E510A: Advanced Topics in Public Economics

Master Seminar, Summer 2018

Course description
While taxes have been extensively studied in the tradition of neoclassical models, insights of behavioral economics have started to complement this literature, which has in some aspects failed to explain real-world behavior of individuals and firms. This master seminar will deal with selected topics in behavioral taxation. The main objective of this seminar is to prepare students to write a master thesis. The ability and willingness to read scientific papers are essential.

Prerequisites and requirements
Interest in public economics and behavioral taxation.
Intermediate knowledge in microeconometrics.

Organizational issues in Summer 2018
- ECTS-Credits: 9
- Language: English
- Course work and grading
  - Seminar thesis, 15-18 pages (60%)
  - Oral presentation, 30 minutes (20%)
  - Discussion of a co-paper, 5 minutes (15%)
  - Participation in the general discussion (5%)
- Schedule:

<table>
<thead>
<tr>
<th>Date</th>
<th>Time</th>
<th>Location</th>
<th>Activity</th>
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<tbody>
<tr>
<td>April 23, 12:00 am</td>
<td>HS E05</td>
<td>Preparatory meeting</td>
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<tr>
<td>April 25</td>
<td>E-mail</td>
<td>Topic allocation</td>
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<td>May 8</td>
<td>E-mail</td>
<td>Written outline</td>
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<tr>
<td>June 29, 14:00 pm</td>
<td>My office</td>
<td>Term paper due</td>
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<tr>
<td>July 2</td>
<td>E-mail</td>
<td>Allocation of co-paper</td>
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<tr>
<td>July 13, 9:00 am</td>
<td>GMS</td>
<td>Workshop with presentations</td>
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- Important: in case you cannot attend the preparatory meeting, please send me an email to register for the seminar (k.strohmaier@uni-tuebingen.de)!

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List of Topics

1. **Tax salience**

2. **Tax moral**

3. **Tax shaming**

4. **Tax complexity**

5. **Rewards and tax compliance**

6. **Behavioral equivalence of income and consumption taxes**

7. **Tax framing**

8. **Perception of marginal tax rates**

9. **Fairness and taxation**

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10. Peer effects and social norms in tax compliance