



Winter term 2024/25

Master Seminar in Public Economics Field Experiments for Tax Compliance

Course Description

This seminar will explore the methodologies and findings from field experiments that aim to understand and improve tax compliance. Conducted in real-world settings, these experiments offer robust empirical evidence on taxpayer behaviour and on the impact of policy interventions. Determinants of tax compliance covered in the seminar include economic incentives (such as audit probabilities and fines), social incentives (such as social norms) as well as intrinsic motivations (such as tax morale).

Students will become familiar with the key steps for conducting an empirical research project: (i) finding the relevant literature, (ii) presenting state of the art empirical research papers, (iii) developing a relevant research question, and (vi) planning their own empirical analysis. In multiple class meetings throughout the semester, students will receive feedback on each step of the research process. Additionally, we plan a session with a tax investigator.

Grading:

The course is based on several modes of assessment:

- Seminar thesis (40%)
- Presentation (20%)
- Several very short written comments on published research papers (20%)
- Input and Participation in Class (20%)

Requirements

Empirical Public Economics or Topics in Public Economics,
Introductory Econometrics (recommended) or basic knowledge of working with data.

Registration for the seminar will take place **at the first (kick-off) meeting**.

Please see the following ILIAS course for further information:

https://ilias.uni-hohenheim.de/goto.php?target=crs_1596384&client_id=UHOH

Supervisors

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Kick-Off

Oct. 16, 2:30 – 4:00 pm, S 16