

課程名稱 (中英文)	所得稅研究（一）		
	Research on Income Tax (I)		
授課教師	黃智聰	開課單位	政治大學財政所
專兼任職稱	財政系專任特聘教授	開課學年學期	101 學年度第 1 學期
修別	選修	學分數	3 學分
先修科目	無	人數限制	30 人
上課時間	星期一 14:10~17:00	上課地點	待訂
課程 目 標	本課為本所所開設唯一與所得稅有關之課程，因此本課程的開設目標，是讓財政所的研究生能夠瞭解所得稅政策的制訂過程，以及各個所得稅政策所可能產生的影響。在研修此一課程之後，希望能讓修習此一課程的研究生，能對所得稅政策有更深一層的瞭解。而對於任何所得稅政策的制訂與改變，能以具理論基礎的方法推論其可能產生的影響。		
課程 大綱	本課程的課程大綱，主要是針對所得稅制度的沿革、家庭所得稅所產生的經濟影響、企業所得稅所產生的經濟影響、台灣進來的所得稅政策改變所產生的影響、以及與所得稅有關的其他相關議題進行分析與探討。		
上 課 進 度	本課程主要的上課進度，主要以以下幾個課題為主： 一、所得稅制度的演變 二、家庭所得稅對勞動市場的影響 三、家庭所得稅對生育行為的影響 四、家庭所得稅對婚姻市場的影響 五、家庭所得稅對贈行為的影響 六、企業所得稅對研發的影響 七、兩稅合一制度所產生的經濟影響 八、最低稅負制所產生的經濟影響 九、逃漏稅行為之研究 十、所得稅之其他相關議題分析		
教學方式	以講述為主，並輔以分組討論。若有必要，將請在所得稅課題學有專精的專家學者前來演講。		

<p>課評程分</p> <p>要標求準</p>	<p>本課程預計將以課堂口頭報告、小組撰寫報告、以及出席率來決定學期總成績。其配分初步的規劃如下：</p> <p>課堂口頭報告（30%）</p> <p>小組撰寫報告（60%）</p> <p>出席率（10%）</p>
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## 參考書目

### 研讀期刊論文：

#### ◎ TOPIC ONE: Marital Effects

##### 1. Class Materials:

Sjoquist, David L. and Mary Beth Walker (1995), "The Marriage Tax and the Rate and Timing of Marriage." *National Tax Journal*, 48 (4), 547-558.

Alm, J. and L. A. Whittington (1995), "Does the Income Tax Affect Marital Decisions?" *National Tax Journal*, 48 (4), 565-572.

Alm, J. and L. A. Whittington (1995), "Income Taxes and the Marriage Decision." *Applied Economics*, 27 (1), 25-31.

Alm, J. and L. A. Whittington (1999), "For Love or Money? The Impact of Income Taxes on Marriage." *Economica*, 66, 297-316.

Whittington, Leslie A. and James Alm (1997), "Til Death or Taxes Do Us Part: The Effect of Income Taxation on Divorce." *Journal of Human Resources*, 32 (2), 388-412.

##### 2. Readings: (報告同學請選取以下其中一篇)

Alm, James, M.V. Lee Badgett, and Leslie A. Whittington (2000), "Wedding Bell Blues: the Income Tax Consequences of Legalizing Same-Sex Marriage." *National Tax Journal*, 53 (2), 201-214.

Alm, James, Stacy Dickert-Conlin, and Leslie A. Whittington (1999), "Policy Watch: The Marriage Penalty." *The Journal of Economic Perspectives*, 13 (3), 193-204.

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Eissa, Nada O. and Hilary Williamson Hoynes (2000), "Explaining the Fall and Rise in the Tax Cost of Marriage: The Effect of Tax Laws and Demographic Trends, 1984-97." *National Tax Journal*, 53 (3), Part 2, 683-712.

Gelardi, Alexander M. G. (1996), "The Influence of Tax Law Changes on the Timing of Marriages: A Two-Country Analysis." *National Tax Journal*, 49 (1), 17-30.

Whittington, Leslie A. and James Alm (2001), "Tax Reductions, Tax Changes, and the Marriage Penalty." *National Tax Journal*, 54 (3), 455-472.

**◎ TOPIC TWO: Birth Effects****1. Class Materials:**

Whittington, Leslie A., James Alm, and H. Elizabeth Peters (1990), "Fertility and the Personal Exemption: Implicit Pronatalist Policy in the United States." *American Economic Review*, 80 (3), 545-556.

Crump, Richard, Gopi Shah Goda, and Kevin J. Mumford (2011), "Fertility and the Personal Exemption: Comment." *American Economic Review*, 101 (4), 1616-1628.

Whittington, Leslie A. (1992), "Taxes and the Family: The Impact of the Tax Exemption for Dependents on Marital Fertility." *Demography*, 29 (2), 215-226.

Huang, Jr-Tsung (2002), "Personal Tax Exemption: the Effect on Fertility in Taiwan." *The Developing Economies*, 40(1), 32-48.

Dickert-Conlin, Stacy and Amitabh Chandra (1999), "Taxes and the Timing of Births." *Journal of Political Economy*, 107 (1), 161-177.

Huang, Jr-Tsung (2008), "The Personal Tax Exemption and Married Women's Birth Spacing in the United States." *Public Finance Review*, 36, 728-747.

**2. Readings: (報告同學請選取以下其中一篇)**

Azmat, Ghazala and Libertad González (2010), "Targeting Fertility and Female Participation through the Income Tax." *Labour Economics*, 17, 487-502.

Espenshade, Thomas J. and Joseph J. Minarik (1987), "Demographic Implications of the 1986 US Tax Reform." *Population and Development Review*, 13 (1), 115-127.

Georgellis, Yannis and Howard J. Wall (1992), "The Fertility Effect of Dependent Tax Exemptions: Estimates for the United States." *Applied Economics*, 24 (10), 1139-1145.

Keeley, Michael C. (1980), "The Effects of Negative Income Tax Programs on Fertility." *Journal of Human Resources*, 15 (4), 675-694.

Milligan, Kevin (2005), "Subsidizing the Stork: New Evidence on Tax Incentives and Fertility." *Review of Economics and Statistics*, 87 (3), 539-555.

Parent, Daniel and Ling Wang (2007), "Tax Incentives and Fertility in Canada: Quantum vs Tempo Effects." *Canadian Journal of Economics*, 40 (2), 371-400.

Seneca, Joseph J. and Michael K. Taussig (1971), "Family Equivalence Scales and Personal Income Tax Exemptions for Children." *Review of Economics and Statistics*, 53 (3), 253-262.

Whittington, Leslie A. (1993), "State Income Tax Policy and Family Size: Fertility and the Dependency Exemption." *Public Finance Quarterly*, 21 (4), 378-398.

**◎ TOPIC THREE: Labor Supply Effects****1. Class Materials:**

Showalter, Mark H. and Norman K. Thurston (1997), "Taxes and Labor Supply of High-Income Physicians." *Journal of Public Economics*, 66(1), 73-97.

Saltz, Ira S. (1998), "State Income Tax Policy and Geographic Labour Force Mobility in the United States." *Applied Economics Letters*, 5(10), 599-601.

Cebula, Richard J., Michael Toma, and Yassaman Saadatmand (2002), "An Empirical

**Note on State Income Tax Policies and Geographic Labor Force Mobility in the U.S." RISEC: International Review of Economics and Business, 49(2), 253-258.**

**Heim, Bradley T. (2010), "The Responsiveness of Self-Employment Income to Tax Rate Changes." Labour Economics, 17, 940-950.**

**2. Readings: (報告同學請選取以下其中一篇)**

**Blomquist, Sören and Håkan Selinm (2010), "Hourly Wage Rate and Taxable Labor Income Responsiveness to Changes in Marginal Tax Rates." Journal of Public Economics, 94, 878-889.**

**Duncan, Denvil and Klara Sabirianova Peter(2010), "Does Labour Supply Respond to a Flat Tax? Evidence from the Russian Tax Reform." Economics of Transition, 18(2), 365-404.**

**Feldstein, M. (1995), "The Effect of Marginal Tax Rates on Taxable Income: A Panel Study of the 1986 Tax Reform Act." Journal of Political Economy, 103, 551-572.**

**Fields, D. B. and W. T. Stanbury (1971), "Income Taxes and Incentives to Work: Some Additional Empirical Evidence." American Economic Review, 61(3), 435-443.**

**Hausman, Jerry A. and James M. Poterba (1987), "Household Behavior and the Tax Reform Act of 1986." Economic Perspectives, 1(1), 101-119.**

**Long, James E. (1982), "The Income Tax and Self-Employment." National Tax Journal, 35(1), 31-42.**

**Macrae, Duncan C. and Anthony M. J. Yezer (1976), "The Personal Income Tax and Family Labor Supply." Southern Economic Journal, 43(1), 783-792.**

**Stelcner, Morton and Jon Breslaw(1985), "Income Taxes and the Labor Supply of Married Women in Quebec." Southern Economic Journal, 51(4), 1053-1072.**

**Yamada, Ken (2011), "Labor Supply Responses to the 1990s Japanese Tax Reforms." Labour Economics, 18(4), 539-546.**

**© TOPIC FOUR: All Effects from Earned Income Tax Credits**

**1. Class Materials:**

**Baughman, Reagan; Dickert-Conlin, Stacy (2003), "Did Expanding the EITC Promote Motherhood?" American Economic Review, 93(2), 247-251.**

**Baughman, Reagan and Stacy Dickert-Conlin (2009), "The Earned Income Tax Credit and Fertility." Journal of Population Economics, 22(3), 537-563.**

**Dickert-Conlin, Stacy; Houser, Scott (2002), "EITC and Marriage." National Tax Journal, 55(1), 25-40.**

**Adireksombat, Kampon (2010), "The Effects of the 1993 Earned Income Tax Credit Expansion on the Labor Supply of Unmarried Women." Public Finance Review, 38(1), 11-40.**

**2. Readings: (報告同學請選取以下其中一篇)**

**Athreya, Kartik B., Devin Reilly, and Nicole B. Simpson (2010), "Earned Income Tax Credit Recipients: Income, Marginal Tax Rates, Wealth, and Credit Constraints." Federal Reserve Bank of Richmond Economic Quarterly, 96(3), 229-258.**

**Dickert-Conlin, Stacy and Scott Houser (1998), "Taxes and Transfers: A New Look at**

**the Marriage Penalty." *National Tax Journal*, 51(2), 175-217.**

**Eissa, Nada and Jeffrey B. Liebman (1996), "Labor Supply Response to the Earned Income Tax Credit." *Quarterly Journal of Economics*, 111(2), 605-637.**

**Eissa, Nada and Hilary Williamson Hoynes (2004), "Taxes and the Labor Market Participation of Married Couples: The Earned Income Tax Credit." *Journal of Public Economics*, 88(9-10), 1931-1958.**

**LaLumia, Sara (2009), "The Earned Income Tax Credit and Reported Self-Employment Income." *National Tax Journal*, 62(2), 191-217.**

**Herbst, Chris M. (2010), "The Labor Supply Effects of Child Care Costs and Wages in the Presence of Subsidies and the Earned Income Tax Credit." *Review of Economics of the Household*, 8(2), 199-230.**

**Holtzblatt, Janet and Robert Rebelein (2000), "Measuring the Effect of the EITC on Marriage Penalties and Bonuses." *National Tax Journal*, 53(4), 1107-1133.**

**Neumark, David and William Wascher (2001), "Using the EITC to Help Poor Families: New Evidence and a Comparison with the Minimum Wage." *National Tax Journal*, 54(2), 281-317.**

**Ventry, Dennis Jr. (2000), "The Collision of Tax and Welfare Politics: The Political History of the Earned Income Tax Credit, 1969-99." *National Tax Journal*, 53(4), 983-1026.**

## ◎ TOPIC FIVE: Other Effects of Income Tax

### 1. Class Materials:

**Klassen, Kenneth, Mark Lang, and Mark Wolfson (1993), "Geographic Income Shifting by Multinational Corporations in Response to Tax Rate Changes." *Journal of Accounting Research*, 31, 141-173.**

**Shackelford, Douglas A. (1993), "Discussion of The Impact of U.S. Tax Law Revision on Multinational Corporations' Capital Location and Income-Shifting Decisions and Geographic Income Shifting by Multinational Corporations in Response to Tax Rate Changes." *Journal of Accounting Research*, 31, 174-182.**

**Bellak, Christian and Markus Leibrecht (2009), "Do Low Corporate Income Tax Rates Attract FDI?--Evidence from Central- and East European Countries." *Applied Economics*, 41, 2691-2703.**

### 2. Readings: (報告同學請選取以下其中一篇)

**Acuna, Hernan and Randall G. Holcombe (2010), "The Effect of Changes in the Tax Structure on the Reported Income of High-Income Individuals." *Public Finance Review*, 38(3), 321-345.**

**Bradley, Philip D. (1943), "Some Effects of the Personal Income Tax." *Quarterly Journal of Economics*, 58(1), 134-140.**

**Bruce, Donald, William F. Fox, and Zhou Yang (2010), "Base Mobility and State Personal Income Taxes." *National Tax Journal*, 63(4, Part 2), 945-966.**

**Buettner, Thiess and Clemens Fuest (2010), "The Role of the Corporate Income Tax as an Automatic Stabilizer." *International Tax Public Finance*, 17, 686-698.**

**Scholes, Myrons, G. Peter Wilson, and Mark A. Wolfson (1992), "Firms' Responses to**

**Anticipated Reductions in Tax Rates: The Tax Reform Act of 1986." Journal of Accounting Research, 30, 161-185.**

**and more.....**

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