Taxation and Labor Supply
(Arbeitseinkommens- und Verbrauchsbesteuerung)

Dozent           Raum     Telefon     Sprechstunde
Prof. Dr. Thiess Büttner     LG 6.111     5302-200     n.V. über Sekretariat

Contents:
The course is concerned with the effects of taxation and welfare programs on the labor supply of private households from a theoretical as well as an empirical perspective. The lecture covers implications for the supply of hours, participation decisions, and tax evasion. Various details of the tax system are considered including progressive income taxes and allowances, consumption taxes, and also welfare aid. Key contributions and controversies are reviewed and also recent approaches to empirical testing and identifying tax effects in the data are discussed.

Learning Objectives:
Students learn
- how to apply the economic decision model to questions of household taxation
- to analyse the consequences of key features of the tax system on labor supply decisions including hours and participation
- how the microeconomic theory can be used to make quantitative assessments of tax systems
- what are the main empirical results and studies which are used in the current policy studies
- what are new econometric approaches to study effects of taxation on labor supply decisions.

Literature:

Time and Place:
Lecture: Monday 3:00 pm – 4:30 pm, LG 0.142. Starting from 23.04.2012.

Stand 27.03.2012