

Prof. Dr. Dr. Giacomo Corneo and Dr. Ulrich Schneider

Taxation

SS 2022

Lecture: Mondays 16-18, HS 106

25.IV. Introduction

Lit.: Homburg, S. (2015): Allgemeine Steuerlehre, München: Verlag Vahlen, Kap. 1.
Keuschnigg, C. (2005): Öffentliche Finanzen: Einnahmepolitik, Tübingen: Mohr Siebeck, Kap.
I. Gruber, J. (2005): Public Finance and Public Policy, New York: Worth Publishers, Ch. 18.

2.V. Tax schedules and tax progression

Lit.: Homburg (2015), Kap. 3. Keuschnigg (2005), S. 39-45. Jakobsson, U. (1974), On the measurement of the degree of progression, Journal of Public Economics 5, 161-168.

9.V. Taxation of couples

Lit.: Homburg (2015), Kap. 3. Corneo, G. (2013), A note on the taxation of couples under income uncertainty, Finanzarchiv 69, 129-134.

16.V. Taxation and labor supply

Lit.: Keuschnigg (2005), S. 53-61. Salanié, B. (2003): The Economics of Taxation, Cambridge: MIT Press, S. 18-25.

23.V. Taxation and saving

Lit.: Keuschnigg (2005), S. 177-185. Salanié (2011), S. 25-31.

30.V. Taxation and risk taking

Lit.: Keuschnigg (2005), S. 229-246. Salanié (2011), S. 30-33.

13.VI. Tax evasion

Lit.: Allingham, M. & A. Sandmo (1972): Income tax evasion: A theoretical analysis, Journal of Public Economics 1, S. 323-338.

20.VI. *Taxation and investment*

Lit.: Cansier, D. & D. Wellisch (1989): Steuerwirkungen nach dem neoklassischen Investitionsmodell, *Steuer und Wirtschaft* 2, S. 158-164. Keuschnigg (2005), S. 257-280. Gruber (2005), Ch. 24.

27.VI. *Tax incidence*

Lit.: Homburg (2015), Kap. 4. Salanié (2011), S. 41-61. Braulke, M. & G. Corneo (2004), Capital taxation may survive in open economies, *Annals of Economics and Finance* 5, 237-244.

4.VII. *The deadweight loss of taxation*

Lit.: Dahlby, B. (2008): *The Marginal Costs of Public Funds*, Cambridge: MIT Press, Ch. 2. Keuschnigg (2005), S. 61-66.

11.VII. *Optimal indirect taxation*

Lit.: Salanié (2011), S. 67-81. Sandmo, A. (1981), Optimale Besteuerung - Eine Einführung in die Literatur, in: Rose, M., Wenzel, H. & W. Wiegard (Hrsg.): *Optimale Finanzpolitik*, S. 70-90. Gruber (2005), Ch. 20.

18.VII. *Optimal direct taxation*

Lit.: Salanié (2011), S. 83-107. Saez, E. (2001), Using elasticities to derive optimal income tax rates, *Review of Economic Studies* 68, S. 205-229. Corneo, G. (2018), Time-poor, working, super-rich, *European Economic Review* 101, S. 1-19.

Tutorial: Wednesdays 14-16, HS 106

04.05.2022	Fundamentals of taxation
18.05.2022	Joint taxation and labor supply
01.06.2022	Taxation and savings
15.06.2022	Taxation and risk taking
29.06.2022	Taxation and investment
13.07.2022	Optimal taxation