

„Topics in Tax Policy and Public Finance“

LS (Seminar) Chair of Public Economics
Wintersemester/winter semester 2026/27

Rising market power, stagnant growth, technological change, and rising income and wealth inequality have renewed interest in how tax systems can be designed to raise revenue equitably in contemporary economies, while promoting efficiency. This seminar introduces students to state-of-the-art research in public economics, with a particular focus on tax policy, its behavioral effects on households and corporations and its distributional implications. We explore how tax incentives shape economic activity and revenue generation and to what extent it can address inequality. A central theme will be the interaction between households and firms in the context of labour income and capital taxation, namely, how taxes influence both the generation of income within firms and its allocation to households through wages, dividends and other returns. The seminar will explore themes on the taxation of corporations and high-income individuals, international capital flows and tax avoidance, households finance and consumption taxes. Students will engage critically with both theoretical and empirical inquiry in Public Economics and with ongoing policy debates at the frontier of research.

Studiengang: <i>Program:</i>	MSc
Termin Vorbesprechung (tt.mm.jjjj): <i>Date of preliminary meeting (dd.mm.yyyy):</i>	Ende September, tbd
*Bearbeitungszeitraum für die Hausarbeit: <i>*Working period for term paper:</i>	19.10. -16.11.2026
*Seminartermin: <i>*Seminar date:</i>	10. / 11.12.2026
Veranstaltungsort: <i>Venue:</i>	LMU
falls außerhalb: Kostenschätzung: <i>if out of Munich: estimated costs:</i>	0 €
Sprache: <i>Language:</i>	English
Empfohlene Vorkenntnisse: <i>Recommended courses:</i>	Bachelor level microeconomics & econometrics, public economics
Methodischer Schwerpunkt: <i>Methodological background:</i>	Optimal taxation theory, empirical analysis (OLS, Panel Data, DID, RDD, etc.)
*Grundlagenliteratur: <i>*Basic references:</i>	Auerbach, A. J., Chetty, R., Feldstein, M., & Saez, E. (Eds.). (2013). Handbook of public economics (Vol. 5). Newnes.
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* Optional (wenn der genaue Termin nicht bekannt ist, bitte Zeitraum angeben) / optionally (If the exact date is unknown, please provide an approximate time period)