

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.
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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.

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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.
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- Garrett, Daniel G., Eric Ohn, 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.
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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.

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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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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.

- Engström, Per, Katarina Nordblom, Henry Ohlsson, and Annika Persson. 2015. "Tax Compliance and Loss Aversion." *American Economic Journal: Economic Policy* 7 (4): 132–64.
- 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.
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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.
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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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- Kopczuk, Wojciech. 2005. "Tax Bases, Tax Rates and the Elasticity of Reported Income." *Journal of Public Economics* 89 (11–12): 2093–2119.
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- 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)

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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.**

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.

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