

# Social Security and Taxation I

## —Theory and Policy—

Master, Winter 2023/24

### Course description

This module offers an introduction to the economic theory of taxation. The master-level course introduces basic concepts used in public economics and some fundamentals of economic modeling. In a first step, we discuss normative criteria for evaluating tax systems. The focus of the course then lies on positive tax analysis and discusses the behavioural responses of individuals, households and firms to taxation. In this sense, the course provides a deeper understanding of commodity, income and corporate taxation using microeconomic models. The theoretical insights are supplemented by students projects in which they discuss recent topics in tax policy analysis.

### Prerequisites and requirements

Basic knowledge of public economics and microeconometrics.  
Reading of scientific articles.

### Organization of this course

- ECTS-Credits: 6
- Format: Lecture, tutorials, project (language: English / German)
- Date
  - Wednesdays, 10.30-14.00 am (starting October 11, 2022)
  - Room R12 R06 A93
- Course Work
  - Exam (60 minutes)
  - Project

### Literature and course materials

Lecture slides and additional references to the literature will be uploaded in Moodle.

### Lecturer and contact

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