

Econ3162
Public Finance (II)

2023/02/15

關鍵字: 租稅轉嫁、無謂損失、租稅競爭、避稅、地方分權

Keywords: tax shifting, deadweight loss, tax competition, tax avoidance, fiscal federalism

Time: 12:10-3:00pm Wednesday Classroom: TSMC 224

Instructor: Wu, Shih-Ying (吳世英)

Office: TSMC711 ext: 62031 E-mail: wus@mx.nthu.edu.tw

Office hour: Thursday 1-2pm or by appointment

TA: TBD

Course website: Tsing Hua eeclass system at <https://eeclass.nthu.edu.tw/>

Introduction:

The principal objective of this course is to provide a working knowledge of modern theoretical techniques for investigating how taxes affect economic behaviors and how tax policies can be evaluated. The course will also provide empirical findings relevant for evaluating the theoretical arguments. In addition, the course will introduce the revenue systems and ongoing tax issues in Taiwan.

Required readings:

Rosen, Harvey S. and Ted Gayer, *Public Finance*, 10th edition, McGraw-Hill Book Co. 2014. (earlier editions are fine.) (Yeh-Yeh Book Gallery, 雙葉書廊)

Topics:

Part I: about 5 weeks

1. Taxation and income distribution
2. Taxation and efficiency
3. Efficient and equitable taxation

Part II: about 6 weeks

4. The personal income tax
5. Personal taxation and behavior
6. The corporation tax

Part III: about 4 weeks

7. Public finance in a federal system
8. Deficit finance
9. Fundamental tax reform (optional)

Exams:

Quiz 1: Wk 05, 12:20-1:20pm, March 15

Quiz 2: Wk 14, 12:20-1:20pm, May 17

The midterm exam: Wk 09, April 12

The final exam: Wk 17, June 07

*The class on June 01 will be replaced with online video.

*There will be no class on April 05 (Tomb sweep day) and June 14 (for early upload of grades for graduating students).

Instruction:

Most of the materials, including relevant policy issues, will be lectured and discussed. Nevertheless, the students are encouraged to volunteer opinions and raise related issues in the classes.

Grading Policy: We will hold two exams and two quizzes to determine final grades. Each of the two exams will comprise 35% of the final score, respectively, while each of the two quizzes will comprises 15%, respectively.