Public Economics (I) – Public Revenue

Thursdays 9:10 – 12:00
Professor Chih-Chin Ho

Main References:
Public Sector Economics (Richard Tresch: 2008)
Economics of the Public Sector (Joseph Stiglitz: 2001)
Public Finance (John Andersen: 2005)
Public Finance and Public Policy (Jonathan Gruber: 2005)

Selected Journals:
Journal of Public Economics / Journal of Economic Literature
American Economic Review / Journal of Political Economy

Part I: Theory and Institution

Lecture 1: September 15, 2011
Economics of Taxation: Theoretical Framework and Policy Perspectives

Lecture 2: September 22, 2011
Taxation and Efficiency: The Measure of Excess Burden

Lecture 3: September 29, 2011
Taxation and Equity: The Benchmark of Tax Incidence

Lecture 4: October 6, 2011
Optimal Commodity Taxation: The Ramsey Rule

Lecture 5: October 13, 2011
Optimal Income Taxation: Efficiency versus Equity

Lecture 6: October 20, 2011
Tax Administration: Enforcement and Taxpayer Service

Lecture 7: October 27, 2011
Tax Compliance: Tax Evasion and Tax Avoidance

Lecture 8: November 3, 2011 - Midterm
Public Economics (I) – Public Revenue

Thursdays 9:10 – 12:00
Professor Chih-Chin Ho

Part II: Policy and Practice

Lecture 9: November 17, 2011
Taxation of Labor Income: Payroll Taxes

Lecture 10: November 24, 2011
Taxation of Capital Income: Capital Gains Taxes

Lecture 11: December 1, 2011
Taxation of Wealth Transfer: Estate and Gift Taxes

Lecture 12: December 8, 2011
Taxation of Consumption: Excise and Sales Taxes

Lecture 13: December 15, 2011
Individual Income Taxation

Lecture 14: December 22, 2011
Corporate Income Taxation

Lecture 15: December 29, 2011
Tax Expenditure: Tax Credits and Offsets

Lecture 16: January 5, 2012
Tax Reform: Policy Perspectives and Limitations

Lecture 17: January 12, 2012 – Final Exam