



Course and Examination Fact Sheet: Spring Semester 2021

8,375: Political Economy of Taxation

ECTS credits: 4

Overview examination/s

(binding regulations see below)

Decentral - Presentation (individual) (30%)

Examination time: term time

Decentral - examination paper written at home (individual) (70%)

Examination time: term time

Attached courses

Timetable -- Language -- Lecturer

[8,375,1.00 Political Economy of Taxation](#) -- Englisch -- [Seelkopf Laura](#)

Course information

Course prerequisites

The class is open for all students. A background in public policy or economics is helpful, but not required.

Learning objectives

Students will become familiar with the main concepts of tax policy, how taxation affects state capacity and redistribution and what factors drive tax policy. We will discuss historical developments, individual preferences and current policy issues. More broadly, students will continue to learn reading and discussing research articles and apply the learned content to a tax issue of their choice.

Course content

The modern state is a 'tax state' (Schumpeter 1918). The level and structure of tax revenue determines what a government can and cannot do, how many civil servants it can hire, how many services it can deliver, how modestly or ambitiously it can define its goals, and how effectively it can constitute its authority domestically and internationally. The level and structure of taxation also shapes the society the government governs. It determines who has to pay for the state and who not, who gains and who loses, who is empowered and who is disempowered. The aim of this class is to provide students with an historical and comparative understanding of taxation around the world. The class is based on the discussion of research articles. Active participation is required.

Course structure

Block course, one day per week

Course literature

The Basics

An Overview from Politics and Economics

Kiser, Edgar, and Steven M. Karceski. 2017. "Political Economy of Taxation." *Annual Review of Political Science* 20 (1): 75-92.



Winer, Stanley L. 2018. "The Political Economy of Taxation: Power, Structure, Redistribution." In *The Oxford Handbook of Public Choice*, edited by R. Congleton, B. Grofman, and S. Voigt, 42. Oxford: Oxford University Press.

The Basic Terms

Genschel, Philipp. 2011. "Tax Policy." In *International Encyclopaedia of Political Science*, edited by Bertrand Badie, Dirk Berg-Schlosser, and Leonardo Morlino, 8:2583-88. London: Sage.

Bahl, Roy W., and Richard M. Bird. 2008. "Tax Policy in Developing Countries: Looking Back-and Forward." *National Tax Journal* 61 (2): 279-301.

Historical Developments

Global and Colonial Developments

Philipp Genschel and Laura Seelkopf (Forthcoming): *Global Pathways to Modern Taxation in Global Taxation: How Modern Taxes Conquered the World*, Genschel/Seelkopf (eds), Oxford: Oxford University Press: Chapter 1.

Frankema, Ewout, and Marlous van Waijenburg. 2014. "Metropolitan Blueprints of Colonial Taxation? Lessons from Fiscal Capacity Building in British and French Africa, c. 1880-1940." *The Journal of African History* 55 (03): 371-400.

Elites and Institutions

Lieberman, Evan S. 2001. "National Political Community and the Politics of Income Taxation in Brazil and South Africa in the Twentieth Century." *Politics & Society* 29 (4): 515-55.

Beramendi, Pablo, Mark Dincecco, and Melissa Rogers. 2018. "Intra-Elite Competition and Long-Run Fiscal Development." *The Journal of Politics* 81 (1): 49-65

The Role of War

Scheve, Kenneth, and David Stasavage. 2010. "The Conscription of Wealth: Mass Warfare and the Demand for Progressive Taxation." *International Organization* 64 (04): 529-561.

Rodríguez-Franco, Diana. 2016. "Internal Wars, Taxation, and State Building." *American Sociological Review* 81 (1): 190-213.

The Current State of the Art: Individual and Partisan Effects

Preferences

Beramendi, Pablo, and Philipp Rehm. 2016. "Who Gives, Who Gains? Progressivity and Preferences." *Comparative Political Studies* 49 (4): 529-63.

Torgler, Benno. 2002. "Speaking to Theorists and Searching for Facts: Tax Morale and Tax Compliance in Experiments." *Journal of Economic Surveys* 16 (5): 657-83.

Gender

McCaffery, Edward J. 2008. "Where's the Sex in Fiscal Sociology? Taxation and Gender in Comparative Perspective." SSRN Scholarly Paper ID 1020360. Rochester, NY: Social Science Research Network.

Selin, Håkan. 2014. "The Rise in Female Employment and the Role of Tax Incentives. An Empirical Analysis of the Swedish Individual Tax Reform of 1971." *International Tax and Public Finance* 21 (5): 894-922.

Partisanship

Beramendi, Pablo, and David Rueda. 2007. "Social Democracy Constrained: Indirect Taxation in Industrialized Democracies." *British Journal of Political Science* 37 (4): 619-41.

Ha, Eunyoung, and Melissa Rogers. 2017. "What's Left to Tax? Partisan Reallocation of Trade Taxation in Less Developed



Countries." *Political Research Quarterly* 70 (3): 495-508.

The Current State of the Art: National and International Issues

Informality

Appel, Hilary. 2011. *Tax Politics in Eastern Europe: Globalization, Regional Integration, and the Democratic Compromise*. Ann Arbor: University of Michigan Press.

Joshi, Anuradha, Wilson Prichard, and Christopher Heady. 2014. "Taxing the Informal Economy: The Current State of Knowledge and Agendas for Future Research." *The Journal of Development Studies* 50 (10): 1325-47.

International Tax Competition

Genschel, Philipp, and Peter Schwarz. 2011. "Tax Competition: A Literature Review." *Socio-Economic Review* 9 (2): 339-70.

Genschel, Philipp, Hanna Lierse, and Laura Seelkopf. 2016. "Dictators Don't Compete: Autocracy, Democracy, and Tax Competition." *Review of International Political Economy* 23 (2): 290-315.

Environmental Taxation: Iva Mihaylova

Aklin, Michaël, and Matto Mildener. 2020. "Prisoners of the Wrong Dilemma: Why Distributive Conflict, Not Collective Action, Characterizes the Politics of Climate Change." *Global Environmental Politics* 20 (4): 4-27.
https://doi.org/10.1162/glep_a_00578.

Ward, Hugh, and Xun Cao. 2012. "Domestic and International Influences on Green Taxation." *Comparative Political Studies* 45 (9): 1075-1103. <https://doi.org/10.1177/0010414011434007>.

Additional course information

In the case of the President's Board having to implement new directives due to the SARS-CoV-2 pandemic in SpS2021, the course information listed above will be changed as follows:

- The course is conducted online via the platform Zoom;
- The recordings of the course will not be saved;
- The lecturer informs via e-mail on the changed implementation modalities of the course;

The examination information listed below would be changed as follows:

- The presentations are conducted online;

Examination information

Examination sub part/s

1. Examination sub part (1/2)

Examination time and form

Decentral - Presentation (individual) (30%)

Examination time: term time

Remark

Presentation of student's research topic

Examination-aid rule

Presentations



In presentations, aids for visual presentation can be used. These aids can be specified or restricted by the lecturers.

Supplementary aids

No restrictions

Examination languages

Question language: English

Answer language: English

2. Examination sub part (2/2)

Examination time and form

Decentral - examination paper written at home (individual) (70%)

Examination time: term time

Remark

Podcast on student's topic

Examination-aid rule

Term papers

Term papers must be written without anyone else's help and in accordance with the known quotation standards, and they must contain a declaration of authorship which is a published template in StudentWeb.

The documentation of sources (quotations, bibliography) has to be done throughout and consistently in accordance with the chosen citation standard such as APA or MLA.

For papers in law, the legal standard is recommended (by way of example, cf. FORSTMOSER, P., OGOREK R. et SCHINDLER B., Juristisches Arbeiten: Eine Anleitung für Studierende, newest edition respectively, or according to the recommendations of the Law School).

The indications of the sources of information taken over verbatim or in paraphrase (quotations) must be integrated into texts in accordance with the precepts of the applicable quotation standard, while informative and bibliographical notes must be added as footnotes (recommendations and standards can be found, for example, in METZGER, C., Lern- und Arbeitsstrategien, newest edition respectively).

For any work written at the HSG, the indication of the page numbers is mandatory independent of the chosen citation standard. Where there are no page numbers in sources, precise references must be provided in a different way: titles of chapters or sections, section numbers, acts, scenes, verses, etc.

Supplementary aids

None

Examination languages

Question language: English

Answer language: English

Examination content

Each student will work on a research project of his/her own choosing related to the topic of class. This could include a specific tax (e.g. sin taxes, tampon taxes, ...), a specific topic (e.g. tax competition, informality, ...) or a specific reform/period in a country (e.g. historical development, restructuring towards a tax haven, ...). The students will present in class (30%) to gather feedback and then create their own podcasts (70%). These will be online for other interest students/lectures to hear and learn more about the political economy of taxation.

Examination relevant literature

The course literature will be uploaded till the end of April onto StudyNet as pdfs. It is expected that students search and find relevant literature for their own research topic.



Please note

Please note that only this fact sheet and the examination schedule published at the time of bidding are binding and takes precedence over other information, such as information on StudyNet (Canvas), on lecturers' websites and information in lectures etc.

Any references and links to third-party content within the fact sheet are only of a supplementary, informative nature and lie outside the area of responsibility of the University of St.Gallen.

Documents and materials are only relevant for central examinations if they are available by the end of the lecture period (CW21) at the latest. In the case of centrally organised mid-term examinations, the documents and materials up to CW 12 are relevant for testing.

Binding nature of the fact sheets:

- Course information as well as examination date (organised centrally/decentrally) and form of examination: from bidding start in CW 04 (Thursday, 28 January 2021);
- Examination information (regulations on aids, examination contents, examination literature) for decentralised examinations: in CW 12 (Monday, 22 March 2021);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised mid-term examinations: in CW 12 (Monday, 22 March 2021);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised examinations: two weeks before the end of the registration period in CW 14 (Thursday, 8 April 2021).