

Seminar Social Security and Taxation

Master, Winter 2023/2024

Course Description

This winter term, the seminar looks at the incidence of corporate taxes on wages and employment, focusing on the distribution of the tax burden between workers and firms. While first cross-country research designs suffered from finding valid control groups, the literature has moved on to within-country studies, and conceptually links tax incidence on wages with rent-sharing and profit-shifting behavior of firms. In the seminar, we will try to get an overview on this strand of literature while also digging deeper into the role of labor market institutions in determining the incidence of taxes. Besides getting insights on corporate tax incidence, the course also serves as a preparatory exercise to write an empirical master thesis in the area of applied economic research.

Prerequisites and requirements

Interest in reading and discussing economic literature. Advanced knowledge of microeconomics and applied microeconometrics.

Organizational issues in Winter 2023/2024

- ECTS-Credits: 6
- Dates (Tuesdays 12.30-14.00 in room S06 S01 A31)
 - October, 17th: welcome meeting
 - October, 24th: topic allocation (no meeting)
 - November, 28th: feedback session
 - December, 5th: presentation day
 - January, 23th: submission seminar thesis (no meeting)
- Course work and grading
 - Writing a seminar thesis, 20 pages (70%)
 - Presentation of the seminar thesis (30%)

Literature and course materials

All materials, research paper and slides will be provided on Moodle.

Contact

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