Seminar Public Economics 2, Winter Term 2026/2027
Prof. Büttner / Prof. Necker / Prof. Hansen

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. Hansen. 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.

1. **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 8, 2026.**
2. **The second part consists of a two-day seminar (January 28 and January 29, 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. Büttner, Prof. Necker and Prof. Hansen.
- Students who want to participate should express their interest by submitting a participation form (see webpage of Prof. Büttner's chair) to vincent.herdegen@fau.de until **August 15, 2026.**
- Please indicate your preferred topics. The maximum number of participants is 12 students. Priority to participate in the seminar will generally be given to the earliest submissions to the extent that a distribution of all topics allows. Students will be assigned to a specific topic in a timely manner after the submission deadline has passed.
- After being assigned to a specific topic, students can withdraw their participation within a week's time. Once this deadline has passed, participation in the seminar is mandatory. Students who do not hand in a thesis on time will be receive 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 at the FAU WiSo in Nuremberg (room LG 5.153) on October 14, 2026, from 2:00 pm to 3:00 pm.
- Exam registration and deregistration (via Campo) will take prior to the regular registration and deregistration period for exams.
- Grading: The overall grade will reflect the quality of the thesis (50%), the presentation in the seminar and the Q&A session (50%).
- After the supervisors conclude their questions, students will have the opportunity to ask their own questions about the presentation. Active participation in the seminar will be rewarded with bonus points.

General Topic: Tax Evasion and Enforcement

List of Topics

Block 1: Chair Prof. Büttner

1. Tax Amnesties and Tax Evasion

Q: Do voluntary disclosure programs increase tax compliance?

Baselgia, E. (2026). The compliance effects of the automatic exchange of information: Evidence from the Swiss tax amnesty. *Journal of Public Economics*, *258*, 105653.

Langenmayr, D. (2017). Voluntary disclosure of evaded taxes—Increasing revenue, or increasing incentives to evade? *Journal of Public Economics*, *151*, 110-125.

2. VAT Fraud and Reverse Charge

Q: How effective is the reverse-charge mechanism against cross-border VAT fraud?

Buettner, T., & Tassi, A. (2023). VAT fraud and reverse charge: empirical evidence from VAT return data. *International Tax and Public Finance*, *30(3)*, 849-878.

Stiller, W., & Heinemann, M. (2024). Do more harm than good? The optional reverse charge mechanism against cross-border tax fraud. *Quarterly Review of Economics and Finance*, *95*, 61-84.

3. Digitalization, Compliance and Enforcement

Q: How does digitalization affect tax compliance and enforcement?

Kotsogiannis, C., Salvadori, L., Karangwa, J., & Murasi, I. (2025). E-invoicing, tax audits and VAT compliance. *Journal of Development Economics*, *172*, 103403.

Bellon, M., Dabla-Norris, E., Khalid, S., & Lima, F. (2022). Digitalization to improve tax compliance: Evidence from VAT e-Invoicing in Peru. *Journal of Public Economics*, *210*, 104661.

4. Firm-Level Evasion and the Self-Enforcement Property of the VAT

Q: When does the VAT enforce itself, and what does evasion look like?

Waseem, M. (2022). The role of withholding in the self-enforcement of a value-added tax: Evidence from Pakistan. *Review of Economics and Statistics*, *104(2)*, 336-354.

Waseem, M. (2023). Overclaimed refunds, undeclared sales, and invoice mills: Nature and extent of noncompliance in a value-added tax. *Journal of Public Economics*, *218*, 104783.

Block 2: Chair Prof. Necker

5. Perceived Government Spending and Tax Morale

Q: Do perceptions about government spending affect tax compliance?

Giaccobasso, M., Nathan, B., Perez-Truglia, R., & Zentner, A. (2025). Where do my tax dollars go? Tax morale effects of perceived government spending. *American Economic Journal: Applied Economics*, *17(4)*, 223-259.

6. Social Interactions and Tax Evasion

Q: Does tax compliance spread through social interactions?

Drago, F., Mengel, F., & Traxler, C. (2020). Compliance behavior in networks: Evidence from a field experiment. *American Economic Journal: Applied Economics*, *12(2)*, 96-133.

7. Consumer Incentives and Business Tax Compliance

Q: Can consumer tax deductions increase business tax compliance?

Bohne, A., & Nimczik, J. S. (2026). Harnessing deductions to increase tax compliance and formalization. *American Economic Journal: Economic Policy*, *18(2)*, 141-180.

8. Third-Party Information and Tax Compliance

Q: Does third-party information improve tax compliance?

Eerola, E., Kosonen, T., Kotakorpi, K., & Lyytikäinen, T. (2026). Tax compliance in the rental housing market: Evidence from a field experiment. *American Economic Journal: Economic Policy*, *18(2)*, 181-211.

Block 3: Chair Prof. Hansen

9. Anatomy of Tax Evasion and the Role of Third-Party Information

Q: Which factors explain tax compliance?

Kleven, H. J., Knudsen, M. B., Kreiner, C. T., Pedersen, S., & Saez, E. (2011). Unwilling or unable to cheat? Evidence from a tax audit experiment in Denmark. *Econometrica*, *79(3)*, 651-692.

10. Business Taxation and the Role of the Tax Basis

Q: How should businesses be taxed to reduce tax evasion?

Best, M. C., Brockmeyer, A., Kleven, H. J., Spinnewijn, J., & Waseem, M. (2015). Production versus revenue efficiency with limited tax capacity: Theory and evidence from Pakistan. *Journal of Political Economy*, *123(6)*, 1311-1355.

11. Estimating the Prevalence of Tax Evasion

Q: How can we reliably estimate tax evasion if evaders try to hide it?

Artavanis, N., Morse, A., & Tsoutsoura, M. (2016). Measuring income tax evasion using bank credit: Evidence from Greece. *Quarterly Journal of Economics*, *131(2)*, 739-798.

12. Evaluation of Tax Audits

Q: Should we run more or less tax audits?

Boning, W. C., Hendren, N., Sprung-Keyser, B., & Stuart, E. (2025). A welfare analysis of tax audits across the income distribution. *Quarterly Journal of Economics*, *140(1)*, 63-112.