

Professor Emmanuel Saez (1st half)

Evans Hall 623, saez@econ.berkeley.edu

Office Hours: Mondays 9am-12pm

Professor Mathilde Munoz (2nd half)

Evans Hall 689, mathildemunoz@berkeley.edu

GSI: Akcan Balkir, akcan.balkir@berkeley.edu (office hours by appointment)

PUBLIC ECONOMICS 230B: LECTURE SCHEDULE SPRING 2025

This course covers material on (I) labor income taxation: behavioral responses to taxes and transfers, optimal income taxation and redistribution, social insurance (II) Wealth inequality, wealth taxation, and tax mobility.

Syllabus, lecture slides (with links to readings), and problem sets are all posted online at:

<http://elsa.berkeley.edu/~saez/course/course.html> (1st half Saez)

<https://bcourses.berkeley.edu/courses/1542210> (2nd half Munoz)

Class meetings: Mondays 12:10pm-2pm, Evans 648

Requirements: Two problem sets (20% of the grade), one referee report (10% of the grade).

Final exam is on Monday May 5 (review week), 12:10pm-2pm in class (70% of the grade).

Problem sets will be due on gradescope (by the end of the day).

GSI Akcan Balkir is in charge of all grading assignments. Feel free to email him directly for any questions related to assignments.

Readings: For each lecture, online slides include all references at the back with web links.

References in **bold** are **required** reading.

Section I: Labor Income Taxation and Redistribution (SAEZ)

IA: Theoretical Aspects: Optimal Income Taxation and Redistribution

- | | | |
|---|------------|--|
| 1 | January 27 | Introduction and current US income tax and transfers |
| 2 | February 3 | Optimal income taxation and transfer programs |

IB: Empirical Aspects: Behavioral Responses to Taxes and Transfers

- | | | |
|---|-------------|--|
| 3 | February 10 | Labor supply responses to taxation |
| 4 | February 24 | Labor supply responses to transfers |
| 5 | March 3 | Responses of taxable income to tax rates |

IC: Social Insurance and Labor Supply

- | | | |
|---|----------|---|
| 6 | March 10 | Social Security and Disability Insurance (PS1 due) |
|---|----------|---|

Section II: Wealth Inequality, Wealth Taxation, International Tax Competition (MUNOZ)

7	March 17	Wealth Inequality
8	March 31	Wealth transmission and inheritances
9	April 7	Wealth Taxation (referee report due)
10	April 14	Wealth Taxation
11	April 21	Tax labor in a globalized world
12	April 28	Tax labor in a globalized world (PS 2 due)