

# ECON 9620 Income Taxation and Beyond - Ph.D. course

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## Abstract

This course mainly focuses on optimal taxation. In the first topic, we will investigate the optimal taxation of labor income when workers take their labor supply decisions along the intensive margin, the extensive margin and both margins simultaneously. In the second topic, we study how the outcomes are affected when individuals differ along several dimensions of heterogeneity rather than skills only. Our analysis will rely on both a structural approach and a sufficient statistics approach. In the third topic, we study how optimal income taxation is influenced by labor market considerations. For instance, we will relax the assumption of perfect labor market and introduce involuntary unemployment. In the fourth topic, we broaden the standard social welfare function framework used in optimal taxation to fairness principles such as equality of opportunity. In the fifth topic, we study the relevance of commodity taxation and dynamic issues will be at the hearth of the last topic which will be on the taxation of capital. By the end of the course, students should have a good knowledge of the main theoretical results in optimal taxation and of their corresponding intuitions. They should be able to apply this knowledge to a broad range of policy issues. Finally, they should understand the structure of the academic literature on the topic, which should allow them to locate the research frontier on some important issues in taxation.

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All references are recommended but references preceded by asterisks are compulsory.

## 1 Income taxation: labor supply responses along intensive margin and/or extensive margin

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## 2 Income taxation with multidimensional heterogeneity

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## 4 Income taxation and principles of fairness

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## 5 Mixed Taxation

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## 6 Taxation of Capital

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