

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:

- No.1 A Framework of Taxation (1)
- No.2 A Framework of Taxation (2)
- No.3 Consumption Tax (1)
- No.4 Consumption Tax (2)
- No.5 Individual Income Tax (1)
- No.6 Individual Income Tax (2)
- No.7 Corporate Tax (1)
- No.8 Corporate Tax (2)
- No.9 Capital Income Tax (1)
- No.10 Capital Income Tax (2)
- No.11 Inheritance and Gift Tax
- No.12 Tax Compliance and Evasion (1)
- No.13 Tax Compliance and Evasion (2)
- No.14 Tax Reform (1)
- Other 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.