

Professor Emmanuel Saez (1<sup>st</sup> half)  
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Office Hours: Mondays 9am-12pm  
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(office hours by appointment)

## PUBLIC ECONOMICS 230B: LECTURE SCHEDULE SPRING 2020

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/> (2<sup>nd</sup> 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 4 (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**

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|---|------------|--|
| 1 | January 27 | Introduction and current US income tax and transfers |
| 2 | February 3 | Optimal income taxation and transfer programs        |

#### **IB: Empirical Aspects: Behavioral Responses to Taxes and Transfers**

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|---|-------------|------------------------------------|
| 3 | February 10 | Labor supply responses to taxation |
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- 4 February 24 Labor supply responses to transfers
- 5 March 2 Responses of taxable income to tax rates (PS1 due)

**IC: Social Insurance and Labor Supply**

- 6 March 9 Social Security and Disability Insurance

**Section II: Wealth Inequality and Capital Taxation (ZUCMAN)**

- 7 March 16 The structure of taxation
- 8 March 30 Capital taxation: a historical perspective (PS 2 due)
- 9 April 6 Progressive wealth taxation
- 10 April 13 International tax competition
- 11 April 20 Global profit shifting and tax havens (referee report due)
- 12 April 27 Tax evasion: information, supply, norms