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Office Hours: Mondays 9am-12pm
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(office hours by appointment)

**PUBLIC ECONOMICS 230B:
LECTURE SCHEDULE SPRING 2023**

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: Tuesdays 4:10pm-6pm 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 Tuesday May 2 (review week), 4:10pm-6pm in class. Problem sets will be due on gradescope by the time of the class. GSI Wouter Leenders 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 17	Introduction and current US income tax and transfers
2	January 24	Optimal income taxation
3	January 31	Optimal transfer programs

IB: Empirical Aspects: Behavioral Responses to Taxes and Transfers

4	February 7	Labor supply responses to taxation
5	February 14	Labor supply responses to transfers
6	February 21	Responses of taxable income to tax rates

IC: Social Insurance and Labor Supply

7	February 28	Social Security and retirement
8	March 7	Social Security and retirement (PS1 DUE)
9	March 14	Disability Insurance
10	March 21	Unemployment Insurance

Section II: Wealth Inequality and Capital Taxation

11	April 4	Tax evasion and enforcement (PS 2 DUE)
12	April 11	Wealth and capital taxation: a historical perspective
13	April 18	Optimal capital taxation
14	April 25	International tax competition (referee report DUE)
15	May 2	FINAL EXAM (class time)