

Seminar Public Economics 2, Winter Term 2025/2026

Prof. Buettner / Prof. Necker / Prof. Wrede

Course Description:

During the seminar, participants will discuss a broad range of topics. A first set of topics is provided by the chair of Prof. Büttner, a second set by the chair of Prof. Necker, and a third set by the chair of Prof. Wrede. The list of topics below provides more details, including reference(s) and a brief research question. For each topic, an advisor is announced after topics are allocated.

The seminar has two consecutive parts. **In the first part, students write a thesis (15 pages)** under the guidance of their advisor. In an introductory session, students learn about the principles of scientific work and the scope of analysis that is expected. The thesis elaborates on the literature (see the list of topics for the main article(s) to be covered). Students are expected to search for additional literature and then work independently on their topic. Advisors provide close guidance during this process. **The deadline to hand in the thesis is January 7, 2026. The second part consists of a two-day seminar (January 29 and January 30, 2026) of students' presentations.** Before preparing their presentations, supervisors will provide students with detailed feedback on their thesis. During the seminar students present their thesis. Each presenter has 25 minutes for her/his presentation, followed by 25 minutes of discussion.

Organisational details and grading:

- The seminar is jointly organized by the chairs of Prof. Buettner, Prof. Necker and Prof. Wrede.
- Students who want to participate should express their interest by submitting a participation form (see webpage of Prof. Buettner's chair) to vincent.herdegen@fau.de until **August 15, 2025**.
- Please indicate your preferred topics. Preference will be given to the earliest submissions.
- After being assigned to a specific topic, students can repeal their participation within a week's time. After that deadline has passed, participation in the seminar is mandatory. Students not handing in a thesis in time will be graded a 5.0.
- Additional information on how to write a seminar paper, how to search for literature, etc. will be provided in an introductory session.
- Grading: The overall grade will reflect the quality of the thesis (50%), the presentation in the seminar (30%), and the student's contributions to the discussion following each of the presentations (20%).
- In the discussion session, **two students will be assigned for "Lead Comments"** on topics to which they are not assigned, which will be known beforehand. These students are expected to provide **at least two substantive comments** related to the topic that was presented. After the two students have asked their questions, other students may proceed with asking their own questions regarding the topic.

List of Topics

Block 1: Public economics (Chair Prof. Büttner)

1. Tax havens and tax evasion

Q: How do wealthy individuals circumvent tax information exchange?

Langenmayr, D., & Zyska, L. (2023). Escaping the exchange of information: Tax evasion via citizenship-by-investment. *Journal of Public Economics*, 221, 104865.

2. Behavioral responses to wealth taxation

Q: What are avoidance responses to wealth taxation?

Mas-Montserrat, M., Durán-Cabré, J. M., & Esteller-Moré, A. (2025). Avoidance Responses to the Wealth Tax. *Journal of Public Economics*, 246, 105351.

3. Tax planning and behavioral adjustment to inheritance taxation in Germany

Q: How do wealthy individuals in Germany adjust their behavior to minimize inheritance tax liabilities?

Glogowsky, U. (2021). Behavioral responses to inheritance and gift taxation: Evidence from Germany. *Journal of Public Economics*, 193, 104309.

4. Wealth taxation and misreporting

Q: How do taxpayers react to changes in personal wealth taxation?

Londoño-Vélez, J., & Avila-Mahecha, J. (2025). Behavioural responses to wealth taxation: Evidence from Colombia. *Review of Economic Studies*, 92(4), 2624-2655.

Block 2: Behavioral public economics and political economy (Chair Prof. Necker)

5. Determinants of preferences for wealth taxation

Q: What drives individuals' preferences over wealth taxation?

Fisman, R., Gladstone, K., Kuziemko, I., & Naidu, S. (2020). Do Americans want to tax wealth? Evidence from online surveys. *Journal of Public Economics*, 188, 104207.

6. Shifting preferences for (wealth) redistribution

Q: Can information about inequality shift support for redistribution?

Kuziemko, I., Norton, M. I., Saez, E., & Stantcheva, S. (2015). How elastic are preferences for redistribution? Evidence from randomized survey experiments. *American Economic Review*, 105(4), 1478-1508.

7. Behavioral responses to Inheritance taxation

Q: How do inheritance taxes alter the timing and structure of wealth transfers?

Goupille-Lebret, J., & Infante, J. (2018). Behavioral responses to inheritance tax: Evidence from notches in France. *Journal of Public Economics*, 168, 21–34.

8. Mobility responses to wealth taxation

Q: How does regional wealth tax competition shift taxpayer mobility and public revenues?

Langenmayr, D., & Zyska, L. (2023). Escaping the exchange of information: Tax evasion via citizenship-by-investment. *Journal of Public Economics*, 221, 104865.

Block 3: Public Economics and Spatial Economics (Chair Prof. Wrede)

9. Wealth distribution in Germany

Q: How has wealth distribution in Germany developed over the long term, and what factors have influenced this?

Albers, T., Bartels C., & Schularick, M. (2022). Wealth and its Distribution in Germany, 1895-2018. *Journal of the European Economic Association*. Forthcoming.

10. Effects (of the threat) of taxation

Q: How can a property tax affect social unrest?

Lax-Martinez, G., Rohner, D., & Saia, A. (2022). Threat of taxation, stagnation and social unrest: Evidence from 19th century sicily. *Journal of Economic Behavior & Organization*, 202, 361-371.

11. Wealth taxation vs. capital income taxation

Q: How does wealth taxation differ from capital income taxation?

Güvenen, F., Kambourov, G., Kuruscu, B., Ocampo, S., & Chen, D. (2023). Use it or lose it: Efficiency and redistributive effects of wealth taxation. *The Quarterly Journal of Economics*, 138(2), 835-894.

12. Property taxes: direct vs. indirect democracy

Q: Do citizens legislate different tax policies than parliaments?

Geschwind, S., & Roesel, F. (2022). Taxation under direct democracy. *Journal of Economic Behavior & Organization*, 200, 536-554.