

COURSE OUTLINE

(1) GENERAL

SCHOOL	SCHOOL OF ECONOMICS, BUSINESS AND INTERNATIONAL STUDIES		
ACADEMIC UNIT	DEPARTMENT OF ECONOMICS		
LEVEL OF STUDIES	Post-Graduate		
COURSE CODE	EDOP02	SEMESTER	2nd Semester
COURSE TITLE	Tax Policy		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		3	6
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	general background		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE WEBSITE (URL)			

(2) LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- *Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area*
- *Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B*
- *Guidelines for writing Learning Outcomes*

The aim of the course is to provide students with an understanding of the economic principles underlying the design, implementation, and evaluation of tax policy. The course combines public economics theory with exercises, empirical evidence, and applications from Greece and other countries.

The course examines tax incidence, the effects of taxation on economic behavior and efficiency, optimal taxation, the taxation of consumption, personal income, property, and corporate profits, as well as tax compliance, tax administration, and the Greek tax system.

Upon successful completion of the course, students will be able to:

- explain the basic concepts of tax policy and the criteria used to evaluate a tax system;
- distinguish between the statutory and economic incidence of taxation and analyze the distribution of the tax burden;
- evaluate the behavioral, distributional, and growth effects of taxation;
- explain the principles of optimal taxation and the trade-off between economic efficiency and

equity; • compare alternative forms of taxation of consumption, personal income, property, and corporate profits; • analyze key issues relating to tax competition, profit shifting, and transfer pricing; • evaluate the role of tax administration and measures designed to improve tax compliance; • identify the main weaknesses of the Greek tax system and formulate evidence-based tax policy proposals.																		
General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i> <table><tr><td><i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i></td><td><i>Project planning and management</i></td></tr><tr><td><i>Adapting to new situations</i></td><td><i>Respect for difference and multiculturalism</i></td></tr><tr><td><i>Decision-making</i></td><td><i>Respect for the natural environment</i></td></tr><tr><td><i>Working independently</i></td><td><i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i></td></tr><tr><td><i>Team work</i></td><td><i>Criticism and self-criticism</i></td></tr><tr><td><i>Working in an international environment</i></td><td><i>Production of free, creative and inductive thinking</i></td></tr><tr><td><i>Working in an interdisciplinary environment</i></td><td><i>.....</i></td></tr><tr><td><i>Production of new research ideas</i></td><td><i>Others...</i></td></tr><tr><td></td><td><i>.....</i></td></tr></table>	<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>	<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>	<i>Decision-making</i>	<i>Respect for the natural environment</i>	<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>	<i>Team work</i>	<i>Criticism and self-criticism</i>	<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>	<i>Working in an interdisciplinary environment</i>	<i>.....</i>	<i>Production of new research ideas</i>	<i>Others...</i>		<i>.....</i>
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Autonomous work Teamwork Data and information retrieval, analysis and synthesis Promotion of free, creative and inductive thinking																		

(3) SYLLABUS

1. Introduction: Basic Concepts, Evaluation Criteria, and Analytical Tools
2. Tax Incidence
3. Taxation, Behavioral Responses, and Economic Efficiency
4. Optimal Taxation
5. Consumption and Corrective Taxation
6. Personal Income Taxation
7. Taxation of Property and Wealth Transfers
8. Taxation of Corporate Profits and Business Investment
9. Tax Compliance and Tax Administration
10. The Greek Tax System: Key Features, Weaknesses, and Directions for Reform

(4) TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Distance Learning	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	Use of ICT in teaching Laboratory Exercises Regular communication with students via emails	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> <i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the</i>	Activity	Semester workload
	Lectures	30
	Laboratory Exercises	25
	Study	60
	Research Study Preparation	60
	Exams	3
	Course total	178

ECTS	
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	The course evaluation is based on the final written examination at the end of the semester covering all the taught material, including: • Multiple choice questions • Essay questions • Problem solving • Presentation of assignment • Class participation The course grade is comprised of the final written exam (70%) and an assignment that students prepare and present in class (30%). The grade must be at least five (5). Assessment criteria are accessible to students via the program's website.

(5) ATTACHED BIBLIOGRAPHY

RECOMMENDED BIBLIOGRAPHY <i>Bibliography:</i> 1. Gruber, Jonathan (2017). Δημόσια Οικονομική και Πολιτική (Επιμέλεια Σ.Χατζηδήμα, Κ.Ελευθερίου). Εκδόσεις Da Vinci, Αθήνα. 2. Hillman, Arye L. (2013). Δημόσια Οικονομική και Δημόσια Πολιτική, Εκδόσεις Παπαζήση, Αθήνα. 3. Hyman, David (2024). Δημόσια Οικονομική, Εκδόσεις Τζιόλα, Αθήνα. 4. Rosen, Harvey, Ted Gayer, Βασίλης Ράπανος και Γεωργία Καπλάνογλου (2009). Δημόσια Οικονομική, Εκδόσεις Κριτική, Αθήνα. (2^η έκδοση). 5. Stiglitz, Joseph and Jay Rosengard (2019). Οικονομική του Δημόσιου Τομέα, Εκδόσεις Κριτική, Αθήνα. (2^η έκδοση). 6. Hindriks, J. and G. Myles, (2013). Intermediate Public Economics, MIT Press. 7. Mankiw, N.G., M. Weinzierl and D. Yagan, (2009). "Optimal Taxation in Theory and Practice", Journal of Economic Perspectives, Vol. 32, 147-174 8. Slemrod, J. (2019), "Tax Compliance and Enforcement", <i>Journal of Economic Literature</i>, 57(4), 904–954. 9. ΑΑΔΕ, Έκθεση Απολογισμού 2025 10. ΑΑΔΕ, Εκθέσεις για την εξέλιξη των φορολογικών εσόδων 11. European Commission, Annual Report on Taxation 2026 12. OECD, Consumption Tax Trends 2024. 13. OECD, Revenue Statistics 2025. 14. OECD, Base Erosion and Profit Shifting 2025. 15. OECD, Tax Policy Reforms 2025. 16. OECD, Transfer Pricing Country Profile: Greece, Ιανουάριος 2026. 17. OECD, Global Minimum Tax, 2026. 18. OECD, Corporate Tax Statistics 2026. Related scientific journals: • Economic Policy • International Economic Review
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- Economic Outlook
- Journal of Economic Perspectives
- International Tax and Public Finance