

July 2022

**EMMANUEL SAEZ**

University of California  
Department of Economics  
530 Evans Hall #3880, Berkeley, CA 94720  
E-mail: esaez@berkeley.edu  
<http://www.econ.berkeley.edu/~saez/>

**DATE OF BIRTH:** 11-26-1972

**CITIZENSHIP:** France and US

**EDUCATION:**

1999 Ph.D. in Economics, MIT  
1996 M.D. in Economics at DELTA, Paris, France  
1994 B.A. in Mathematics at École Normale Supérieure, 45 Rue d'Ulm, Paris, France

**PROFESSIONAL EXPERIENCE:**

July 2005- present: Professor of Economics, University of California at Berkeley  
July 2010- present: Director, Center for Equitable Growth, <http://ceg.berkeley.edu/>, UC Berkeley  
July 2003- June 2005: Associate Professor of Economics, University of California at Berkeley  
July 2002- June 2003: Assistant Professor of Economics, University of California at Berkeley  
July 1999- June 2002: Assistant Professor of Economics, Harvard University

**HONORS AND AWARDS:**

2019 Honorary degree, Harvard University  
2014 John von Neumann Award from the Rajk Laszlo College, Budapest  
2014 H.C. Recktenwald Prize in Economics from the University of Erlangen-Nuremberg, Germany  
2010 MacArthur Foundation Fellow  
2010 Best Young French Economist Prize, Le Monde, Cercle des Économistes  
2009 John Bates Clark Medal from the American Economic Association  
2003 Alfred P. Sloan Research Fellowship  
2002 National Science Foundation CAREER grant award  
1999 National Tax Association dissertation prize  
1999 Review of Economic Studies Tour

**INVITED LECTURES**

2021 American Economic Association Distinguished Lecture, AEA (virtual) meetings  
2020 Harberger Lecture, UCLA  
2019 Stone Lecture, Harvard Kennedy School  
2019 Cowles Lecture, North American meetings of the Econometric Society, Seattle  
2018 American Finance Association Lecture, AEA meetings, Philadelphia  
2016 Western Economic Association International Conference keynote address, Portland, Oregon  
2014 Rosenbluth Memorial Lecture, University of British Columbia, Vancouver  
2014 Neubauer Collegium Lecture, University of Chicago  
2013 Centraal Planbureau (CPB) Lecture, The Netherlands  
2013 Arrow Lecture, Stanford University  
2012 De Benedetti Lecture, Bocconi University  
2012 Moses Lecture, University of California, Berkeley

**VISITING POSITIONS:**

September 2017- June 2018: Vic Trione Visiting Professor of Economics, SIEPR, Stanford University  
September 2009- December 2009: Visiting Professor, Department of Economics, MIT  
September 2007- June 2008: Fellow, Center for Advanced Study in the Behavioral Sciences, Stanford  
September 2004- June 2005: National Fellow, Hoover Institution, Stanford University  
July 2001- June 2002: Visiting Assistant Professor, University of California at Berkeley

### **PROFESSIONAL AFFILIATIONS:**

2003-present: Research Associate, Public Economics Program, NBER  
2004-present: Research Fellow, Public Policy Program, CEPR  
2005-present: Research Fellow, CESifo  
2009-present: Research Fellow, IZA

2009-2013: Co-Director of Public Policy Program, CEPR  
1999-2003: Faculty Research Fellow, Public Economics Group, NBER  
2001-2004: Research Affiliate, Public Policy Group, CEPR  
2002-2005: Research Affiliate, CESifo

### **EDITORIAL RESPONSIBILITIES:**

2006-2010: Editor, Journal of Public Economics  
2003-2006: Co-Editor, Journal of Public Economics

### **RESEARCH GRANTS:**

2020-2026 European Research Council (ERC) grant (co-PI, with Thomas Piketty PI).  
2010-2019 Sandler Foundation annual research grants to fund the Berkeley Center for Equitable Growth <http://ceg.berkeley.edu/>  
2016-2021 NSF grant SES-1559014: "Behavioral Responses to Taxation and Inequality: Evidence from Policy Variation using Administrative Data"  
2016-2018 Russell Sage Foundation grant (with Gabriel Zucman)  
2016-2017 Alfred P. Sloan Foundation grant (with Danny Yagan)  
2015-2018 INET and Sandler Foundation grant (with Gabriel Zucman):  
"US Distributional National Accounts"  
2015-2017 Arnold Foundation grant (with Danny Yagan and Gabriel Zucman):  
"Using Big Tax Data for Public Policy Research on Inequality and Opportunity"  
2014-2016 INET and Sandler Foundation grant (with Pascal Michailat):  
"Macroeconomic Policy over the Business Cycle"  
2013-2015 Fondation Banque de France grant (with Pascal Michailat):  
"Macroeconomic Fluctuations and Inequality"  
2012-2015 NSF grant SES-1156240:  
"Inequality and Taxation: Evidence from Data, Experiments, and Tax Policy Variation"  
2012-2013 Smith Richardson Foundation Grant (with Raj Chetty, John Friedman, and Danny Yagan)  
"New Policy Evidence from U.S. Tax Data"  
2010-2012 International Growth Center grant (with Henrik Kleven and Claus Kreiner):  
"Understanding Fiscal Capacity in Developing Countries"  
2010-2011 Smith Richardson Foundation Grant (with Raj Chetty and John Friedman)  
"Policy Lessons from U.S. Tax Records"  
2009-2012 NSF grant SES-0850631: "Behavioral Responses to Taxation: Evidence from Field Experiments and Tax Policy Variation"  
2006-2009 NSF grant SES-0617737 (with Wojciech Kopczuk):  
"Earnings Inequality and Mobility in the United States"  
2004-2005 NBER-SSA Retirement Research Center grant (with Jeffrey Liebman):  
"Earnings Responses to Raising the Social Security Taxable Maximum"

2002-2007 NSF CAREER grant SES-0134946:  
“The Evolution of Income Inequality during the 20th Century”  
2000 NSF small research grant SES-0078535 (with Esther Duflo):  
“The Determinants of 401(k) Participation”

### **TEACHING:**

**Graduate Courses:** Public Economics (1999-present) <http://eml.berkeley.edu/~saez/course/course.html>,  
Topics on Inequality (2009), Mathematics for Economists (2000)

**Undergraduate Courses:** Public Economics (2002-present)  
<http://eml.berkeley.edu/~saez/course131/course131.html>

### **AUTHORED BOOKS AND EDITED VOLUMES:**

1. Landais, Camille, Thomas Piketty, and Emmanuel Saez Pour une révolution fiscale: Un impôt sur le revenu pour le XXIème siècle Paris: Le Seuil, 2011. <http://www.revolution-fiscale.fr/> [in french]
2. Auerbach, Alan, Raj Chetty, Martin Feldstein, and Emmanuel Saez (editors) Handbook of Public Economics, Volume 5, Amsterdam: Elsevier-North Holland, 2013.
3. Alvaredo, Facundo, Lucas Chancel, Thomas Piketty, Emmanuel Saez, and Gabriel Zucman The World Inequality Report 2018, Cambridge: Harvard University Press, 2018. <http://wir2018.wid.world/>
4. Saez, Emmanuel and Gabriel Zucman The Triumph of Injustice: How the Rich Dodge Taxes and How to Make them Pay, New York: W.W. Norton, 2019. [www.taxjusticenow.org](http://www.taxjusticenow.org). **Hans Matthöfer Prize 2021, Colbert Prize of Institut de France 2021.**
5. Chancel, Lucas (lead author), Thomas Piketty, Emmanuel Saez, and Gabriel Zucman The World Inequality Report 2022, Cambridge: Harvard University Press, 2022. <http://wir2022.wid.world/>

### **DATA WEBSITES:**

**World Inequality Database** [www.wid.world/](http://www.wid.world/) joint with Facundo Alvaredo, Lucas Chancel, Thomas Piketty, and Gabriel Zucman since January 2017 (succeeds and subsumes the earlier World Top Income Database, 2011-2016).

**Tax Justice Now** [www.taxjusticenow.org](http://www.taxjusticenow.org) joint with Gabriel Zucman since October 2019

**Real-time Inequality** [realtimeinequality.org](http://realtimeinequality.org) with Thomas Blanchet and Gabriel Zucman since January 2022

### **REFEREED JOURNAL PUBLICATIONS:**

1. Saez, Emmanuel “Using Elasticities to Derive Optimal Income Tax Rates”, Review of Economic Studies, 68, 2001, 205-229.
2. Saez, Emmanuel “The Desirability of Commodity Taxation under Nonlinear Income Taxation and Heterogeneous Tastes”, Journal of Public Economics, 83, 2002, 217-230.

3. Gruber, Jonathan and Emmanuel Saez “The Elasticity of Taxable Income: Evidence and Implications”, Journal of Public Economics, 84, 2002, 1-32 (longer version: NBER Working Paper No. 7512, January 2000).
4. Saez, Emmanuel “Optimal Income Transfer Programs: Intensive Versus Extensive Labor Supply Responses”, Quarterly Journal of Economics, 117(3), 2002, 1039-1073. **CESifo young scholar prize in Public Economics 2002**
5. Duflo, Esther, and Emmanuel Saez “Participation and Investment Decisions in a Retirement Plan: The Influence of Colleagues' Choices”, Journal of Public Economics, 85, 2002, 121-148.
6. Piketty, Thomas and Emmanuel Saez “Income Inequality in the United States, 1913-1998”, Quarterly Journal of Economics, 118(1), 2003, 1-39, **series updated to 2018 in January 2020**
7. Saez, Emmanuel “The Effect of Marginal Tax Rates on Income: A Panel Study of Bracket Creep”, Journal of Public Economics, 87(5-6), 2003, 1231-1258.
8. Duflo, Esther, and Emmanuel Saez “The Role of Information and Social Interactions in Retirement Plans Decisions: Evidence from a Randomized Experiment”, Quarterly Journal of Economics, 118(3), 2003, 815-842.
9. Saez, Emmanuel “Direct or Indirect Tax Instruments for Redistribution: Short-Run versus Long-Run”, Journal of Public Economics, 88(3-4), 2004, 503-518.
10. Kopczuk, Wojciech and Emmanuel Saez “Top Wealth Shares in the United States, 1916-2000: Evidence from Estate Tax Returns”, National Tax Journal, 57(2), Part 2, June 2004, 445-487. (Longer version: NBER Working Paper No. 10399, March 2004).
11. Saez, Emmanuel “The Optimal Treatment of Tax Expenditures”, Journal of Public Economics, 88(12), 2004, 2657-2684.
12. Saez, Emmanuel and Michael Veall “The Evolution of High Incomes in Northern America: Lessons from Canadian Evidence”, American Economic Review, 95(3), 2005, 831-849. **Purvis Memorial Prize of the Canadian Economic Association 2006**
13. Chetty, Raj and Emmanuel Saez “Dividend Taxes and Corporate Behavior: Evidence from the 2003 Dividend Tax Cut”, Quarterly Journal of Economics, 120(3), 2005, 791-833 (longer version NBER Working Paper No. 10841, October 2004; preliminary version NBER Working Paper No. 10572, June 2004).
14. Duflo, Esther, William Gale, Jeffrey Liebman, Peter Orszag, and Emmanuel Saez “Saving Incentives for Low- and Middle-Income Families: Evidence from a Field Experiment with H&R Block”, Quarterly Journal of Economics, 121(4), 2006, 1311-1346. **TIAA-CREF Paul A. Samuelson Certificate of Excellence 2007**
15. Immerwoll, Herwig, Henrik Kleven, Claus Kreiner, and Emmanuel Saez “Welfare Reform in European Countries: A Micro-Simulation Analysis”, Economic Journal, 117(1), 2007, 1-44.
16. Moriguchi, Chiaki and Emmanuel Saez “The Evolution of Income Concentration in Japan, 1885-2005: Evidence from Income Tax Statistics”, Review of Economics and Statistics 90(4), 2008, 713-734. **Reprinted** in Chinese in Journal of Comparative Studies, 50(5), 2010, 105-134.
17. Saez, Emmanuel “Details Matter: The impact of Presentation and Information in the Take-up of Financial Incentives for Retirement Savings”, American Economic Journal: Economic Policy 1(1), 2009, 204-228. (Earlier version CEPR Discussion Paper No. 6386, July 2007).

18. Kleven, Henrik, Claus Kreiner, and Emmanuel Saez "The Optimal Income Taxation of Couples," Econometrica 77(2), 2009, 537-560 (longer version CESifo Working Paper, No. 2092, September 2007, older version NBER Working Paper No. 12685, November 2006).
19. Alvaredo, Facundo and Emmanuel Saez "Income and Wealth Concentration in Spain in a Historical and Fiscal Perspective", Journal of the European Economic Association 7(5), 2009, 1140–1167.
20. Chetty, Raj and Emmanuel Saez "Optimal Taxation and Social Insurance with Endogenous Private Insurance", American Economic Journal: Economic Policy 2(2), 2010, 85-116.
21. Kopczuk, Wojciech, Emmanuel Saez, and Jae Song "Earnings Inequality and Mobility in the United States: Evidence from Social Security Data since 1937", Quarterly Journal of Economics 125(1), 2010, 91-128 (older and longer version NBER Working Paper No. 13345, August 2007).
22. Chetty, Raj and Emmanuel Saez "Dividend and Corporate Taxation in an Agency Model of the Firm", American Economic Journal: Economic Policy, 2(3), 2010, 1-31 (older version "An Agency Theory of Dividend Taxation", NBER Working Paper No. 13538, October 2007).
23. Saez, Emmanuel "Do Taxpayers Bunch at Kink Points?" American Economic Journal: Economic Policy 2(3), 2010, 180-212 (older versions: NBER Working Paper, No. 7366, September 1999 and NBER-TAPES Conference draft June 2002) **AEJ-Economic Policy Best Paper Award 2011**
24. Kleven, Henrik, Martin Knudsen, Claus Kreiner, Soren Pedersen, and Emmanuel Saez "Unwilling or Unable to Cheat? Evidence from a Tax Audit Experiment in Denmark", Econometrica 79(3), 2011, 651-692.
25. Chetty, Raj, John Friedman, Nathaniel Hilger, Emmanuel Saez, Diane Schanzenbach, and Danny Yagan, "How Does Your Kindergarten Classroom Affect Your Earnings? Evidence from Project STAR", Quarterly Journal of Economics 126(4), 2011, 1593-1660.
26. Lee, David and Emmanuel Saez "Optimal Minimum Wage Policy in Competitive Labor Markets", Journal of Public Economics 96(9-10), 2012, 739-749.
27. Saez, Emmanuel, Manos Matsaganis and Panos Tsakloglou "Earnings Determination and Taxes: Evidence from a Cohort Based Payroll Tax Reform in Greece", Quarterly Journal of Economics 127(1), 2012, 493-533.
28. Card, David, Alex Mas, Enrico Moretti, and Emmanuel Saez "Inequality at Work: The Effect of Peers' Salary on Job Satisfaction", American Economic Review 102(6), 2012, 2981-3003.
29. Saez, Emmanuel "Optimal Progressive Capital Income Taxes in the Infinite Horizon Model", Journal of Public Economics 97(1), 2013, 61-74.
30. Kleven, Henrik, Camille Landais, and Emmanuel Saez "Taxation and International Mobility of Superstars: Evidence from the European Football Market", American Economic Review 103(5), 2013, 1892-1924.
31. Chetty, Raj and Emmanuel Saez "Teaching the Tax Code: Earnings Responses to an Experiment with EITC Recipients", American Economic Journal: Applied Economics 5(1), 2013, 1-31.
32. Chetty, Raj, John Friedman, and Emmanuel Saez "Using Differences in Knowledge across Neighborhoods to Uncover the Impacts of the EITC on Earnings", American Economic Review 103(7), 2013, 2683-2721.

33. Piketty, Thomas and Emmanuel Saez "A Theory of Optimal Inheritance Taxation", Econometrica 81(5), 2013, 1851-1886 (older and longer version "A Theory of Optimal Capital Taxation", NBER Working Paper No. 17989, April 2012).
34. Piketty, Thomas, Emmanuel Saez, and Stefanie Stantcheva "Optimal Taxation of Top Labor Incomes: A Tale of Three Elasticities", American Economic Journal: Economic Policy 6(1), 2014, 230-271.
35. Kleven, Henrik, Camille Landais, Emmanuel Saez, and Esben Schultz "Migration and Wage Effects of Taxing Top Earners: Evidence from the Foreigners' Tax Scheme in Denmark", Quarterly Journal of Economics 129(1), 2014, 333-378.
36. Chetty, Raj, Nathan Hendren, Patrick Kline, and Emmanuel Saez, "Where is the Land of Opportunity? The Geography of Intergenerational Mobility in the United States", Quarterly Journal of Economics 129(4), 2014, 1553-1623. Data online at <http://www.equality-of-opportunity.org/data/>
37. Kuziemko, Ilyana, Michael I. Norton, Emmanuel Saez, and Stefanie Stantcheva "How Elastic are Preferences for Redistribution? Evidence from Randomized Survey Experiments", American Economic Review, 105(4), 2015, 1478-1508.
38. Michailat, Pascal and Emmanuel Saez, "Aggregate Demand, Idle Time, and Unemployment", Quarterly Journal of Economics 130(2), 2015, 507-569.
39. Saez, Emmanuel and Stefanie Stantcheva "Generalized Social Marginal Welfare Weights for Optimal Tax Theory", American Economic Review 106(1), 2016, 24-45.
40. Kleven, Henrik, Claus Kreiner, and Emmanuel Saez "Why Can Modern Governments Tax So Much? An Agency Model of Firms as Fiscal Intermediaries", Economica 83(330), 2016, 219-246.
41. Saez, Emmanuel and Gabriel Zucman "Wealth Inequality in the United States since 1913: Evidence from Capitalized Income Tax Data", Quarterly Journal of Economics 131(2), 2016, 519-578.
42. Landais, Camille, Pascal Michailat, and Emmanuel Saez "A Macroeconomic Approach to Optimal Unemployment Insurance: Theory", American Economic Journal: Economic Policy 10(2), 2018, 152-181.
43. Landais, Camille, Pascal Michailat, and Emmanuel Saez "A Macroeconomic Approach to Optimal Unemployment Insurance: Applications", American Economic Journal: Economic Policy 10(2), 2018, 182-216.
44. Piketty, Thomas, Emmanuel Saez, and Gabriel Zucman "Distributional National Accounts: Methods and Estimates for the United States", Quarterly Journal of Economics 133(2), 2018, 553-609. Data online at <http://gabriel-zucman.eu/usdina/>
45. Saez, Emmanuel and Stefanie Stantcheva "A Simpler Theory of Optimal Capital Taxation", Journal of Public Economics 162, 2018, 120-142, special issue In honor of Sir Tony Atkinson (1944-2017).
46. Michailat, Pascal and Emmanuel Saez "Optimal Public Expenditure with Inefficient Unemployment", Review of Economic Studies 86(3), 2019, 1301-1331.
47. Saez, Emmanuel, Benjamin Schoefer, and David Seim "Payroll Taxes, Firm Behavior, and Rent Sharing: Evidence from a Young Workers' Tax Cut in Sweden", American Economic Review 109(5), 2019, 1717-1763.

48. Chetty, Raj, John Friedman, Emmanuel Saez, Nicholas Turner, Danny Yagan "Income Segregation and Intergenerational Mobility Across Colleges in the United States", Quarterly Journal of Economics 135(3), 2020, 1567-1633. Data online at <https://opportunityinsights.org/data/>
49. Michailat, Pascal and Emmanuel Saez "Resolving New Keynesian Anomalies with Wealth in the Utility Function", Review of Economics and Statistics 103(2), 2021, 197-215.
50. Saez, Emmanuel, Benjamin Schoefer, and David Seim. "Hysteresis from Employer Subsidies", Journal of Public Economics 200, 2021, 104459.
51. Martinez, Isabel, Emmanuel Saez, and Michael Siegenthaler. "Intertemporal Labor Supply Substitution? Evidence from the Swiss Income Tax Holidays", American Economic Review 111(2), 2021, 506-546.
52. Michailat, Pascal and Emmanuel Saez. "Beveridgean Unemployment Gap", Journal of Public Economics Plus 2, 2021, 100009.
53. Michailat, Pascal and Emmanuel Saez. "An Economical Business Cycle Model", Oxford Economic Papers 74(2), 2022, 382-411 (older version NBER Working Paper No. 19777, 2014).

#### **OVERVIEW AND SURVEY ARTICLES:**

1. Piketty, Thomas and Emmanuel Saez "How Progressive is the U.S. Federal Tax System? A Historical and International Perspective", Journal of Economic Perspectives 21(1), Winter 2007, 3-24.
2. Atkinson, Anthony, Thomas Piketty, and Emmanuel Saez "Top Incomes in the Long Run of History", Journal of Economic Literature 49(1), 2011, 3-71, **data series maintained in World Inequality Database** <http://wid.world/> (joint with Facundo Alvaredo, Lucas Chancel, and Gabriel Zucman).
3. Diamond, Peter and Emmanuel Saez "The Case for a Progressive Tax: From Basic Research to Policy Recommendations", Journal of Economic Perspectives 25(4), Fall 2011, 165-190.
4. Saez, Emmanuel, Joel Slemrod, and Seth Giertz "The Elasticity of Taxable Income with Respect to Marginal Tax Rates: A Critical Review", Journal of Economic Literature 50(1), 2012, 3-50.
5. Piketty, Thomas and Emmanuel Saez "Optimal Labor Income Taxation", Chapter 7, in A. Auerbach, R. Chetty, M. Feldstein, and E. Saez (eds.) Handbook of Public Economics, Volume 5, (Amsterdam: Elsevier-North Holland), 2013, 391-474.
6. Alvaredo, Facundo, Anthony Atkinson, Thomas Piketty, and Emmanuel Saez "The Top 1% in International and Historical Perspective," Journal of Economic Perspectives 27(3), Summer 2013, 3-20.
7. Piketty, Thomas and Emmanuel Saez "Inequality in the Long-Run", Science 344, 2014, 838-843.
8. Saez, Emmanuel and Gabriel Zucman "Progressive Wealth Taxation." Brookings Papers on Economic Activity, Fall 2019, 437-511.
9. Saez, Emmanuel and Gabriel Zucman. "The Rise of Income and Wealth Inequality in America: Evidence from Distributional Macroeconomic Accounts", Journal of Economic Perspectives 34(4), Fall 2020, 3-26.
10. Saez, Emmanuel. "Public Economics and Inequality: Uncovering our Social Nature" AEA Distinguished lecture, American Economic Association: Papers and Proceedings, 111, 2021, 1-26.

## **OTHER ARTICLES:**

1. Saez, Emmanuel "Optimal Income Tax Rates and Elasticities: A Summary", National Tax Association Proceedings, 92<sup>nd</sup> Annual Conference on Taxation, 2000, 64-71.
2. Piketty, Thomas and Emmanuel Saez "Inkomstskillnader i USA, 1913-1998", Ekonomisk Debatt, 30, 1, 2002, 15-31 (summary in Swedish of refereed publication 6).
3. Duflo Esther, and Emmanuel Saez "Implications of Information and Social Interactions for Retirement Saving Decisions", in O. Mitchell and S. Utkus, eds., Pension Design and Structure: New Lessons from Behavioral Finance. Pension Research Council. (Oxford, UK: Oxford University Press), 2004.
4. Saez, Emmanuel "Reported Incomes and Marginal Income Tax Rates, 1960-2000: Evidence and Policy Implications", Tax Policy and the Economy, ed. James Poterba, (Cambridge: MIT Press), Volume 18, 2004.
5. Saez, Emmanuel "Top Incomes in the United States and Canada over the Twentieth Century", Journal of the European Economic Association, Paper and Proceedings, 3(2-3), 2005, 402-411.
6. Saez, Emmanuel "Income Concentration in a Historical and International Perspective", in eds. Alan Auerbach, David Card, John Quigley, Public Policy and Income Distribution, (New York: Russell Sage Foundation), 2006, 221-258.
7. Saez, Emmanuel "Redistribution Toward Low Incomes in Richer Countries", in A. Banerjee, R. Benabou, and D. Mookherjee eds. Understanding Poverty, (Oxford: Oxford University Press), 2006, 187-201.
8. Piketty, Thomas and Emmanuel Saez "The Evolution of Top Incomes: A Historical and International Perspective", American Economic Review: Papers and Proceedings, 96(2), May 2006, 200-205.
9. Chetty, Raj and Emmanuel Saez "The Effect of the 2003 Dividend Tax Cut on Corporate Behavior: Interpreting the Evidence", American Economic Review: Papers and Proceedings, 96(2), May 2006, 124-129.
10. Chetty, Raj, Joseph Rosenberg, and Emmanuel Saez "The Effects of Taxes on Market Responses to Dividend Announcements and Payments: What Can we Learn from the 2003 Dividend Tax Cut?", in A. Auerbach and J. Slemrod, eds. Taxing Corporate Income in the 21st Century, Cambridge: Cambridge University Press, 2007, 1-32.
11. Piketty, Thomas and Emmanuel Saez "Income Inequality in the United States, 1913-2002", Chapter 5 in A. B. Atkinson and T. Piketty, eds. Top Incomes over the Twentieth Century: A Contrast Between European and English Speaking Countries, Oxford: Oxford University Press, 2007, 141-225 (longer and updated version of refereed publication 6).
12. Saez, Emmanuel and Michael Veall "The Evolution of High Incomes in Canada, 1920-2000", Chapter 6 in A. B. Atkinson and T. Piketty, eds. Top Incomes over the Twentieth Century: A Contrast Between European and English Speaking Countries, Oxford: Oxford University Press, 2007, 226-308 (longer version of refereed publication 12).
13. Dell, Fabien, Thomas Piketty, and Emmanuel Saez "The Evolution of Income and Wealth Concentration in Switzerland over the 20<sup>th</sup> Century", Chapter 11 in A. B. Atkinson and T. Piketty, eds. Top Incomes over the Twentieth Century: A Contrast Between European and English Speaking Countries, Oxford: Oxford University Press, 2007, 472-500.
14. Duflo, Esther, William Gale, Jeffrey Liebman, Peter Orszag, and Emmanuel Saez "Savings Incentives for Low- and Moderate-Income Families in the United States: Why is the Saver's Credit Not More

Effective?", Journal of the European Economic Association, Paper and Proceedings, 5(2-3), 2007, 647-661.

15. Brewer, Michael, Emmanuel Saez, and Andrew Shephard "Means Testing and Tax Rates on Earnings", Chapter 2 in Dimension of Tax Design: The Mirrlees Review, Institute for Fiscal Studies, Oxford University Press, 2010, 90-173.

16. Moriguchi, Chiaki and Emmanuel Saez "The Evolution of Income Concentration in Japan, 1885-2005: Evidence from Income Tax Statistics", Chapter 3 in A. B. Atkinson and T. Piketty, eds. Top Incomes: A Global Perspective, Oxford: Oxford University Press, 2010, 76-170 (longer version of refereed publication 16).

17. Alvaredo, Facundo and Emmanuel Saez "Income and Wealth Concentration in Spain in a Historical and Fiscal Perspective", Chapter 10 in A. B. Atkinson and T. Piketty, eds. Top Incomes: A Global Perspective, Oxford: Oxford University Press, 2010, 482-559 (longer version of refereed publication 19).

18. Atkinson, Anthony, Thomas Piketty, and Emmanuel Saez "Top Incomes in the Long Run of History", Chapter 13 in A. B. Atkinson and T. Piketty, eds. Top Incomes: A Global Perspective, Oxford: Oxford University Press, 2010, 664-759 (shorter version of overview publication 2).

19. Piketty, Thomas and Emmanuel Saez "Penser la Fiscalité du XXIe Siècle" in Repenser l'Economie, Regards Croisés sur l'Economie, 10, 2012, 159-170. [in French]

20. Diamond, Peter, and Emmanuel Saez, "Taxing High Earnings", in The Occupy Handbook, Ed. Janet Byrne, Little and Brown, 2012, 317-329.

21. Piketty, Thomas and Emmanuel Saez, "Top Incomes and the Great Recession: Recent Evolutions and Policy Implications", International Monetary Fund Economic Review, 61(3), 2013, 456-478.

22. Chetty, Raj, Nathan Hendren, Patrick Kline, Emmanuel Saez, and Nicholas Turner, "Is the United States Still a Land of Opportunity? Recent Trends in Intergenerational Mobility", American Economic Review: Papers and Proceedings, 104(5), May 2014, 141-147 (longer version NBER Working Paper No. 19844, 2014). Data online at <https://opportunityinsights.org/data/>

23. Chetty, Raj, Emmanuel Saez, and Laszlo Sandor "What Policies Increase Prosocial Behavior? An Experiment with Referees at the Journal of Public Economics", Journal of Economic Perspectives 28(3), 2014, 169-188.

24. Murphy, Kevin and Emmanuel Saez "Income and Wealth in America", Chapter 6 in T. Church, C. Miller, and J. B. Taylor, eds. Inequality and Economic Policy: Essays in Memory of Gary Becker, Stanford: Hoover Institution Press, 2015, 111-146.

25. Alvaredo, Facundo, Anthony B. Atkinson, Lucas Chancel, Thomas Piketty, Emmanuel Saez, and Gabriel Zucman. 2016. "Distributional National Accounts (DINA) Guidelines: Concepts and Methods used in WID.world." WID.world Working Paper 2016/1, December 2016.

26. Alvaredo, Facundo, Thomas Breda, Barra Roantree, and Emmanuel Saez "Contribution Ceilings and the Incidence of Payroll Taxes", De Economist (special issue), 165(2), 2017, 129-140.

27. Saez, Emmanuel "The Research Agenda after Capital in the 21st Century", Chapter 13 in H. Boushey, B. DeLong, M. Steinbaum, eds. After Piketty: The Agenda for Economics and Inequality, Cambridge: Harvard University Press, 2017, 304-321.

28. Saez, Emmanuel “Income and Wealth Inequality: Evidence and Policy Implications” (transcription of Western Economic Association International Conference keynote address) Contemporary Economic Policy, 35(1), 2017, 7-25 and 26-28.

29. Alvaredo, Facundo, Lucas Chancel, Thomas Piketty, Emmanuel Saez, and Gabriel Zucman “Global Inequality Dynamics: New Findings from WID.world” American Economic Review: Papers and Proceedings, 107(5), May 2017, 404-409 (longer version NBER Working Paper No. 23119, 2017).

30. Saez, Emmanuel “Taxing the Rich More: Preliminary Evidence from the 2013 Tax Increase” Tax Policy and the Economy, ed. Robert Moffitt, (Cambridge: MIT Press), Volume 31, 2017, 72-120.

31. Alvaredo, Facundo, Lucas Chancel, Thomas Piketty, Emmanuel Saez, and Gabriel Zucman “The Elephant Curve of Global Inequality and Growth” American Economic Association: Papers and Proceedings, 108, 2018, 103-108 (longer version WID.world Working Paper No. 2017/20).

32. Piketty, Thomas, Emmanuel Saez, and Gabriel Zucman “Simplified Distributional National Accounts” American Economic Association: Papers and Proceedings, 109, 2019, 289-295.

33. Alvaredo, Facundo, Lucas Chancel, Thomas Piketty, Emmanuel Saez, and Gabriel Zucman “Towards a System of Distributional National Accounts.” Économie et Statistique/Economics and Statistics, 517-518-519, 2020, 41-59 special issue Beyond and Around GDP: Questions to National Accounting.

34. Saez, Emmanuel, “Should We Tax Wealth?” in Blanchard, Olivier and Dani Rodrik (eds.) Combating Inequality: Rethinking Government's Role, Cambridge: MIT Press, 2021.

35. Piketty, Thomas, Emmanuel Saez, and Gabriel Zucman “Twenty Years and Counting: Thoughts about Measuring the Top Tail” Journal of Economic Inequality 20, 2022, 255–264 special issue Finding the Upper Tail.

36. Saez, Emmanuel and Gabriel Zucman “Wealth Taxation: Lessons from History and Recent Developments” American Economic Association: Papers and Proceedings, 112, 2022, 58-62.

37. Saez, Emmanuel and Gabriel Zucman “A Wealth Tax on Corporations' Stock”, forthcoming Economic Policy 37, 2022.

#### **BOOK REVIEWS, COMMENTS, DISCUSSIONS, SHORTER PIECES:**

1. Saez, Emmanuel, Book review of Diamond, Peter (2003), Taxation, Incomplete Markets, and Social Security, Cambridge: MIT Press, Journal of Economic Literature, 42, June 2004, 529-530.

2. Saez, Emmanuel, Comments on Douglas Bernheim and Antonio Rangel “Behavioral Public Economics: Welfare and Policy Analysis with Nonstandard Decision-Makers”, in Peter Diamond and Hannu Vartiainen Eds., Behavioral Economics and Its Applications, Princeton and Oxford: Princeton University Press, 2006, 81-84.

3. Saez, Emmanuel, Comments on Thomas J. Kniesner and James P. Ziliak, “Evidence of Tax-Induced Individual Behavioral Responses”, in John Diamond and William Zodrow (eds.), Fundamental Tax Reform: Issue, Choices, and Implications, Cambridge MA: MIT Press, 2008, 413-416.

4. Saez, Emmanuel “Striking It Richer: The Evolution of Top Incomes in the United States”, Pathways Magazine, Stanford Center for the Study of Poverty and Inequality, Winter 2008, 6-7 (**updated annually**)

5. Card, David, Raj Chetty, Martin Feldstein, and Emmanuel Saez "Expanding Access to Administrative Data for Research in the United States", White Paper for NSF 10-069 call for papers on "Future Research in the Social, Behavioral, and Economic Sciences" September 2010.
6. Chetty, Raj, John Friedman, Nathaniel Hilger, Emmanuel Saez, Diane Schanzenbach, Danny Yagan, "\$320,000 Kindergarten Teachers," Kappan Magazine, November 2010, 22-25.
7. Maclay, Kathleen and Emmanuel Saez, "Interview with Emmanuel Saez", in The Occupy Handbook, Ed. Janet Byrne, Little and Brown, 2012, 311-316.
8. Chetty, Raj, Nathaniel Hendren, Patrick Kline, and Emmanuel Saez, "Economic Mobility", in State of the States: The Poverty and Inequality Report, Pathways Magazine, Stanford Center on Poverty and Inequality, Special Issue 2015, 55-60.
9. Saez, Emmanuel, Comments on "Lining up: Survey and administrative data estimates of wealth concentration", Festschrift in honor of Arthur Kennickell, special issue edited by Fritz Scheuren, Statistical Journal of the International Association for Official Statistics (IAOS), 33(1), 2017, 219-221.
10. Saez, Emmanuel "Earnings", in State of the Union 2018: The Poverty and Inequality Report: Gender Pathways Magazine, Stanford Center on Poverty and Inequality, Winter 2018, 20-22.
11. Chetty, Raj, John Friedman, Emmanuel Saez, and Danny Yagan, "The SOI Databank: A case study in leveraging administrative data in support of evidence-based policymaking", Statistical Journal of the International Association for Official Statistics (IAOS), 34(1), 2018, 99-103.
12. Saez, Emmanuel and Gabriel Zucman, "Scoring of the Warren Wealth Tax Proposal", January 2019. Online wealth tax simulator at <http://wealthtaxsimulator.org/>
13. Saez, Emmanuel and Gabriel Zucman, "Scoring of the Sanders Wealth Tax Proposal", September 2019. Online wealth tax simulator at <http://wealthtaxsimulator.org/>
14. Saez, Emmanuel and Gabriel Zucman, "Taxing the Superrich", Boston Review, February 2020.
15. Saez, Emmanuel, "Understanding the Social State", International Monetary Fund, Finance&Development, March 2022.

### **WORKING PAPERS:**

- Blanchet, Thomas, Emmanuel Saez, and Gabriel Zucman. "Real-time Inequality", NBER Working Paper No. 30229, July 2022. **data series maintained at** <https://realtimeinequality.org/>
- Michaillat, Pascal and Emmanuel Saez. " $u^* = \sqrt{uv}$ ", NBER Working Paper No. 30211, July 2022.
- Saez, Emmanuel, Danny Yagan, and Gabriel Zucman. "Capital Gains Withholding", preliminary draft, January 2021.
- Saez, Emmanuel and Gabriel Zucman. "Trends in US Income and Wealth Inequality: Revising After the Revisionists," NBER Working Paper No. 27921, October 2020.
- Clausing, Kimberly, Emmanuel Saez, and Gabriel Zucman. "Ending Corporate Tax Avoidance and Tax Competition: A Plan to Collect the Tax Deficit of Multinationals" draft revised January 2021.

Saez, Emmanuel and Gabriel Zucman. “Clarifying Distributional Tax Incidence: Who Pays Current Taxes vs. Tax Reform Analysis,” preliminary draft, October 2019.

### **EARLIER UNPUBLISHED PAPERS:**

Liebman, Jeffrey and Emmanuel Saez. “Earnings Responses to Increases in Payroll Taxes”, unpublished draft, October 2006.

Saez, Emmanuel. “Responses to Federal Income Tax Changes in the Inter-War Period”, mimeo Harvard University, 1999.

Saez, Emmanuel. “A Characterization of the Income Tax Schedule Minimizing Deadweight Burden”, unpublished MIT Ph.D. thesis (chapter 2), 1999.

### **CONFERENCES ORGANIZED:**

Co-organizer (with Antonio Rangel) of Stanford Institute for Theoretical Economics on Public Economics Theory (Theory of Taxation), July 2000

Co-organizer (with Doug Bernheim and Antonio Rangel) of Stanford Institute for Theoretical Economics on Public Economics Theory (Political Economy), July 2001

Co-organizer (with Doug Bernheim and Antonio Rangel) of Stanford Institute for Theoretical Economics on Public Economics Theory (Dynamic Fiscal Policy), July 2002

Co-organizer (with Naomi Lamoreaux, Peter Lindert, Jean-Laurent Rosenthal, and Kenneth Sokoloff) of All-UC Economic History Conference on the New History of Economic Inequality, UCLA, April 2004

Co-organizer (with V.V. Chari) of NBER Summer Institute Conference on Taxation, August 2004

Co-organizer (with Raj Chetty) of NBER Public Economics Conference, October 2005

Co-organizer (with Raj Chetty) of NBER Public Economics University Research Conference, Dec. 2006

Co-organizer (with Raj Chetty) of NBER Public Economics Conference, Stanford, November 2008

Co-organizer (with C Kreiner and T. Piketty) of CEPR Public Policy Symposium, Copenhagen, June 2009

Co-organizer (with O. Bandiera, H. Kleven and T. Piketty) of CEPR PP Symposium, London, June 2010

Co-organizer (with C. Keuschnigg and T. Piketty) of CEPR Public Policy Symposium, Zurich, May 2011

Co-organizer (with Raj Chetty) of NBER Public Economics Conference, November 2011

Co-organizer (with O. Bandiera, H. Kleven and T. Piketty) of CEPR PP Symposium, London, May 2012

Co-organizer (with V. Galasso and T. Piketty) of CEPR PP Symposium, Lugano, May 2013

Co-organizer (with Raj Chetty) of NBER Public Economics Conference, April 2014

Co-organizer (with P. Michailat, N. Petrosky-Nadeau, E. Wasmer) of Sciences-Po Conference on “Goods Markets, the Macroeconomy, and Policy”, Paris, May 2014

Co-organizer (with Greg Clark, Peter Lindert, Jean-Laurent Rosenthal) of All-UC Economic History Conference: Unequal Chances and Unequal Outcomes in Economic History, Caltech, February 2015

Co-organizer (with Ed Harris) of CBO Conference: Distributional Tax Analysis, Washington DC, September 2017

Co-organizer (with Facundo Alvaredo, Lucas Chancel, Thomas Piketty, and Gabriel Zucman) of WID Conference on Inequality, Paris, December 2017

Co-organizer (with Facundo Alvaredo, Lucas Chancel, Thomas Piketty, and Gabriel Zucman) of WID Conference on Inequality, Paris, December 2021