

Ninth Winter School on Inequality and Collective Welfare Theory (IT9)

"PUBLIC POLICY AND INTER/INTRA-GENERATIONAL DISTRIBUTION"

Reading list: "Taxation, labour supply and income distribution"

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Aaberge, R., Colombino, U. and Strøm, S. (1999). Labour supply in Italy: An empirical analysis of joint household decisions, with taxes and quantity constraints, *Journal of Applied Econometrics* 14(4): 403–422.

Aaberge, R., and Colombino, U. (2012) Accounting for family background when designing optimal income taxes: a microeconometric simulation analysis, *Journal of Population Economics* 25(2), 741-761.

Aaberge, R., Colombino, U. and Wennemo, T. (2009). Evaluating alternative representations of the choice sets in models of labor supply, *Journal of Economic Surveys* 23(3): 586–612.

Aaberge, R., Dagsvik, J. K. and Strøm, S. (1995). Labor supply responses and welfare effects of tax reforms, *The Scandinavian Journal of Economics* 97(4): 635–659.

Bargain, O., A. Decoster, M. Dolls, D. Neumann, A. Peichl and S. Siegloch, 2013a, Welfare, Labor Supply and Heterogeneous Preferences: Evidence for Europe and the US, *Social Choice and Welfare* 41: 789-817, DOI: 10.1007/s00355-012-0707-x.

Bargain, O., M. Dolls, C. Fuest, D. Neumann, A. Peichl, N. Pestel and S. Siegloch, 2013b, Fiscal Union in Europe? Redistributive and Stabilising Effects of a European Tax-Benefit System and Fiscal Equalisation Mechanism, *Economic Policy*, 28(75), 375–422.

Bargain, O., M. Dolls, H. Immervoll, D. Neumann, A. Peichl, N. Pestel and S. Siegloch, 2013c, Partisan Tax Policy and Income Inequality in the U.S., 1979-2007, IZA Discussion Paper No. 7190.

Bargain, Olivier, Mathias Dolls, Dirk Neumann, Andreas Peichl and Sebastian Siegloch (2014a), Comparing Inequality Aversion across Countries when Labor Supply Responses Differ, *International Tax and Public Finance*.

Bargain, Olivier, Mathias Dolls, Dirk Neumann and Andreas Peichl (2014b), Tax-Benefit Revealed Social Preferences in Europe and the US, *Annals of Economics and Statistics*.

O. Bargain, K Orsini and A. Peichl (2014c): "Comparing Labor Supply Elasticities in Europe and the US: New Results", forthcoming in *Journal of Human Resources*; IZA DP 6735.

Bargain, O. and Peichl, A. (2013). Steady-state labor supply elasticities: An international comparison, IZA Discussion Paper 7698.

F.D. Blau and L.M. Kahn "Changes in the Labor Supply Behavior of Married Women: 1980-2000", *Journal of Labor Economics*, 2007 25:3, 393-438.

R. Blundell, A. Duncan and C. Meghir, "Estimating Labor Supply Responses Using Tax Reforms," *Econometrica* 66 (July 1998), 827-862.

R. Blundell and T. MacCurdy. (1999) "Labor supply: a review of alternative approaches," in the *Handbook of Labor Economics*, Volume 3A, O. Ashenfelter and D. Card, eds.

Blundell, R., MaCurdy, T. and Meghir, C. (2007). Labor supply models: Unobserved heterogeneity, nonparticipation and dynamics, in J. J. Heckman and E. Leamer (eds), *Handbook of Econometrics*, Vol. 6a, Elsevier, chapter 69, pp. 4667–4775.

Blundell, R. and Shephard, A. (2012). Employment, hours of work and the optimal taxation of low-income families, *Review of Economic Studies* 79(2): 481–510.

R. Chetty, "Bounds on Elasticities with Optimization Frictions: A Reconciliation of Micro and Macro Labor Supply Elasticities," *Econometrica*, 80(3): 969-1018, 2012.

R. Chetty, J. Friedman, T. Olsen, and L. Pistaferri. "Adjustment Costs, Firm Responses, and Micro vs. Macro Labor Supply Elasticities: Evidence from Danish Tax Records" *Quarterly Journal of Economics*, 126(2), 2011, 749-804.

Colombino, Ugo, 2012. "Equilibrium Simulation with Microeconometric Models: A New Procedure with an Application to Income Support Policies," IZA Discussion Papers 6679.

Decoster, Andre; Haan, Peter (2010): Empirical welfare analysis in random utility models of labour supply, IZA discussion paper, 5301

N. Eissa "Taxation and Labor Supply of Married Women: The Tax Reform Act of 1986 as a Natural Experiment" NBER Working Paper 5023, 1995.

J. Hausman "Taxes and Labor Supply", in A. Auerbach and M. Feldstein, eds, *Handbook of Public Finance*, Vol I, North Holland 1985, sections 1-3.

J. Heckman "What Has Been Learned About Labor Supply in the Past Twenty Years?" *American Economic Review*, Vol. 83, No. 2, Papers and Proceedings (May, 1993), 116-121.

Max Löffler, Andreas Peichl, Sebastian Siegloch (2014), "Discrete Choice Labor Supply Models and Wage Exogeneity", mimeo, IZA.

M. Keane and R. Rogerson, "Micro and Macro Elasticities: A Reassessment of Conventional Wisdom" *Journal of Economic Literature*, 50(2), June 2012, 464-76

Keane, M., 2011, Labour supply and taxes: a survey, *Journal of Economic Literature* 49(4), 961-1075.

C. Meghir and David Phillips, "Labour supply and taxes", in *Dimensions of Tax Design: the Mirrlees Review*, Oxford University Press, 2010.

Peichl, Andreas and S. Siegloch (2012), Accounting for Labor Demand Effects in Structural Labor Supply Models, *Labour Economics* 19 (1), 129-138.

J. Pencavel. (1986) "Labor Supply of Men: A Survey," *Handbook of Labor Economics*, vol. 1,

chapter 1.

E. Saez, 2010. "Do Taxpayers Bunch at Kink Points?" *American Economic Journal: Economic Policy*, 2(3): 180–212.

E. Saez, J. Slemrod, and S. Giertz (2012) "The Elasticity of Taxable Income with Respect to Marginal Tax Rates: A Critical Review", *Journal of Economic Literature* 50(1): 3-50, March.

van Soest, A. (1995). Structural models of family labor supply – a discrete choice approach, *Journal of Human Resources* 30(1): 63–88.