	CH
8.	Dr. Maja ADENA	WZB Berlin Social Science Center	Economics	“Tax-price Elasticity of Charitable Donations: Germany”	DE
<b>Comments by Prof. Sarah SMITH (University of Bristol, UK) and Daniel FICHMANN (OECD, FR) and discussion</b>					
<b>Moderators:</b> Prof. Henry PETER Dr. Giedre LIDEIKYTE HUBER					