Syllabus

Name:

FiWi IV: Optimal Taxation

Responsible:

Professor Hans Fehr, Chair of Public Finance

Program: Master  
Type: Lecture  
Term: Winter  
ECTS: 6 CP

Contents & Objectives:
The course deals with the design of an optimal tax system. The students will learn what are the criteria to be met for a tax system to be optimal. Lectures will provide key rules for taxing commodities as well as income and capital. These rules will be further studied by examining specific taxation issues such as the Eco-tax or Gender-based taxation. The course will be based on Prof. Fehr's lecture notes available in German (English notes will also become available) as well as Sørensen (2010). For further reference students can consult both Kaplow (2010) and Gruber (2010).

Prerequisites:
Students that attend this course should have some basic knowledge in microeconomic theory.

Course Structure:

<table>
<thead>
<tr>
<th>Week</th>
<th>Content</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-3</td>
<td>Optimal commodity taxation</td>
</tr>
<tr>
<td>4-5</td>
<td>Optimal taxation of income</td>
</tr>
<tr>
<td>6-7</td>
<td>Taxation of Families</td>
</tr>
<tr>
<td>8-10</td>
<td>Capital income taxation</td>
</tr>
<tr>
<td>11-12</td>
<td>International tax competition</td>
</tr>
</tbody>
</table>

Literature:
Relevant lecture notes will also be provided.

Grading:
There will be a 60 min graded exam at the end of the semester.

Contact:
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