UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Taxation, Efficiency and Welfare

2223-3-E3301M200

Learning objectives

This course aims at leading the student to apply the techniques and the notions he/she acquired in his/her previous years to the analysis of the main issues raised by contemporary taxation systems.In particular, by the end of the course the student shall know how: a) to describe the features and analyze the implications of main theoretical models used in the literature to study optimal taxation of incomes, consumption and profits in domestic contexts; b) to critically discuss real-world models of income, consumption and profit taxes applied in Europe and in the US; c) to analyze the issues raised by the application of income, consumption and profit taxes in an international context and to critically discuss the solutions proposed in the contemporary debate. This year, the course will be focussed, in particular, on the reform of the Italian tax system

Contents

Taxes on personal income, consumption and corporate income: theory and application.
Tax evasion.
Elements of international taxation.

Detailed program

First part:
General characteristics of tax systems and tax systems.
Taxes on personal income and consumption: theoretical analysis.
Taxes on personal income and consumption in Italy and Europe.

Second part:

Tax administration and evasion.
Taxes on corporate profits in the national context.
Taxes on the profits of multinationals.
Welfare and taxation.

Prerequisites

Surplus calculation for consumers and producers.

Maximization of functions of more than one variable: derivation and interpretation of first and second order conditions.

Interpretation of integral functions.

Teaching methods

Frontal teaching (lessons, exercises and group work).

Assessment methods

Written exam with intermediate test on the first part and final test. Possible oral.

Textbooks and Reading Materials

Lecture notes and slides available on the elearning website.

Semester

Second semester

Teaching language

Italian

Sustainable Development Goals

DECENT WORK AND ECONOMIC GROWTH | REDUCED INEQUALITIES | CLIMATE ACTION