

**2nd Meeting of the
SEE Working Group on Tax Policy Analysis
16-19 June 2009, Dubrovnik, Croatia**

*organized by
The OECD Centre for Tax Policy and Administration (CTPA),
The OECD Private Sector Development Division
The Ministry of Finance, Croatia*

Draft AGENDA (12 June)

Co-Chair	Dubravka Sekulic Grgic (Ministry of Finance, Croatia) (DSG)
Co-Chair	Christian Valenduc (Ministry of Finance, Belgium; and Chair, Working Party No2 of the OECD Committee on Fiscal Affairs) (CV)
OECD Secretariat	Steven Clark (Centre for Tax Policy and Administration) (SC)
	Alastair Thomas (Centre for Tax Policy and Administration) (AT)
	Erin Hengel (Private Sector Development Division) (EH)
	Elisa Larrakoetxea (Private Sector Development Division) (EL)
EC Secretariat	Jean-Pierre De Laet (DG TAXUD, European Commission) (JPDL)
Country experts	Jean-Francois Ruel (Customs and Revenue Agency, Canada) (JFR)
	Dimitra Dertsou (Ministry of Finance, Greece) (DD)

Tuesday 16 June	Topic	
9:00 – 9:30	Registration and group photo.	All
9:30 – 10:00	Welcome remarks by the co-Chairs. Review of agenda.	DSG/CV
10:00 – 13:00	I. Tax implications of the global financial and economic crisis	Chair CV
10:00 – 11:00	Review of OECD WP2 discussions, consideration of short-term tax stimulus measures, and pro-growth ‘exit’ strategies.	CV/SC
11:00 – 11:20	<i>coffee break</i>	
11:20 – 11:50	Review of EU Member States' tax measures in response to the crisis.	JPDL
11:50 – 12:20	Review of SEE measures in response to the crisis.	EH
12:20 – 12:40	Presentation by Bulgaria on tax implications of the crisis.	
12:40 – 13:00	Presentation by Croatia on tax implications of the crisis.	
13:00 – 14:30	LUNCH	
14:30 – 17:30	II. Investment Reform Index (IRI) initiative	Chair DSG
14:30 – 14:45	Review of the tax component of the IRI framework.	SC
14:45 – 15:10	Review of SEE responses (to date) to the IRI exercise.	EH
15:10 – 15:30	Review of Belgian response to the IRI exercise.	CV
15:30 – 16:00	Review of comparative tax information compiled by the EC, Presentation of the Taxes in Europe Database	JPDL
16:00 – 16:30	<i>coffee break</i>	
16:30 – 17:30	Roundtable discussion of SEE responses to the IRI exercise (peer-review), clarifications on elements of the IRI framework, guidance in self-assessment.	All

Wednesday 17 June	Topic	
9:00 – 12:30	III. <i>Taxing Wages</i> framework	Chair CV
9:00 – 10:00	Introduction to the OECD <i>Taxing Wages</i> framework – review of basic structure, household types, average wage definition, tax equations, parameter sheets, updating, illustration of results.	AT
10:00 – 10:30	<i>Taxing Wages</i> framework in Greece – common and special features, policy applications.	DD
10:30 – 11:00	<i>coffee break</i>	
11:00 – 11:45	<i>Taxing Wages</i> applications to analyze employment-related benefits, including earned ‘in-work tax credits’, unemployment insurance.	AT
11:45 – 12:30	Roundtable discussion of policy considerations/options in taxing wage income; possible applications of <i>Taxing Wages</i> framework.	All
12:30 – 14:00	LUNCH	
14:00 – 17:30	IV. <i>Marginal Effective Tax Rate (METR)</i> framework	Chair DSG
14:00 – 15:00	Marginal effective tax rate analysis – introduction to METR framework, underlying investment theory, key tax and non-tax parameters, overview of policy applications.	SC
15:00 – 15:30	METR analysis in the EU and applications.	JPDL
15:30 – 16:00	Applications of METR analysis in Belgium.	CV
16:00 – 16:30	<i>coffee break</i>	
16:30 – 17:30	Roundtable discussion of policy considerations/options in taxing investment income; possible applications of METR framework.	SC

Thursday 18 June	Topic	
9:00 – 12:30	V. CIT Micro-simulation modelling and database construction	Chair CV
9:00 – 10:00	Introduction to micro-simulation modelling of corporate income tax (CIT). Illustration of modelling of CIT on a sample of 2.	SC
10:00 – 11:00	Data issues: required data, illustrative tax liability simulation, data sources (administrative data versus survey data).	JFR
11:00 – 11:30	<i>coffee break</i>	
11:30 – 12:30	Creation of a CIT database: sampling unit, sample size, stratification criteria and methods, imputation methods (missing data).	JFR
12:30 – 14:00	LUNCH	
14:00 – 16:00	VI. Roundtable discussion on tax implications of the crisis	Chair DSG
	Roundtable discussion of tax implications of the global financial and economic crisis: Pros/cons of alternative tax and expenditure stimulus packages. Considerations in transition to pro-growth tax mixes	All
16:00 – 18:00	Excursion in Dubrovnik	

Friday 19 June	Topic	
9:00 – 12:00	VII. CIT sample file and applications, estimations of revenue impact of CIT reforms	Chair DSG
9:00 – 9:45	Further issues on creation of a CIT database. Verification, calibration (weighting), grossing-up to taxpayer population.	JFR
9:45 – 10:30	Illustration 1: Creation of a CIT sample file. Illustration 2: Micro-simulation of CIT reform.	JFR/SC
10:30 – 11:00	<i>coffee break</i>	
11:00 – 12:00	SEE presentations on recent tax reforms, estimates of impact on tax base/revenues, estimation methods used. – Presentation by Bulgaria. – Presentation by SEE country/economy 2. – Presentation by SEE country/economy 3. – Presentation by SEE country/economy 4.	
12:00 – 13:00	VIII. Future activities of SEE Tax Working Group	Chair DSG
12:00 – 12:30	Review of working group activities over next 6 months: planning for completion of SEE assessments under the IRI exercise, drafting of a report on main findings; planning for future ‘technical workshops’,	SC/EH
12:30 – 12:45	Suggestions for topics for discussions and planning for the next meeting of the working group. Selection of sub-group for planning next meeting. Selection of co-chairs.	All
12:45 – 13:00	Final remarks	SC/DSG/C V
13:00	Close of meeting.	

Safe journey home!