E411 Economics of Taxation

Content & Objectives:
This master-level course will present a unified framework in which tax policy and its consequences can be analyzed. We introduce basic concepts used in public economics and some fundamentals of economic modeling. Beside theoretical approaches, it will also be demonstrated how theoretical work has influenced empirical research by discussing recent research papers from the field. These research papers will be studied in a tutorial. We will deal with the following topics:

1. Taxes and labor supply
2. Income taxation
3. Commodity taxation
4. Taxes, corporate finance and investment
5. Taxes and foreign direct investment
6. Taxes, multinational firms and profit shifting

Readings:
The lecture part of the course will to some extent follow the textbook by Christian Keuschnigg: Keuschnigg, Christian “Öffentliche Finanzen: Einnahmenpolitik”, Mohr Siebeck, Tübingen, 2005. Since this book is in German, an English manuscript will be provided.

Other relevant literature:

The research papers discussed in the tutorial will be provided on a weekly basis.

Method of Assessment:
Assessment is based on a written exam (90 Minutes). To participate in the exam, all students are required to successfully complete an assignment (course work). More information on the latter will be provided in the Tutorial.
Course Details:

2h Lecture (Tuesday, 10-12, first lecture on April 16, 2019, Seminar room 207, Nauklerstr. 50)
2h Tutorial (Wednesday, 10-12, first tutorial on April 24, 2019)

You can earn 9 ECTS-Credits

The course will be held in English language