Course description
This module offers an introduction to the economic theory of taxation. In a first step, we discuss normative criteria for evaluating tax systems. The focus of the course then lies on positive tax analysis and discusses the behavioural responses of individuals, households and firms to taxation. In this sense, the course provides a deeper understanding of commodity, income and corporate taxation using microeconomic models. The theoretical insights are supplemented by reading recent empirical studies. Finally, the course analyses taxes as a measure to cope with market imperfections.

Prerequisites and requirements
Basic knowledge of public economics and microeconometrics.
Reading of scientific articles throughout the semester.

Organizational issues in Summer 2018
- ECTS-Credits: 6
- Language: English
- Lecture: Tuesdays, 10.30-12.00, tba (Start: April 16)
- Practice Course: Mondays, 16-18, tba (Start: April 29)
- Course Work: Written exam (90 minutes)

Literature and course materials
Detailed lecture slides and additional references to the literature will be uploaded via ILIAS. The password for ILIAS will be announced in the first lecture.

Lecturers and contact
Jun.-Prof. Dr. Kristina Strohmaier (lecture)
Jonathan Eklund, M.Sc. (practice course)
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