

Christian Keuschnigg

## Öffentliche Finanzen: Einnahmenpolitik



This book on the economics of taxation considers not only the classical topics of tax incidence and tax effects on labor supply, education, savings, investment, risk taking and international transactions. It covers the modern theory of optimal direct and indirect taxation and thereby works out the basic trade-off between efficiency and redistribution. As a novel feature, the text pays particular attention to the effects of taxes in imperfect markets. It thus discusses the effects of taxes on unemployment, innovation and the financing of young firms in the presence of moral hazard and adverse selection, including specific aspects of venture capital financing. While all results are derived formally, the main insights are illustrated graphically. The text appropriately reviews the empirical literature.

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2005. XIII, 494 pages. NöG 0

ISBN 978-3-16-148283-0  
sewn paper €29.00

ISBN 978-3-16-160558-1  
DOI [10.1628/978-3-16-160558-1](https://doi.org/10.1628/978-3-16-160558-1)  
eBook PDF €29.00

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