

## Syllabus

<b>Name:</b>			
<b>FiWi IV: Optimal Taxation</b>			
<b>Responsible:</b>			
Professor Hans Fehr, Chair of Public Finance			
<b>Program:</b>	<b>Type:</b>	<b>Term:</b>	<b>ECTS:</b>
Master	Lecture	Winter	6 CP
<b>Contents &amp; Objectives:</b>			
<p>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) .</p>			
<b>Prerequisites:</b>			
Students that attend this course should have some basic knowledge in microeconomic theory.			
<b>Course Structure:</b>			
<b>Week</b>	<b>Content</b>		
1-3	Optimal commodity taxation		
4-5	Optimal taxation of income		
6-7	Taxation of Families		
8-10	Capital income taxation		
11-12	International tax competition		

<b>Literature:</b>
<p>Gruber, J. (2010): Public Finance and Public Policy, 3rd Edition. New York: Worth Publishers.          Kaplow, L. (2008): The Theory of Taxation and Public Economics, Princeton University Press.          Sørensen, P.B. (2010): The Theory of Optimal Taxation: New Developments and Policy Relevance, Danish Journal of Economics 148.          Relevant lecture notes will be also provided.</p>
<b>Grading:</b>
There will be a 60 min graded exam at the end of the semester.
<b>Contact:</b>
<p>Dr. Hans Fehr, Professor (<a href="mailto:hans.fehr@uni-wuerzburg.de">hans.fehr@uni-wuerzburg.de</a>)          Dr. Eva Garcia Moran (<a href="mailto:eva.garcia-moran@uni-wuerzburg.de">eva.garcia-moran@uni-wuerzburg.de</a>)</p>