

**Econ3162**  
**Public Finance (II)**

2023/02/21

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 104

Instructor: Wu, Shih-Ying (吳世英)

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Office hour: Wednesday 11-12noon or by appointment

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

TA: TBD

**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:**

Hyman, David N., Public Finance: A Contemporary Application of Theory to Policy, 12 edition, 2021 (Yeh-Yeh Book Gallery, 雙葉書廊)

**Topics:**

Part 3: about 5 weeks

Ch. 10 Introduction to Government Finance

Ch. 11 Taxation, Prices, Efficiency, and the Distribution of Income

Ch. 12 Budget Balance and Government Debt

Part4: about 7 weeks

Ch. 13 The Theory of Income Taxation

Ch. 14 Taxation of Personal Income in the United States (and Taiwan)

Ch. 15 Taxation of Corporate Income

Ch. 16 Taxes on Consumption and Sales

Part III: about 1 week

Topic: Public finance in a federal system (recorded lecture)

**Exams:**

Quiz 1: Wk 06, 12:20-1:20pm, March 27

Quiz 2: Wk 14, 12:20-1:20pm, May 22

The midterm exam: Wk 10, April 24

The final exam: Wk 17, June 12

\* The lecture for “Ch. 22 Public finance in a federal system” is pre-recorded video.

\*There will be no class on February 28 (Peace Memorial Day), April 3

(Intercollegiate Activity Day) and June 19.

**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.

\*\*All electronic devices and the use of AI are prohibited in all tests, including quizzes and exams.