

Advanced Study of Public Finance (Fall)

Microeconomics of Taxation

Instructor: Prof. Yukinobu Kitamura

Required (1st yr.) / Specialized Subjects / 2 credits

Objective:

To provide a basic framework of public finance, at microeconomic level, starting from a general theory of taxation on commodity, income and corporate profits and then extending issues of tax evasion, and compliance, and tax reform.

Teaching Method:

Lecture is given and then discuss on the topic. Sometimes, exercise is given for clarifying your understanding.

Covered Topic:

A Framework of Taxation
Consumption Taxation
Individual Income Taxation
Corporate Taxation
Capital Income Taxation
Inheritance and Gift Taxation
Tax Compliance and Evasion
Tax Reform

Course Plan

- 1 A Framework of Taxation (1)
- 2 A Framework of Taxation (2)
- 3 Consumption Tax (1)
- 4 Consumption Tax (2)
- 5 Individual Income Tax (1)
- 6 Individual Income Tax (2)
- 7 Corporate Tax (1)
- 8 Corporate Tax (2)
- 9 Capital Income Tax (1)
- 10 Capital Income Tax (2)
- 11 Inheritance and Gift Tax
- 12 Tax Compliance and Evasion (1)
- 13 Tax Compliance and Evasion (2)
- Other Tax Reform (1)
- Tax Reform (2)

Method of Evaluation :

Term paper and class participation.

Textbooks :

- Lecture note is provided on website. (<http://www.ier.hit-u.ac.jp/~kitamura>)
- Jean Hindriks and Gareth D. Myles, *Intermediate Public Economics*, The MIT Press.
 - Joseph E. Stiglitz, *Economics of The Public Sector*, W. W. Norton.
 - A. B. Atkinson and J. E. Stiglitz, *Lectures on Public Economics*, Princeton University Press.
 - B. Salanié, *The Economics of Taxation*, The MIT Press

Lecturer's Comments to Students :

Students are expected to have a basic knowledge of macroeconomics, microeconomics and statistics.

Questions/Comments :

Questions and Consultations are accepted before and after class