



LUDWIG-
MAXIMILIANS-
UNIVERSITÄT
MÜNCHEN

VOLKSWIRTSCHAFTLICHE FAKULTÄT
DEPARTMENT OF ECONOMICS



Tax and Fiscal Policy
Prof. Dr. Dr. h.c. Clemens Fuest
LS (Seminar) Chair of Public Economics
Wintersemester/winter semester 24/25

The rise in the concentration of high-income earners, international tax avoidance, evolving labor market dynamics, and climate change pose diverse challenges for policymakers in crafting tax and redistribution systems that are both efficient and equitable. This seminar delves into various tax policy instruments (such as income taxation, wealth taxation, and business taxation) and explores how taxpayers and businesses react to the incentives linked with these instruments. Specifically, we examine how high-income individuals adjust their behavior to changes in taxation, the impact of corporate income tax on different stakeholders, the efficacy of measures aimed at enforcing tax compliance and the alignment of incentives with climate policy objectives.

Studiengang: <i>Program:</i>	MSc
Termin Vorbesprechung (tt.mm.jjjj): <i>Date of preliminary meeting (dd.mm.yyyy):</i>	25.09.2024
*Bearbeitungszeitraum für die Hausarbeit: <i>*Working period for term paper:</i>	21.10. - 18.11.2024
*Seminartermin: <i>*Seminar date:</i>	02./03.12.2024
Veranstaltungsort: <i>Venue:</i>	Munich
falls außerhalb: Kostenschätzung: <i>if out of Munich: estimated costs:</i>	0 €
Sprache: <i>Language:</i>	English
Empfohlene Vorkenntnisse: <i>Recommended courses:</i>	Master 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>	Handbook of Public Economics
*Kontakt: <i>Contact:</i>	Amelie Grosenick amelie.grosenick@econ.lmu.de

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