



# E411 Economics of Taxation

## Content & Objectives:

This master-level course presents 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. I will upload lecture slides, a script, and research papers on ILIAS (on a weekly basis).

We will deal with the following topics:

1. Introduction
2. Deadweight Loss and Tax Incidence Analysis
3. Labor Supply and Taxes
4. Optimal Income Taxation
5. Commodity Taxation
6. Taxes and Investment
7. Taxes and International Portfolio Investment
8. Taxes and Foreign Direct Investment
9. Taxes and International Profit Shifting

## **Readings:**

Research papers, a script, and lecture slides will be provided.

## **Method of Assessment:**

Assessment is based on an exam (in July).

## **Course Details:**

Lecture (weekly; start April 20, 2023)

Tutorial (weekly; start April 20, 2023)

You can earn 9 ECTS-Credits

ILIAS password: EoTS2023