

Mr. Harberger

ECONOMICS 251A

THEORY AND POLICY OF TAXATION

READING LIST

TEXTS: Arnold C. Harberger, Taxation and Welfare (Chicago: University of Chicago Press, 1978, paperback).

Also Recommended:

Michael Boskin, ed., Federal Tax Reform: Myths and Realities (San Francisco: Institute for Contemporary Studies, 1978).

Anthony B. Atkinson and Joseph E. Stiglitz, Lectures on Public Economics, (New York, McGraw Hill, 1980)

Edgar K. Browning and Jacqueline M. Browning, Public Finance and the Price System, 2d ed. (Macmillan, 1983)

I. Applied Welfare Economics

Arnold C. Harberger, "Three Basic Postulates for Applied Welfare Economics," Journal of Economic Literature, 9, No. 3 (September 1971): 785-97. Reprinted in Harberger, Taxation and Welfare, pp. 5-20.

W.E. Diewert, "Harberger's Welfare Indicator and Revealed Preference Theory," American Economic Review 66 (March 1976): 143-152.

Robert D. Willig, "Consumer's Surplus Without Apology," American Economic Review 66 (September 1976): 589-597.

Neil Bruce, "A Note on Consumer's Surplus, The Divisia Index, and the Measurement of Welfare Changes," Econometrica (May 1977), pp. 1033-1038.

A.C. Harberger, "Taxation, Resource Allocation, and Welfare," in Taxation and Welfare, pp. 25-62.

A.C. Harberger, "Measurement of Waste," in Taxation and Welfare, pp. 69-85.

Atkinson and Stiglitz, Lecture 2 "Household Decisions, Income Taxation and Labor Supply."

A.C. Harberger, "On the Use of Distributional Weights in Social Cost-Benefit Analysis," Journal of Political Economy, 86, No. 2 Pt. 2 (April 1978): S87-S120.

A.C. Harberger, "Basic Needs Versus Distributional Weights in Social Cost-Benefit Analysis," Economic Development and Cultural Change 32, No. 3 (April 1984): 455-474.

A.C. Harberger, "Fiscal Policy and Income Distribution."

A.C. Harberger, "A Note on Consumption versus Income Taxation."

Atkinson and Stiglitz, Lecture 3, "Taxation, Savings and Decisions Over Time."

Edgar K. Browning, "The Marginal Cost of Public Funds," Journal of Political Economy, 84. Mp/ 2 (April 1976): 283-298.

Browning and Browning pp. 306-320.

II. Sales and Excise Taxes

James Meade, Trade and Welfare, Chaps. 2-4, 7-10.

A.C. Harberger, "Issues of Tax Policy--Indirect Taxation," (mimeo).

Harold Hotelling, "The General Welfare in Relation to Problems of Taxation and of Railway Utility Rates," Econometrica (1938); reprinted in Readings in the Economics of Taxation, pp. 139-170.

Corlett and Hague, "Complementarity and the Excess Burden of Taxation," Review of Economic Studies 21 (1953-54): 21-23.

I.M.D. Little, "Direct vs. Indirect Taxes," Economic Journal (1951) 123-31.

Daniel Wisecarver, "The Social Costs of Input-Market Distortions," American Economic Review, 64 (June 1974)P 359-72.

Dennis W. Carlton, "Valuing Market Benefits and Costs in Related Output and Input Markets," American Economic Review 69, No. 4 (September 1979): 688-96.

Atkinson and Stiglitz, Lecture 12, "The Structure of Indirect Taxation."

A.C. Harberger, "Issues of Tariff Policy" (mimeo).

A.C. Harberger, "Reflections on Uniform Taxation" (mimeo).

III. Capital Income Taxation

A.C. Harberger, "The Incidence of the Corporation Income Tax," in Harberger, Taxation and Welfare, pp. 135-162.

Atkinson and Stiglitz, Lectures 6 and 7, "Tax Incidence."

Rosenberg, "Taxation of Income from Capital by Industry Group," in A.C. Harberger and M.J. Bailey, eds., The Taxation of Income from Capital (Washington, D.C.: The Brookings Institution, 1969).

Luigi Tambini, "Financial Policy and the Corporation Income Tax," in Harberger and Bailey, eds., The Taxation of Income from Capital.

Peter Mieszkowski, "On the Theory of Tax Incidence," Journal of Political Economy (June 1967).

A.C. Harberger, "Tax Policy in a Small, Open, Developing Economy," in Michael Connolly and John McDermott, eds., The Economics of the Caribbean Basin, New York: Praeger (1985): 1-11.

John Shoven, "Applied General Equilibrium Tax Modeling," (mimeo).

A.C. Harberger, "The Tax Treatment of Oil Exploration," in Harberger, Taxation and Welfare, pp. 218-226.

Susan Agria, "Special Tax Treatment of Mineral Industries," in Harberger and Bailey, eds., The Taxation of Income from Capital.

A.C. Harberger, "Depletion," in The New Palgrave Dictionary of Economic Theory and Doctrine

A.C. Harberger, "Tax Neutrality in Investment Incentives," in The Economics of Taxation, ed. by Henry J. Aaron and Michael Boskin. Studies of Government Finance. Washington, D.C.: The Brookings Institution, 1980.

A.C. Harberger, "Tax Incentives in a Capital Theory Context," (1988 mimeo).

George F. Break, "Corporate Tax Integration: Radical Revisionism or Common Sense?" in Federal Tax Reform: Myths and Realities, edited by Michael J. Boskin, Ch. 3.

Browning and Browning, Ch. 12, "The Corporation Income Tax."

Simon, "The Incidence of a Tax on Urban Real Property," Quarterly Journal of Economics (May 1943), pp. 398-421; reprinted in Readings in the Economics of Taxation, pp. 416-35.

Peter Mieszkowski, "The Property Tax: An Excise Tax or a Profits Tax?" Journal of Public Economics I (1972): 73-96.

IV. Income and Expenditure Taxes

Nicholas Kaldor, An Expenditure Tax, pp. 11-54, 79-140, 191-222.

Henry Simons, Personal Income Taxation.

William E. Vickrey, Agenda for Progressive Taxation.

Martin J. Bailey, "Capital Gains and Income Taxation," in Harberger and Bailey, eds., The Taxation of Income from Capital.

David Laidler, "Income Tax Incentives to Owner-Occupied Housing," in Harberger and Bailey, The Taxation of Income from Capital.

A.C. Harberger, "A Landmark in the Annals of Taxation," in Harberger, Taxation and Welfare, pp. 293-304.

Peter Mieszkowski, "The Choice of Tax Base: Consumption versus Income Taxation," in Michael Boskin, ed., Federal Tax Reform, Ch. 2.

Atkinson and Stiglitz, Lecture 13, "The Structure of Income Taxation."

Jerry R. Green, "The Taxation of Capital Gains," in Michael Boskin, ed., Federal Tax Reform, Ch. 4.

Browning and Browning, Ch. 11, "The Federal Individual Income Tax."

V. The Incidence of Taxation

Richard Musgrave, The Theory of Public Finance, Ch. 8-18.

Jenkin, "On the Principles which Regulate the Incidence of Taxes," Readings in the Economics of Taxation, pp. 227-39.

Browning and Browning, Ch. 10, "Principles of Tax Analysis."

VI. Aspects of Tax Implementation

Michael Boskin, "Agenda for Tax Reform," in Boskin, ed., Federal Tax Reform: Myths and Realities, Ch. 11.

William Oakland, "The Theory of the Value-added Tax: I--A Comparison of Tax Bases," National Tax Journal (June 1967).

William Oakland, "The Theory of the Value-added Tax: II--Incidence Effects," National Tax Journal (September 1967).

A.C. Harberger, "A Federal Tax on Value Added," in Harberger, Taxation and Welfare, pp. 229-243.

John B. Shoven, "Inflation and Income Taxation," in Boskin, ed., Federal Tax Reform: Myths and Realities, Ch. 8.

John Whalley, "Tax Developments Outside the United States and their Implications for Current U.S. Reform Proposals," in Boskin, ed., Federal Tax Reform: Myths and Realities, Ch. 10.

A.C. Harberger, "Notes on the Indexation of Income Taxes," HIID, 1982.

Browning and Browning, Ch. 13, "Other Major Revenue Sources," Ch. 14, "The Tax System," Ch. 15, "Federalism."

A.C. Harberger, "Principles of Taxation Applied to Developing Countries: What Have We Learned?"

VII. Negative Income Taxes

Milton Friedman, Capitalism and Freedom, Ch. 6, 10-12. HB501.F9

Peter Diamond, "Negative Taxes and the Poverty Problem," National Tax Journal (September 1968).

Mordecai Kurz, "Negative Income Taxation," in Michael Boskin, ed., Federal Tax Reform: Myths and Realities, Ch. 7.

Browning and Browning, Ch. 9, "Analyzing Income Transfer Programs."