

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: Nina Roussille, nina_roussille@berkeley.edu
(office hours by appointment)

PUBLIC ECONOMICS 230B: LECTURE SCHEDULE SPRING 2019

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, Room 648 Evans Hall

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 6 (review week), 12:10pm-2pm, room 648 Evans Hall (70% of the grade).

GSI Nina Roussille is in charge of all grading assignments. Feel free to email her directly for any questions related to assignments.

You should print your problem set and hand it in in class or put it in paper format in Nina's mailbox in front of the Peixotto room within 1 hour of the end of the class.

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 28 | Introduction and current US income tax and transfers |
| 2 | February 4 | Optimal income taxation |
| 3 | February 11 | Optimal transfer programs |

IB: Empirical Aspects: Behavioral Responses to Taxes and Transfers

- 4 February 25 Labor supply responses to taxation and transfers
- 5 March 4 Responses of taxable income to tax rates (PS1 due)

IC: Social Insurance and Labor Supply

- 6 March 11 Social Security and Disability Insurance

Section II: Wealth Inequality and Capital Taxation (ZUCMAN)

- 7 March 18 The structure of inequality, taxes, and transfers
- 8 April 1 Models of the wealth distribution (PS 2 due)
- 9 April 8 Capital taxation over time and across countries
- 10 April 15 The challenges of taxing capital in a globalized world
- 11 April 22 Tax evasion (referee report due)

Guest lecture: Environmental Public Economics (JOE SHAPIRO)

- 12 April 29 Environmental Public Economics