

Economics of Taxation

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The aim of the course

- To give an overview of the main issues of taxation in a compact format
- No complete proof of the deeper results (see the course of previous years)
- Perspectives on applied issues for econometricians

Outline

- Chapter 1 : Why and What taxes ?
- Chapter 2: Principles of Taxation
- Chapter 3 : The Effect of Taxation on Behaviour
- Chapter 4: Family taxation and Fertility
- Chapter 5: Income Taxation in an Open Economy
- Supplement in French about Chapter 2 on
“Mesure des Inégalités et Dominance Sociale”

General References

- J. Mirrlees, Reforming the Tax System for the 21st Century – The Mirrlees Review, Oxford University Press, 2010 (An Accurate Encyclopedia about taxation, many references there)
- B. Salanié, Théorie économique de la fiscalité, Economica, 2002 (The Economics of Taxation, MIT Press, 2003) (A compact version of mainly optimal taxation)

On the French Tax System

C. Landais, T. Piketty & E. Saez, Pour une révolution fiscale - Un impôt sur le revenu pour le 21e siècle, Le Seuil, 2011, www.revolution-fiscale.fr

A. Trannoy : « On a entendu dire qu'il faut une révolution fiscale » Les Echos Eyrolles 2012

O.Passet & A. Trannoy : « Quatre grands défis pour notre fiscalité » *Economie Publique* 2012