

Winter School on Inequality and Social Choice Theory IT15

Alba di Canazei – 13-16 January 2020

Reading list for the talk "Tax incidence and inequality" – Clemens Fuest (ifo and LMU)

References

Fullerton, Don & Metcalf, Gilbert E., 2002. "Tax incidence," Handbook of Public Economics, in: A. J. Auerbach & M. Feldstein (ed.), *Handbook of Public Economics*, edition 1, volume 4, chapter 26, pages 1787-1872, Elsevier.

Fuest, Clemens, Andreas Peichl and Sebastian Sieglöcher (2018), Corporate Taxes Reduce Wages? Micro Evidence from Germany, *American Economic Review* Vol. 108 (2), 393-418.

Dolls, Mathias, Clemens Fuest, Carla Krolage and Florian Neumeier, Who Bears the Burden of Real Estate Transfer Taxes? Evidence from the German Housing Market, *ifo Working Paper No. 308*. https://ideas.repec.org/p/ces/ifowps/_308.html

Emmanuel Saez and Gabriel Zucman, Clarifying Distributional Tax Incidence: Who Pays Current Taxes vs. Tax Reform Analysis, preliminary Paper, October 2019
<https://eml.berkeley.edu/~saez/SaezZucman2019Incidence.pdf>