

Professor Emmanuel Saez (1st half)
Evans Hall 623, saez@econ.berkeley.edu
Office Hours: Mondays 9am-12pm
Professor Gabriel Zucman (2nd half)
Evans Hall 621, zucman@gmail.com
GSI: Felipe Lobel, lobel@berkeley.edu
(office hours by appointment)

PUBLIC ECONOMICS 230B: LECTURE SCHEDULE SPRING 2021

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 and capital taxation

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)
<http://gabriel-zucman.eu/econ230/> (2nd half Zucman)

Class meetings: Mondays 12:10pm-2pm, on zoom

Prerequisites: First year graduate microeconomics (Economics 201A,B), First year graduate econometrics (Economics 240A), and first public sector microeconomics class 230A.

Requirements: Two problem sets (20% of the grade), one referee report (10% of the grade). Final examination is on Monday May 3 (review week), 12:10pm-2pm, exam will be emailed and has to be uploaded in pdf format on gradescope by 2:10pm (70% of the grade). Problem sets will be due on gradescope as well by the time of the class. GSI Felipe Lobel 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 25 | Introduction and current US income tax and transfers |
| 2 | February 1 | Optimal income taxation and transfer programs |

IB: Empirical Aspects: Behavioral Responses to Taxes and Transfers

- | | | |
|---|-------------|-------------------------------------|
| 3 | February 8 | Labor supply responses to taxation |
| 4 | February 22 | Labor supply responses to transfers |

5 March 1 Responses of taxable income to tax rates (PS1 due)

IC: Social Insurance and Labor Supply

6 March 8 Social Security and Disability Insurance

Section II: Wealth Inequality and Capital Taxation (ZUCMAN)

7 March 15 The structure inequality, taxes, and transfers

8 March 29 Capital taxation: a historical perspective (PS 2 due)

9 April 5 Progressive wealth taxation

10 April 12 International tax competition

11 April 19 Tax evasion: information, supply, norms (referee report due)

12 April 26 Taxation in developing countries