

Spring 2023
Public Finance I, ECON 7670
Instructor: Elliott Isaac
Reading List

Bold: indicates papers we will discuss in class

*: indicates useful additional readings

Incidence

Acemoglu, Daron, and Joshua D. Angrist. 2001. "Consequences of Employment Protection? The Case of the Americans with Disabilities Act." *Journal of Political Economy* 109 (5): 915–57.

Adda, Jerome, and Francesca Cornaglia. 2006. "Taxes, Cigarette Consumption, and Smoking Intensity." *American Economic Review* 96 (4): 22.

Chetty, Raj, Adam Looney, and Kory Kroft. 2009. "Salience and Taxation: Theory and Evidence." *American Economic Review* 99 (4): 1145–77.

Doyle, Joseph J., and Krislert Samphantharak. 2008. "\$2.00 Gas! Studying the Effects of a Gas Tax Moratorium." *Journal of Public Economics* 92 (3–4): 869–84.

Evans, William N., Jeanne S. Ringel, and Diana Stech. 1999. "Tobacco Taxes and Public Policy to Discourage Smoking." *Tax Policy and the Economy* 13 (January): 1–55.

Goolsbee, Austan, Michael F Lovenheim, and Joel Slemrod. 2010. "Playing With Fire: Cigarettes, Taxes, and Competition from the Internet." *American Economic Journal: Economic Policy* 2 (1): 131–54.

*Gruber, Jonathan. 1994. "The Incidence of Mandated Maternity Benefits." *American Economic Review* 84 (3): 622–41.

Hastings, Justine, and Ebonya Washington. 2010. "The First of the Month Effect: Consumer Behavior and Store Responses." *American Economic Journal: Economic Policy* 2 (2): 142–62.

Kolstad, Jonathan T., and Amanda E. Kowalski. 2016. "Mandate-Based Health Reform and the Labor Market: Evidence from the Massachusetts Reform." *Journal of Health Economics* 47: 81–106.

Kotlikoff, Laurence J., and Lawrence H. Summers. 1987. "Tax Incidence." In *Handbook of Public Economics*, edited by Alan J. Auerbach and Martin Feldstein, 2:1043-1092. National Bureau of Economic Research.

Rothstein, Jesse. 2010. "Is the EITC as Good as an NIT? Conditional Cash Transfers and Tax Incidence." *American Economic Journal: Economic Policy* 2 (1): 177–208.

*Salanié, Bernard. 2011. "Chapter 2: Tax Incidence." In *The Economics of Taxation*. Cambridge, MA: MIT Press.

Efficiency Costs

Albouy, David. 2009. "The Unequal Geographic Burden of Federal Taxation." *Journal of Political Economy* 117 (4): 635–67.

Auerbach, Alan J., and James R. Hines. 2002. "Taxation and Economic Efficiency." In *Handbook of Public Economics*, edited by Alan J. Auerbach and Martin Feldstein, 3:1347–1421. North-Holland.

*Chetty, Raj. 2009. "Is the Taxable Income Elasticity Sufficient to Calculate Deadweight Loss? The Implications of Evasion and Avoidance." *American Economic Journal: Economic Policy* 1 (2): 31–52.

*Chetty, Raj. 2009. "Sufficient Statistics for Welfare Analysis: A Bridge Between Structural and Reduced-Form Methods." *Annual Review of Economics* 1 (1): 451–88.

Chetty, Raj, Adam Looney, and Kory Kroft. 2009. "Salience and Taxation: Theory and Evidence." *American Economic Review* 99 (4): 1145–77.

*Feldstein, Martin. 1999. "Tax Avoidance and the Deadweight Loss of the Income Tax." *Review of Economics and Statistics* 81 (4): 674–80.

Gorodnichenko, Yuriy, Jorge Martinez-Vazquez, and Klara Sabirianova Peter. 2009. "Myth and Reality of Flat Tax Reform: Micro Estimates of Tax Evasion Response and Welfare Effects in Russia." *Journal of Political Economy* 117 (3): 504–54.

Harberger, Arnold C. 1964. "The Measurement of Waste." *American Economic Review: Papers and Proceedings* 54 (3): 58–76.

Heckman, James J. 2010. "Building Bridges between Structural and Program Evaluation Approaches to Evaluating Policy." *Journal of Economic Literature* 48 (2): 356–98.

Immervoll, Herwig, Henrik Jacobsen Kleven, Claus Thustrup Kreiner, and Emmanuel Saez. 2007. "Welfare Reform in European Countries: A Microsimulation Analysis." *The Economic Journal* 117 (516): 1–44.

Ito, Koichiro. 2014. "Do Consumers Respond to Marginal or Average Price? Evidence from Nonlinear Electricity Pricing." *American Economic Review* 104 (2): 537–63.

Isaac, Elliott. Forthcoming. "Suddenly Married: Joint Taxation And The Labor Supply Of Same-Sex Married Couples After *U.S. v. Windsor*." *Journal of Human Resources*.

*Kleven, Henrik Jacobsen. 2021. "Sufficient Statistics Revisited." *Annual Review of Economics* 13: 515–38.

Unit of Taxation

Alm, James, J. Sebastian Leguizamon, and Susane Leguizamon. 2014. "Revisiting the Income Tax Effects of Legalizing Same-Sex Marriages: Legalizing Same-Sex Marriages." *Journal of Policy Analysis and Management* 33 (2): 263–89.

Bick, Alexander, and Nicola Fuchs-Schündeln. 2017. "Quantifying the Disincentive Effects of Joint Taxation on Married Women's Labor Supply." *American Economic Review* 107 (5): 100–104.

Crossley, Thomas F., and Sung-Hee Jeon. 2007. "Joint Taxation and the Labour Supply of Married Women: Evidence from the Canadian Tax Reform of 1988." *Fiscal Studies* 28 (3): 343–65.

Hansen, Mary Eschelbach, Michael E Martell, and Leanne Roncolato. 2019. "A Labor of Love: The Impact of Same-Sex Marriage on Labor Supply." *Review of Economics of the Household* 18: 265–83.

Immervoll, Herwig, Henrik Jacobsen Kleven, Claus Thustrup Kreiner, and Nicolaj Verdelin. 2011. "Optimal Tax and Transfer Programs for Couples with Extensive Labor Supply Responses." *Journal of Public Economics* 95 (11–12): 1485–1500.

Friedberg, Leora, and Elliott Isaac. Forthcoming. "Same-Sex Marriage Recognition and Taxes: New Evidence About the Impact of Household Taxation." *Review of Economics and Statistics*.

Kalíšková, Klára. 2014. "Labor Supply Consequences of Family Taxation: Evidence from the Czech Republic." *Labour Economics* 30 (October): 234–44.

*LaLumia, Sara. 2008. "The Effects of Joint Taxation of Married Couples on Labor Supply and Non-Wage Income." *Journal of Public Economics* 92 (7): 1698–1719.

Sansone, Dario. 2019. "Pink Work: Same-Sex Marriage, Employment and Discrimination." *Journal of Public Economics* 180: 1–20.

Selin, Håkan. 2014. "The Rise in Female Employment and the Role of Tax Incentives. An Empirical Analysis of the Swedish Individual Tax Reform of 1971." *International Tax and Public Finance* 21 (5): 894–922.

Taxation and Labor

Bartolome, Charles A.M. de. 1995. "Which Tax Rate Do People Use: Average or Marginal?" *Journal of Public Economics* 56 (1): 79–96.

Bergstrom, Katy, and William Dodds. 2021. "Using Labor Supply Elasticities To Learn About Income Inequality: The Role of Productivities vs. Preferences." *American Economic Journal: Economic Policy* 13 (3): 28–62.

Blau, Francine D, and Lawrence M Kahn. 2007. "Changes in the Labor Supply Behavior of Married Women: 1980–2000." *Journal of Labor Economics* 25 (3): 393–438.

Blundell, Richard, Alan Duncan, and Costas Meghir. 1998. "Estimating Labor Supply Responses Using Tax Reforms." *Econometrica* 66 (4): 827–61.

Blundell, Richard, and Thomas MaCurdy. 1999. "Labor Supply: A Review of Alternative Approaches." In *Handbook of Labor Economics*, edited by Orley C. Ashenfelter and David Card, 3A:1559–1695. North-Holland.

*Chetty, Raj. 2012. "Bounds on Elasticities with Optimization Frictions: A Synthesis of Micro and Macro Evidence on Labor Supply." *Econometrica* 80 (3): 969–1018.

- Chiappori, Pierre-André. 1992. "Collective Labor Supply and Welfare." *Journal of Political Economy* 100 (3): 437–67.
- Chiappori, Pierre-André, Bernard Fortin, and Guy Lacroix. 2002. "Marriage Market, Divorce Legislation, and Household Labor Supply." *Journal of Political Economy* 110 (1): 37–72.
- Donni, Olivier. 2003. "Collective Household Labor Supply: Nonparticipation and Income Taxation." *Journal of Public Economics* 87 (5–6): 1179–98.
- Eissa, Nada. 1995. "Taxation and Labor Supply of Married Women: The Tax Reform Act of 1986 as a Natural Experiment." *NBER Working Paper No. 5023*.**
- Eissa, Nada, Henrik Jacobsen Kleven, and Claus Thustrup Kreiner. 2008. "Evaluation of Four Tax Reforms in the United States: Labor Supply and Welfare Effects for Single Mothers." *Journal of Public Economics* 92 (3–4): 795–816.
- Eklof, Matias, and Hans Sacklen. 2000. "The Hausman-MaCurdy Controversy: Why Do the Results Differ across Studies?" *The Journal of Human Resources* 35 (1): 204–20.
- Friedberg, Leora. 2000. "The Labor Supply Effects of the Social Security Earnings Test." *Review of Economics and Statistics* 82 (1): 48–63.**
- Garrett, Daniel G., Eric Ohrn, and Juan Carlos Suárez Serrato. 2020. "Tax Policy and Local Labor Market Behavior." *American Economic Review: Insights* 2 (1): 83–100.
- Gelber, Alexander M. 2014. "Taxation and the Earnings of Husbands and Wives: Evidence from Sweden." *Review of Economics and Statistics* 96 (2): 287–305.
- Gelber, Alexander M., Damon Jones, and Daniel W. Sacks. 2020. "Estimating Adjustment Frictions Using Nonlinear Budget Sets: Method and Evidence from the Earnings Test." *American Economic Journal: Applied Economics* 12 (1): 1–31.**
- Hausman, Jerry A. 1985. "Taxes and Labor Supply." In *Handbook of Public Economics*, edited by Alan J. Auerbach and Martin Feldstein, 1:213–63. North-Holland.
- Isaac, Elliott. Forthcoming. "Suddenly Married: Joint Taxation And The Labor Supply Of Same-Sex Married Couples After *U.S. v. Windsor*." *Journal of Human Resources*.

Jones, Damon. 2012. "Inertia and Overwithholding: Explaining the Prevalence of Income Tax Refunds." *American Economic Journal: Economic Policy* 4 (1): 158–85.

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*Keane, Michael P. 2011. "Labor Supply and Taxes: A Survey." *Journal of Economic Literature* 49 (4): 961–1075.

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Sigurdsson, Jósef. 2019. "Labor Supply Responses and Adjustment Frictions: A Tax-Free Year in Iceland." *Working Paper*.

Stern, Nicholas. 1986. "On the Specification of Labour Supply Functions." In *Unemployment, Search and Labour Supply*, edited by Richard Blundell and Ian Walker, 143–89. Cambridge University Press, Cambridge, UK.

Triest, Robert K. 1990. "The Effect of Income Taxation on Labor Supply in the United States." *The Journal of Human Resources* 25 (3): 491.

Ziliak, James P., and Thomas J. Kniesner. 2005. "The Effect of Income Taxation on Consumption and Labor Supply." *Journal of Labor Economics* 23 (4): 769–96.

Tax Compliance

Allingham, Michael G, and Agnar Sandmo. 1972. "Income Tax Evasion: A Theoretical Analysis." *Journal of Public Economics* 1 (3–4): 323–38.

*Alm, James. 2019. "What Motivates Tax Compliance?" *Journal of Economic Surveys* 33 (2): 353–88.

Alm, James, Roy Bahl, and Matthew N. Murray. 1990. "Tax Structure and Tax Compliance." *The Review of Economics and Statistics* 72 (4): 603.

Alm, James, Jeremy Clark, and Kara Leibel. 2016. "Enforcement, Socioeconomic Diversity, and Tax Filing Compliance in the United States: Tax Filing Compliance." *Southern Economic Journal* 82 (3): 725–47.

Alm, James, Betty R. Jackson, and Michael McKee. 2009a. "Getting the Word out: Enforcement Information Dissemination and Compliance Behavior." *Journal of Public Economics* 93 (3–4): 392–402.

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*Alm, James, Gary H. McClelland, and William D. Schulze. 1992. "Why Do People Pay Taxes?" *Journal of Public Economics* 48 (1): 21–38.

*Alm, James, and Mohammad Yunus. 2009. "Spatiality and Persistence in U.S. Individual Income Tax Compliance." *National Tax Journal* 62 (1): 101–24.

Artavanis, Nikolaos, Adair Morse, and Margarita Tsoutsoura. 2016. "Measuring Income Tax Evasion Using Bank Credit: Evidence from Greece*." *The Quarterly Journal of Economics* 131 (2): 739–98.

Berger, Melissa, Gerlinde Fellner-Röhling, Rupert Sausgruber, and Christian Traxler. 2016. "Higher Taxes, More Evasion? Evidence from Border Differentials in TV License Fees." *Journal of Public Economics* 135 (March): 74–86.

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- Fack, Gabrielle, and Camille Landais. 2016. "The Effect of Tax Enforcement on Tax Elasticities: Evidence from Charitable Contributions in France." *Journal of Public Economics* 133 (January): 23–40.
- *Hallsworth, Michael, John A. List, Robert D. Metcalfe, and Ivo Vlaev. 2017. "The Behavioralist as Tax Collector: Using Natural Field Experiments to Enhance Tax Compliance." *Journal of Public Economics* 148 (April): 14–31.
- Kleven, Henrik Jacobsen, Martin B. Knudsen, Claus Thustrup Kreiner, Søren Pedersen, and Emmanuel Saez. 2011. "Unwilling or Unable to Cheat? Evidence From a Tax Audit Experiment in Denmark." *Econometrica* 79 (3): 651–92.
- Meiselman, Ben S. 2018. "Ghostbusting in Detroit: Evidence on Nonfilers from a Controlled Field Experiment." *Journal of Public Economics* 158 (February): 180–93.
- Mortenson, Jacob A., and Andrew Whitten. 2020. "Bunching to Maximize Tax Credits: Evidence from Kinks in the US Tax Schedule." *American Economic Journal: Economic Policy* 12 (3): 402–32.
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- Slemrod, Joel. 2007. "Cheating Ourselves: The Economics of Tax Evasion." *Journal of Economic Perspectives* 21 (1): 25–48.
- . 2019. "Tax Compliance and Enforcement." *Journal of Economic Literature* 57 (4): 904–54.
- Slemrod, Joel, Marsha Blumenthal, and Charles Christian. 2001. "Taxpayer Response to an Increased Probability of Audit: Evidence from a Controlled Experiment in Minnesota." *Journal of Public Economics* 79 (3): 455–83.
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Taxable Income Elasticities

- Auten, Gerald, and Robert Carroll. 1999. "The Effect of Income Taxes on Household Income." *Review of Economics and Statistics* 81 (4): 681–93.
- Bastani, Spencer, and Håkan Selin. 2014. "Bunching and Non-Bunching at Kink Points of the Swedish Tax Schedule." *Journal of Public Economics* 109: 36–49.
- Feldstein, Martin. 1995. "The Effect of Marginal Tax Rates on Taxable Income: A Panel Study of the 1986 Tax Reform Act." *Journal of Political Economy* 103 (3): 551–72.
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- Kleven, Henrik Jacobsen, Camille Landais, and Emmanuel Saez. 2013. "Taxation and International Migration of Superstars: Evidence from the European Football Market." *American Economic Review* 103 (5): 1892–1924.
- *Kleven, Henrik Jacobsen, and Mazhar Waseem. 2013. "Using Notches to Uncover Optimization Frictions and Structural Elasticities: Theory and Evidence from Pakistan." *The Quarterly Journal of Economics* 128 (2): 669–723.
- Kopczuk, Wojciech. 2005. "Tax Bases, Tax Rates and the Elasticity of Reported Income." *Journal of Public Economics* 89 (11–12): 2093–2119.
- Saez, Emmanuel. 2010. "Do Taxpayers Bunch at Kink Points?" *American Economic Journal: Economic Policy* 2 (3): 180–212.**
- Saez, Emmanuel, Joel Slemrod, and Seth H Giertz. 2012. "The Elasticity of Taxable Income with Respect to Marginal Tax Rates: A Critical Review." *Journal of Economic Literature* 50 (1): 3–50.
- Seim, David. 2017. "Behavioral Responses to Wealth Taxes: Evidence from Sweden." *American Economic Journal: Economic Policy* 9 (4): 395–421.

Slemrod, Joel. 1995. "Income Creation or Income Shifting? Behavioral Responses to the Tax Reform Act of 1986." *American Economic Review: Papers and Proceedings* 85 (2): 175–80.

The Earned Income Tax Credit (EITC)

*Bitler, Marianne, Hilary Hoynes, and Elira Kuka. 2017. "Do In-Work Tax Credits Serve as a Safety Net?" *Journal of Human Resources* 52 (2): 319–50.

Chetty, Raj, and Emmanuel Saez. 2013. "Teaching the Tax Code: Earnings Responses to an Experiment with EITC Recipients." *American Economic Journal: Applied Economics* 5 (1): 1–31.

Chetty, Raj, John N Friedman, and Emmanuel Saez. 2013. "Using Differences in Knowledge Across Neighborhoods to Uncover the Impacts of the EITC on Earnings." *American Economic Review* 103 (7): 2683–2721.

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- Hoynes, Hilary W., and Ankur J. Patel. 2018. "Effective Policy for Reducing Poverty and Inequality?: The Earned Income Tax Credit and the Distribution of Income." *Journal of Human Resources* 53 (4): 859–90.
- Jones, Damon. 2010. "Information, Preferences, and Public Benefit Participation: Experimental Evidence from the Advance EITC and 401(k) Savings." *American Economic Journal: Applied Economics* 2 (2): 147–63.
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- Meyer, Bruce D., and Dan T. Rosenbaum. 2001. "Welfare, the Earned Income Tax Credit, and the Labor Supply of Single Mothers." *Quarterly Journal of Economics* 116 (3): 1063–1114.
- Moulton, Jeremy G., Alexandra Graddy-Reed, and Lauren Lanahan. 2016. "Beyond the EITC: The Effect of Reducing the Earned Income Tax Credit on Labor Force Participation." *National Tax Journal* 69 (2): 261–84.
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- Rothstein, Jesse. 2010. "Is the EITC as Good as an NIT? Conditional Cash Transfers and Tax Incidence." *American Economic Journal: Economic Policy* 2 (1): 177–208.

Social Insurance

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- Blank, Rebecca M. 2002. "Evaluating Welfare Reform in the United States." *Journal of Economic Literature* 40 (4): 1105–66.
- Chyn, Eric. 2018. "Moved to Opportunity: The Long-Run Effects of Public Housing Demolition on Children." *American Economic Review* 108 (10): 3028–56.**

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- Maestas, Nicole, Kathleen J Mullen, and Alexander Strand. 2013. "Does Disability Insurance Receipt Discourage Work? Using Examiner Assignment to Estimate Causal Effects of SSDI Receipt." *American Economic Review* 103 (5): 1797–1829.**

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