

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

**PUBLIC ECONOMICS 230B:
LECTURE SCHEDULE SPRING 2022**

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>

Class meetings: Mondays 12:10pm-2pm in Evans 648.

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 2 (review week), 12:10pm-2pm. Problem sets will be due on gradescope 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

IA: Theoretical Aspects: Optimal Income Taxation and Redistribution

1	January 24	Introduction and current US income tax and transfers
2	January 31	Optimal income taxation
3	February 7	Optimal transfer programs

IB: Empirical Aspects: Behavioral Responses to Taxes and Transfers

4	February 14	Labor supply responses to taxation
5	February 28	Labor supply responses to transfers
6	March 7	Responses of taxable income to tax rates (PS1 due)

IC: Social Insurance and Labor Supply

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| 7 | March 14 | Social Security and retirement savings |
| 8 | March 28 | Disability Insurance |

Section II: Wealth Inequality and Capital Taxation

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| 9 | April 4 | Wealth and capital taxation: a historical perspective (PS 2 due) |
| 10 | April 11 | Optimal capital taxation |
| 11 | April 18 | International tax competition |
| 12 | April 25 | Tax evasion and enforcement (referee report due) |