UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

## COURSE SYLLABUS

## How to use fiscal policy to increase environmental and social sustainability

2223-BbetweenSDG-07-02

## Module description

The module intends to analyze the role of taxes for the environmental and social sustainability of economic activities, in a market economy context through a mixed method, with written lecture notes, recorded lessons and streaming meetings (possibly replaceable by face-to-face meetings).

## Learning goals

Equity and efficiency of fiscal policies and taxes.
Negative externalities, corrective taxes, environmental taxes, emission permits.
Inequality between countries and within countries: concept and measure.
Progressivity of taxes.

## General goal

Ability to participate consciously and informedly in the debate on the use of fiscal policies for environmental sustainability and for the reduction of inequality.

## Specific skills and competences

None

## Sustainable Development Goals of the 2030 UN Agenda

Goal 10: Reduced inequalities
Goal 12: Responsible consumption and production.
Goal 13: Climate action

## Breakdown of meetings

Session 1: Introduction to optimal property and income taxes and overview of the role of environmental and social sustainability. Discussion based on a written handout available on e-learning. Concepts of microeconomics; negative externalities and corrective taxes. Discussion of lesson 2 (recorded). Environmental taxes and pollution permits. Discussion of lesson 3 (recorded).

Session 2: Inequality in the world. Discussion of lesson 4 (recorded). Inequality within countries. Discussion of lesson 5 (recorded).

## Number of participants

No maximum number

## Language used in meetings

Italian

## Delivery period of the module

April 2023

## Methods of assessing the outcomes of the learning process

Written text with open and close questions.

Dems

## Sustainable Development Goals

REDUCED INEQUALITIES | RESPONSIBLE CONSUMPTION AND PRODUCTION | CLIMATE ACTION

