

## 1. 授業の概要(ねらい)

How does the government correct disparities in income and capital? Are taxes still useful in reducing economic inequality within a country? We will address these questions and more through reading *Capital in the Twenty-First Century* by Thomas Piketty.

This course is structured as follows: in the first class, lectures will provide students with the fundamentals of tax policy. Following the introductory lecture, detailed topics will be examined, and students are expected to participate in classes through presentations and discussions.

The lecture format is subject to change.

## 2. 授業の到達目標

1. Learn about problems in our present tax system and define basic terminology in their own words.
2. Be able to explain the relationship between economic globalization and changes in tax systems.
3. Understand recent topics and issues concerning public finance, and discuss this in their own words.

## 3. 成績評価の方法および基準

Students will be graded as follows:

Presentations : 80% of final grade

Discussions (final exam) : 20% of final grade

## 4. 教科書・参考文献

教科書

There is no textbook required for this course. Reading references will be assigned during the introduction and during lectures relating to each topic.

参考文献

Thomas Piketty *Capital in the Twenty-First Century* Belknap Press

## 5. 準備学修の内容

Preparation for presentations.

## 6. その他履修上の注意事項

The lectures will be given in English. The ability to understand and communicate in English is a prerequisite for this course.

## 7. 授業内容

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| 【第1回】  | Introduction: Course organization, presentation methods               |
| 【第2回】  | Fundamentals of fiscal policy   |
| 【第3回】  | <i>Capital in the Twenty-First Century</i> : "Introduction"           |
| 【第4回】  | Chapter 12: "Global Inequality of Wealth in the Twenty-First Century" |
| 【第5回】  | Chapter 13: "A Social State for the Twenty-First Century" I           |
| 【第6回】  | Chapter 13: "A Social State for the Twenty-First Century" II          |
| 【第7回】  | Chapter 13: "A Social State for the Twenty-First Century" III         |
| 【第8回】  | Chapter 14: "Rethinking the Progressive Income Tax" I                 |
| 【第9回】  | Chapter 14: "Rethinking the Progressive Income Tax" II                |
| 【第10回】 | Chapter 15: "A Global Tax on Capital" I                               |
| 【第11回】 | Chapter 15: "A Global Tax on Capital" II                              |
| 【第12回】 | Student Presentations: "Fiscal policy of my country" I                |
| 【第13回】 | Student Presentations: "The tax system of my country" II              |
| 【第14回】 | Student Presentations: "The tax system of my country" III             |
| 【第15回】 | Discussion and Final Exam   |
- \*The topics are subject to change