

## Instructions to authors

Manuscripts should be submitted online via the homepage of FinanzArchiv/Public Finance Analysis ([www.mohr.de/fa.html](http://www.mohr.de/fa.html)). Submission and verification comprise five easy steps and allow to upload a cover letter as well as the manuscript in pdf format. Alternatively you can send a pdf version of the manuscript as an email attachment directly to one of the three editors.

Professor Bernd Genser  
Managing Editor  
Department of Economics  
University of Konstanz  
78457 Konstanz/Germany  
[bernd.genser@uni-konstanz.de](mailto:bernd.genser@uni-konstanz.de)

Professor Harry Huizinga  
Tilburg University  
PO Box 90153  
5000 LE Tilburg/Netherlands  
[huizinga@uvt.nl](mailto:huizinga@uvt.nl)

Professor Alfons J. Weichenrieder  
University of Frankfurt (Fach 93)  
Mertonstr. 17  
60054 Frankfurt (Main)/Germany  
[a.weichenrieder@em.uni-frankfurt.de](mailto:a.weichenrieder@em.uni-frankfurt.de)

**Manuscripts** must be in English, American spelling is preferred. Manuscripts should be typed double-spaced with wide margins and should not exceed 25 pages.

There is no submission fee. Submission of a paper will be held to imply that it contains original unpublished work and is not being submitted for publication elsewhere. The editors are not responsible for damage or loss of papers submitted.

The **first page** of the manuscript should contain the following information:

1. title of the paper
2. name(s) of author(s)
3. date of submission
4. abstract (not exceeding 100 words)
5. keywords (up to five)
6. Journal of Economic Literature classification

The **last page** of the manuscript should include the full address (including email-address) of the corresponding author.

All submitted manuscripts, which qualify for publication, are peer reviewed by two referees. The final version of papers accepted for publication must be sent to the managing editor as a pdf-file and as a Winword or LaTeX file in order to allow for electronic formatting and language editing. Figures and tables should be added at the end of the paper on separate sheets of paper.

Authors are kindly asked to comply with the following **format instructions**.

**Acknowledgements** can be given in a first footnote, marked by an asterisk.

**Sections and subsections** should be numbered consecutively in Arabic decimals, e.g.,

1. Introduction
2. The Model
- 2.1. The Household Decision
- 2.2. The Production Sector, etc.

**Footnotes** should be numbered consecutively in Arabic numerals.

**Figures and tables** should be numbered consecutively in Arabic numerals. A short heading in italics should summarize the contents of each figure and table, e.g.,

**Figure 3**  
*Earned Income Tax Credit for Different Household Types*

Displayed **formulae** should be numbered consecutively throughout the manuscript (including

the appendix) as (1), (2), etc. on the right-hand side of the page.

The **References** section should be the final section and contain all publications cited in the text or in footnotes, arranged alphabetically by the author's last name. Entries by the same author should be arranged by the year of publication, if necessary by adding lowercase letters, e.g., 1984a, 1984b, etc. References should appear as follows:

### *Periodicals:*

Head, J. G. (1988), On Merit Wants, *FinanzArchiv* 46, 1–37.

Ballard, C. L., Shoven, J. B., and Whalley, J. (1985), General Equilibrium Computations of the Marginal Welfare Cost of Taxes in the United States, *American Economic Review* 75, 128–138.

### *Monographs:*

Atkinson, A. B., and Stiglitz, J. E. (1980), *Lectures on Public Economics*, McGraw-Hill, London.

Stiglitz, J. E. (2000), *Economics of the Public Sector*, 3<sup>rd</sup> edition, W. W. Norton, New York, N.Y.

### *Contributions to handbooks, proceedings, etc.:*

Sandmo, A. (1985), The Effects of Taxation on Savings and Risk Taking, in: Auerbach, A. J., and Feldstein, M. (Eds.), *Handbook of Public Economics*, vol. 1, North-Holland, Amsterdam, 265–311.

### *Working Papers:*

Eggert, W., and Kolmar, M. (2002), *Contests with Size Effects*, EPRU Working Paper 2002–04, Economic Policy Research Unit, University of Copenhagen.

Reference to publications in the text or in footnotes should be restricted to last name(s) of the author(s), year of publication, and, if necessary, page number(s), e.g.,

....as stated by Head (1988, p. 15)

....as stated by Head (1988, pp. 15–17).

....in another paper (Ballard, Shoven, and Whalley, 1985).

....(see Auerbach, 1985).

References to more than one article by the same author should be separated by commas or semicolons, e.g.,

....by Wildasin (1991, 1998)

....by Wildasin (1991, p. 15; 1998, p. 397)

The instructions to authors (with some more examples), can be downloaded from [www.mohr.de/jrn/fa/authors.htm](http://www.mohr.de/jrn/fa/authors.htm).