

Tax Policy

Steuerpolitik

Module Number |

Degree | Master

Semester | Summer

Course Type | Lecture/Tutorial

Participation Limit | None

Creditable for | Compulsory elective (FACT)

Contact Hours | 4 SWS

Number of Credits | 5 ECTS

Language | English

Chair | Economics, esp. Public Finance

Lecturer | Prof. Dr. Dominika Langenmayr

Learning Outcomes

- Students have a broad and detailed understanding for the complex effects of taxation.
- Students gain the ability to discuss and evaluate tax policies.
- After completing the course, the students are able to use advanced economic methods and can also apply them in different contexts.

Module Content

- Social welfare and the objectives of the government
- Taxation of goods and services
- Optimal income taxation
- Taxation and risk-taking
- Tax evasion and policy measures against it
- Capital and corporate taxation
- International tax competition

Teaching Methods

- Lecture
- Tutorial
- Discussion
- Guided Readings

Grading

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| • Handing in solutions to (at least) 3 problems sets | 30 % |
| • Written exam | 70 % |

Assessment criteria in detail

- The solutions to at least 3 problem sets have to be handed in before the respective tutorials. Solutions to additional problem sets may be handed in as well, in this case the 3 best solutions count for the grade.
- Written exam (60 minutes) at the end of the term.
- Splitting the assessment into problem sets and a final exam guarantees that the long-term effort of the student is rewarded and lowers the workload of students during the examination period.

Average Workload

28 h = Time of attendance lecture

30 h = Preparation and postprocessing lecture

28 h = Time of attendance tutorial

30 h = Preparation and postprocessing tutorial

30 h = Exam preparation

146 h = Total workload

Previous Knowledge/Prerequisites

- Intermediate microeconomics
- Solid knowledge of mathematics (e.g. maximization problems)

Readings

- J. Gruber, Public Finance and Public Policy, Worth Publishers, 2007 (2nd edition)
- J. Hindriks und G. D. Myles, Intermediate Public Economics, MIT Press, 2013 (2nd edition)
- G. D. Myles, Public Economics, Cambridge University Press, 2008
- B. Salanié, The Economics of Taxation, MIT Press, 2011 (2nd edition)