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## PUBLIC ECONOMICS 230B: LECTURE SCHEDULE SPRING 2012

This course covers material on (I) labor income taxation: behavioral responses to taxes and transfers, optimal income taxation and redistribution, (II) Social Insurance, (III) Capital income taxation and redistribution.

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 9am-11am, Room 597 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 April 30 (review week), 9am-11am, room 597 Evans Hall (70% of the grade).

**Readings:** For each lecture, online slides include all references at the back with links. References in **bold** are **required** reading.

### **Section I: Labor Income Taxation and Redistribution**

#### **IA: Theoretical Aspects: Optimal Income Taxation and Redistribution**

1	January 23	Problem of redistribution and current US income tax and transfers
2	January 30	Optimal income taxation
3	February 6	Optimal transfer programs

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

4	February 13	Labor supply responses to taxation
5	February 27	Responses to welfare programs and the EITC
6	March 5	Response of taxable income to tax rates
7	March 12	Tax evasion and tax enforcement

### **Section II: Social Insurance**

- 8 March 19 Disability Insurance
- 9 April 2 Social security: retirement and savings decisions

**Section III: Capital Income Taxation and Redistribution**

- 10 April 9 Stylized facts on Savings and Capital Income Taxation
- 11 April 16 Optimal Capital Income Taxation
- 12 April 23 Tax subsidies to savings: IRAs and 401(k)s