Reading List for Canazei 2020 Lecture: „Optimal taxation " by Andreas Peichl (Munich)

Most of the talk will be about:

Felix Bierbrauer, Pierre Boyer, Andreas Peichl (2020): "Politically feasible reforms of non-linear tax systems", unpublished mimeo.

Further Reading (key papers in bold):

Atkinson, A.B., Stiglitz, J.E., "The design of tax structure: Direct versus indirect taxation." Journal of Public Economics 6, 1976, 55-75.

P. Diamond, "Optimal Income Taxation: An Example with a U-Shaped Pattern of Optimal Marginal Tax Rates", American Economic Review, 88, March 1998, 83-95.

P. Diamond and E. Saez, "The Case for a Progressive Tax: From Basic Research to Policy Recommendations," Journal of Economic Perspectives, 25(4): 165-190, 2011.

Fleurbaey, M., and Maniquet, F., 2006, Fair income tax, Review of Economic Studies 73(1), 55-83.

Johannes Hermle & Andreas Peichl, 2018. "Jointly Optimal Taxes for Different Types of Income," CESifo Working Paper Series 7248

N.G. Mankiw, M. Weinzierl, and D. Yagan, 2009."Optimal Taxation in Theory and Practice," Journal of Economic Perspectives, vol. 23(4), pages 147-74, Fall.

J. Mirrlees, "An Exploration in the Theory of Optimal Income Taxation", Review of Economic Studies, 38, 1971, 175-208.

Ooghe, E. and Peichl, A. (2015), Fair and Efficient Taxation under Partial Control. Econ J, 125: 2024-2051. doi:10.1111/ecoj.12164

T. Piketty and E. Saez "Optimal Labor Income Taxation", NBER Working Paper No. 18521, revised December 2012, published in Handbook of Public Economics, Volume 5, 2013, 391-474

T. Piketty, E. Saez, and S. Stantcheva, "Optimal Taxation of Top Labor Incomes: A Tale of Three Elasticities" American Economic Journal: Economic Policy 6(1), 2014, 230-271.

E. Saez, "Using Elasticities to Derive Optimal Income Tax Rates", Review of Economics Studies, 68, 2001, 205-229

E. Saez, "Optimal Income Transfer Programs: Intensive Versus Extensive Labor Supply Responses", Quarterly Journal of Economics 117 (2002), 1039-1073.

B. Salanie, The Economics of Taxation, Cambridge: MIT Press, 2011.