



Strategies for Taxing Wealth: an academic and policy exchange

Monday 15 June 2020

Session 1 | The Politics of Major Tax Reform | 10.30am-12.30pm

Signup link via Zoom for session 1 [here](#).

Chaired by Dr Nora Waitkus (LSE International Inequalities Institute)

Nora Waitkus (@nora_wait

What About Wealth Taxation? The News Media Coverage in Germany with Hendrik Theine

The paper explores the media coverage of wealth and inheritance taxation over the early 21st century (2000 to 2018) based on a large-scale corpus of German daily and weekly newspapers. Drawing on text mining methods and corpus linguistics, it shows that wealth and inheritance taxation is a relatively infrequent topic over the entire period, with the exception of a few intense months of increased reporting. On those occasions (increased media reporting on the topic of wealth and inheritance taxation), the prevailing topic of coverage is the debate over politics. Furthermore, this debate centres on the possible reform processes and the connected difficulties of finding compromise between different actors. Based on social network analysis, the paper also explores the power of agents (both on the organisational and individual level) as the primary definers of social reality. It shows that market-liberal and conservative organisations and economists dominate the news over social-democratic and left-wing ones.

Hendrik Theine ([@tricks_y](#)), PhD is a post-doc researcher at the Institute for Heterodox Economics, WU - Vienna University of Economics and Business. His research focusses on critical political economy analyses in the areas of media, and transformation of work within platform capitalism. Based on a pluralist perspective, he uses both qualitative and quantitative methods, for instance, discourse analysis, text mining and network analysis.

What Determines Taxes on the Rich in Peacetime? with Julian Limberg

Mass interstate warfare is one of the main drivers of taxing the rich. We still know relatively little, however, about the dynamics of taxing the richest members of society in the absence of warfare. One of the major empirical challenges of furthering this research agenda is measuring the tax burden on the rich. To overcome this problem, we propose a comprehensive approach using Bayesian latent variable analysis on a wide array of taxes and indicators. We employ this novel measurement to identify the main determinants of taxing the rich in 19 OECD countries from 1965–2015. In particular, we argue that the extent to which economies have transitioned

Session 2 | Wealth T



Towards an Asset Register for the UK and Beyond with Andres Knobel and Louise Russell-Prywata

Piketty and Zucman have proposed a global public financial register or global asset registry to link taxpayers to assets - of all types - that they own. This linkage between taxpayers and assets is a prerequisite to enforcing a wealth tax, but is far from straightforward. This session will present findings from the Independent Commission for the Reform of International Corporate Taxation (ICRICT)/Tax Justice Network's work to scope out pathways to create an asset register in the UK and beyond, and policy implications from OpenOwnership's work to create transnationally linkable beneficial ownership data.

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