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PUBLIC ECONOMICS 230B: LECTURE SCHEDULE SPRING 2024

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, capital taxation, and tax enforcement

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/1533628> (2nd half Munoz)

Class meetings: Mondays 12:10pm-2pm, 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 exam is on Monday April 29 (review week), 12:10pm-2pm in class (70% of the grade). 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 (SAEZ)

IA: Theoretical Aspects: Optimal Income Taxation and Redistribution

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| 1 | January 22 | Introduction and current US income tax and transfers |
| 2 | January 29 | Optimal income taxation and transfer programs |

IB: Empirical Aspects: Behavioral Responses to Taxes and Transfers

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| 3 | February 5 | Labor supply responses to taxation |
| 4 | February 12 | Labor supply responses to transfers |
| 5 | February 26 | Responses of taxable income to tax rates |

IC: Social Insurance and Labor Supply

6 March 4 Social Security and Disability Insurance **(PS1 due)**

Section II: Tax Enforcement, Capital Taxation, International Tax Competition (MUNOZ)

7 March 11 Tax Enforcement
8 March 18 Tax Enforcement
9 April 1 Capital Income and Wealth Taxation **(referee report due)**
10 April 8 Capital Income and Wealth Taxation
11 April 15 International Tax Competition
12 April 22 International Tax Competition **(PS 2 due)**