

## Call for papers

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### **Public Utility, Tax Expenditures and the Welfare State (S59)**

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Questions of public utility, and the role of private actors in promoting the public interest are intimately linked to changing conceptions of the role of the state in society. Over the past decades, neoliberal ideology and policies have questioned the scale of the welfare state; political, economic and financial crises have further eroded state capacity and social policies. And most European countries have experienced over the past decades a number of reforms questioning in different ways the role of the state, its domains of action, and the division of tasks between public and private actors.

Tax policies and fiscal tools are crucial in regard to this question (Reich 2010). Studying fiscal welfare (Morel, Touzet and Zemmour 2016) or the "Hidden Welfare State" (Howard 1993), and more specifically the political debates on the question of public utility recognition and on tax legislations related to the involvement of private fortunes or organizations in social policies, is a way to analyse the transformations of the welfare state (or welfare mix) in western countries. What kind of fiscal tools are promoted as a way to encourage third sector development or private investment in welfare policies? If there is a need of a « public utility recognition » by some authorities to enjoy a tax exemption, what are the conditions under which tax exempt status is granted and how have they evolved during the last decades? How are public authorities involved in these topics?

In order to start a dialogue between researchers from different disciplines working on a variety of national contexts, we are looking in particular for: 1) Theoretical and methodological contributions addressing the ways tax expenditures are applied in contemporary welfare states, their evolution over time or the comparison between different national contexts and different sectors of activity. 2) Empirical analyses of the ways the notion of « tax expenditures for public utilities » is applied in different sectors of activity. Contributions could in particular speak to one of the following three axes (but other aspects and panel contributions are possible too):

**1) Fiscal policy debates and the welfare state:** Since the 1990s, all European countries have embarked on a series of reforms to promote philanthropy. Using a political sociology perspective, with a special attention for the role of politics and ideas in shaping the reform process, this axis asks questions such as: What are the policy debates with regard to philanthropy and fiscal expenditures? Who intervenes in these debates? How does the conception of what public utility is evolve? What is the legitimacy of different fiscal tools? And what do these debates tell us on the welfare mix and his evolutions in different countries? What is the role of international contexts and debates (for instance, competition to welcome large non profit organizations).

2) **Inquiring fiscal policy at the "street-level":** The Street-level bureaucracy perspective (Lipsky 2010) has shown the importance of lower-level administrators in public policy implementation, but has rarely been used in regard with fiscal policies. This axis addresses this level of analysis and questions the role of administrators in fiscal policy decision-making. What are the dilemmas the front-line workers in public services (for example: fiscal authorities employees) have to deal with? How do fiscal administrations' employees enact public policy in their routine work? What are the systematic and practical dilemmas these employees must overcome? What are the methodological difficulties for studying tax policy at this level, and how to overcome research barriers?

3) **Tax expenditures as public policy instruments:** In a socio-economic perspective, we would like to analyse reform processes of the welfare states through the development of specific policy instruments, namely tax expenditures for public utility purposes, which remained a blind spot in much of the welfare state literature. What are the consequences of the use of this kind of techniques or policy instruments to attain social goals on the welfare state? How do these transformations in the fiscal system shape the welfare state?

Papers and/or panel proposals must be **submitted through the MyECPR platform by February 15, 2018.**

<https://ecpr.eu/Events/EventDetails.aspx?EventID=115>

Lipsky M. (2010). Dilemmas of the individual in public services. In: Lipsky M, editor. Street-level bureaucracy. Dilemmas of the Individual in Public Services. 2nd edn. New York, NY: Russell Sage Foundation; 2010.

Reich, R. (2010). Toward a political theory of philanthropy. *Giving well: The ethics of philanthropy*, 177–95.

Morel N., Touzet C., Zemmour M., 2016. Fiscal Welfare and Welfare State Reform: A Research Agenda. LIEPP Working Paper, 45.

Howard, Christopher (1993). « The Hidden Side of the American Welfare State », *Political Science Quarterly*, Vol. 108, No. 3 (Autumn, 1993), pp. 403-436