

Corporate Tax Competition and Profit Shifting

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LS (Seminar) Economic Policy and MPI

Sommersemester/summer semester 2026

The fact that many large, multinational firms pay very little corporate taxes has led to several recent policy initiatives, such as the OECD's base-erosion-and-profit shifting measures, or the introduction of a Global Minimum Tax. In this seminar we cover the location, investment, financing and profit-shifting decisions that multinational firms can take to reduce their global tax burden. We then look at various government policies that aim to enforce corporate taxes on multinationals firms, both at the national and at the supranational level.

The seminar is offered in parallel to the M6 course "Tax Policy and Multinational Firms". Students are encouraged to also attend this course (for credit) in order to get an introduction to this active research field and have a stronger background when writing their term papers. For this reason, the term papers for the seminar are written during the term (in June). In the blocked seminar at the end of the term, students present their term papers and discuss its policy implications. The topics for the term papers are drawn from recent publications in leading international journals and cover both theoretical and empirical work.

Studiengang: <i>Program:</i>	MSc
Termin Vorbesprechung (tt.mm.jjjj): <i>Date of preliminary meeting (dd.mm.yyyy):</i>	03.02.2026
*Bearbeitungszeitraum für die Hausarbeit: <i>*Working period for term paper:</i>	June 2026
*Seminartermin: <i>*Seminar date:</i>	09 - 10 July 2026
Veranstaltungsort: <i>Venue:</i>	LMU Munich
falls außerhalb: Kostenschätzung: <i>if out of Munich: estimated costs:</i>	€
Sprache: <i>Language:</i>	English
Empfohlene Vorkenntnisse: <i>Recommended courses:</i>	Public Economics
Methodischer Schwerpunkt: <i>Methodological background:</i>	Theory and Empirics
*Grundlagenliteratur: <i>*Basic references:</i>	Devereux, M., Loretz, S. (2013). What do we know about corporate tax competition? National Tax Journal 66(3), 745-773. Keen, M., Konrad, K. (2013): The theory of international tax competition and coordination. Handbook of Public Economics, Vol. 5, Ch. 5, 257-325.
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* Optional (falls schon bekannt) / optionally (if already known)