Description:
The course will discuss the design of an optimal tax system. First, students will learn what criteria have to be met for a tax system to be optimal. Lectures will introduce key rules for taxing commodities as well as income and capital.
Examining specific taxation issues such as eco-tax, family taxation and the taxation of international enterprises, students will then gain more in-depth insights into these rules.
Reading: Lecture notes will be provided.

Outline of syllabus:
1. Optimal commodity taxation
2. Optimal income taxation
3. Optimal taxation of families
4. International tax competition

Intended learning outcomes
After completing this module students have a basic understanding of what is meant with "optimal taxation". They are able to apply this concept to specific normative questions of tax policy in practice. Students also learn to prepare and present short papers, where they discuss specific normative policy issues in groups.

Language of assessment: German, English