

Master Économie

Microéconomie approfondie

Responsable	Descriptions	Informations
Alain TRANNOY Alain.TRANNOY@univ-amu.fr	Code : BECCV1B Nature : Domaines : Droit, Économie, Gestion	Composante : Faculté d'Économie et de Gestion Nombre de crédits :

LANGUE(S) D'ENSEIGNEMENT

Anglais

CONTENU

To master the fundamentals of the economics of taxation

Course outline:

Foreword

Modern Public Finance: Why advanced?

- The dual approach of consumer choice
- Mechanism Design
- Welfare economics

Taxation: The conundrum Capital, consumption, income

- Consumption better than capital (Chamley-Judd)
- Income better than Consumption (Atkinson-Stiglitz)
- Capital better than Income (Allais)

Chap 1 Why Taxation

- Public Expenditures and Redistribution
- How to define inequality
- Hardy-Littlewood-Polya Theorem
- Progressivity and Inequality: Jakobson Theorem
- Helping the poor
- Universal vs targeted benefits
- EITC vs NIT

Chap 2 What Taxes

- Firms vs Households
- How to defend the corporate tax?
- Globalization and the Destination Based Cash Flow Tax (Devereux Auerbach)
- Capital vs Labor (Human Capital)
- Capital: Income vs Stock; Inheritance or Wealth
- Income vs Consumption

Chap 3 First best taxation

- The second theorem of Welfare Economics
- The curse of talented people
- Examples of first best taxes: Pigouvian and Land taxes (The Henry Georges theorem)
- The Diamond Mirrlees Production efficiency Lemma: The foundation of VAT

Chap 4 Second best taxation and the efficiency cost of taxation

- Substitution vs Income effect
- The measure of the deadweight loss with the surplus measures
- Changes in behavior, labor, saving, risk-taking
- Changes in equilibrium and pass through
- Partial Equilibrium (competitive vs non-competitive environment)
- General Equilibrium (Haberger)
- Dupuit's Approximation formula and the marginal cost of public fund

Chap 5 Social Objectives

- Social Welfare functions and Social welfare weights/ Rawls Vs Utilitarianism

- Non Welfarist view-points
- The Saez Stancheva generalization
- Justice in taxation: The equal sacrifice

Chap 6 Ramsey Taxation

- The inverse elasticity rule
- Generalizations
- The Scope of the Atkinson-Stiglitz Theorem

Chap 7 Capital taxation

- The Chamley-Judd result (Straub and Werning result)
- The Overlapping generation framework and positive result
- The Piketty-Saez approach

Chap 8 Optimal Non-Linear Taxation: Analytics

- From Mirrlees to Saez
- The formulation as a Mechanism design pb
- The principle of taxation
- The Spence-Mirrlees condition as a sorting condition
- Derivation of the pb as the solution of an optimal control pb
- Bunching
- The small perturbation approach
- The ETRI as the sufficient statistics

Chap 9 Applications of the Optimal Non-linear taxation

- The ABC formula
- The optimal top tax rate
- EITC vs NIT

Chap 10 On the research frontier

- Nudge, behavioral economics and optimal tax results
- More than 1 heterogeneity parameter
- Optimal tax in an open economy
- Optimal tax and Job search

BIBLIOGRAPHIE, LECTURES RECOMMANDÉES

- A Mas Collé, M Whinston and J Green: Microeconomic Theory OUP.
- 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 up to 2010)
- B. Salanié, Théorie économique de la fiscalité, Economica, 2002 (The Economics of Taxation, MIT Press, 2003) (A compact version of mainly optimal taxation a bit outdated) + the papers listed in the reference list of each chapter since 2010

VOLUME HORAIRE

- Volume total: 24 heures
- Cours magistraux: 24 heures

CODES APOGÉE

- BECC01B [ELP]

M3C

Aucune donnée M3C trouvée

POUR PLUS D'INFORMATIONS

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