The Economics of Tax Evasion

Prof. Dr. Emanuel Hansen
Center for Economic Studies

Sommersemester/summer semester 2026

The seminar reviews classical and recent literature on tax evasion. We will discuss papers that (i) study individual tax-evading behavior and its determinants, (ii) estimate tax evasion in the aggregate and its effects on inequality, and (iii) investigate the effects of tax-enforcement policies. The focus of this seminar will be on empirical studies, but we will also cover some theoretical papers.

Studiengang: *Program:*	BSc
Termin Vorbesprechung (tt.mm.jjjj): *Date of preliminary meeting (dd.mm.yyyy):*	04.02.2026
***Bearbeitungszeitraum für die Hausarbeit:** **Working period for term paper:*	13.03.-10.04.2026
***Seminartermin:** **Seminar date:*	7.-8.5. & 21.-22.05.2026
Veranstaltungsort: *Venue:*	Munich
falls außerhalb: Kostenschätzung: *if out of Munich: estimated costs:*	€
Sprache: *Language:*	English
Empfohlene Vorkenntnisse: *Recommended courses:*	Public Economics (Fiwi II), Empirical Economics, Econometrics
Methodischer Schwerpunkt: *Methodological background:*	Theory and Empirics
***Grundlagenliteratur:** **Basic references:*	Luttmer, Erzo and Monica Singhal (2014): “Tax Morale”, Journal of Economic Perspectives, 28 (4), 149-168. Slemrod, Joel (2007): “Cheating Ourselves: The Economics of Tax Evasion”, Journal of Economic Perspectives 21: 25-48. Slemrod, Joel (2019): “Tax Compliance and Enforcement”, Journal of Economic Literature 57 (4), 904–954.
***Kontakt:** **Contact:*	emanuel.hansen@econ.lmu.de

* Optional (falls schon bekannt) / optionally (if already known)