Master Thesis: Experimental Economics and Taxation

Experiments can measure people’s reactions on tax regulations and tax reforms. Since there are already quite a few experiments done in this field, it is interesting for us to get a condensed overview of existing research areas. Your master thesis therefore has the purpose to sum up the current status of research and to find out research gaps.

Our expectations regarding your master thesis

You will precisely analyze the latest state of the art regarding a certain issue in taxation. Your master thesis contains a complete and well-structured overview of the current literature and a thorough analysis of the outcomes. Based on the analysis, you will work out fields and issues which are not covered by research yet on your own.

The master thesis has to be written in English.

Proposal of issues

1. Complexity in taxation
2. Acceptability of taxation
3. Limited Loss Deduction
4. Company Retirement Arrangements and Pension Plans

You are welcome to come up with your own proposal.

Basic literature


Your contact person

If you are interested in writing your master thesis in the field of experimental economics and taxation, please send your convincing application to Ramona Christ, M.Sc. (ramona.christ@steuerlehre.com).