Tax Policy
Steuerpolitik

Module Number |
Degree | Master
Semester | Summer
Course Type | Lecture/Tutorial
Participation Limit | None
Creditable for | Compulsory course (Taxation), 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

- Written exam   100 %

Assessment criteria in detail

- Written exam (90 minutes)

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

- 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)