UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

SYLLABUS DEL CORSO

Tassazione, Efficienza, Benessere

2425-3-E3301M200

Learning objectives

This course aims at leading the student to analyze and apply the principles of economic efficiency, vertical and horizontal equity to the design and administration of modern tax systems. By the end of the course the student shall know how: a) to describe and analyze critically the main issues associated with the design and administration of personal income taxes and consumption taxes; b) to understand the causes and consequences of tax evasion and of international tax avoidance; c) to critically discuss contents and outomes of the public debate on tax systems and their reform.

Contents

Taxes on personal income, personal wealth and consumption.
Tax evasion in a domestic context.
Profit taxes and international tax avoidance..

Detailed program

First part:

Basic concepts:
a) efficiency, vertical and horizontal equity;
b) the revenue/Gdp ratio;
c) tax progressivity vs flat tax; individual or family taxation
d) the role of consumption taxes.
e) taxation and welfare.

Personal income taxes:
a) which tax base?
comprehensive income tax; treatment of savings; schedular approach;
b) which tax rate?
marginal and average effective tax rates;
behavioural elasticity and the Laffer curve;
propensity for redistribution and progressivity measurement;
optimal taxes
c) taxing personal wealth?

Second part:

Consumption taxes:
a) ad valorem and excise taxes; VAT functioning
b) shifting and incidence;
c) optimal consumption taxes; inverse elasticity rule and optimal variation rule; uniform taxes;
d) environmental taxes.

Tax evasion:
a) the individual choice of evasion;
b) optimal tax administration;
c) evasion of VAT (B2B and B2C)

Taxes on corporate profits and international tax avoidance:
a) efficient profit taxation;
b) issues in multinational 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

44 hours of taught lectures, of which 17 hours online, and 12 hours of interactive lectures. During interactive lectures students, possibly organized in groups, will discuss with the course instructor the outcome of their reading and interpretation of a scientific article, or case study or project work, as previously agreed with the course instructor.

Assessment methods

Written exam, with an option to take an intermediate test, based partly on open questions and and partly on

numerical exercises.

The intermediate test can be taken by all students who exert the option through the e-learning page and will regard the first part of the course.

Students who obtain a positive evaluation in the intermediate text wil be allowed to take, during normal exam sessions, only the second part of the exam. This opportunity will be valid until the last exam session for academic year 2024-2025.

Students who do not obtain a positive evaluation in the intermediate text will take, during normal exam sessions, both parts of the exam.

The final grade wil be given by a weighted sum of grades obtained in each of the two parts and of additional points, for a maximum of 4 points, obtained during the interactive lectures.

Textbooks and Reading Materials

Alessandro Santoro, "L'economia del fisco. Una guida per capire le tasse e come dovrebbero essere cambiate", il Mulino, Bologna, 2025.
Alessandro Santoro "Esercizi svolti di economia della tassazione", Giappichelli, Torino, 2024

Semester

Second semester

Teaching language

Italian

Sustainable Development Goals

NO POVERTY | DECENT WORK AND ECONOMIC GROWTH | REDUCED INEQUALITIES | CLIMATE ACTION