Mr. Harberger

ECONOMICS 251A

THEORY AND POLICY OF TAXATION

READING LIST


Also Recommended:


I. Applied Welfare Economics


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."


Browning and Browning pp. 306-320.

II. Sales and Excise Taxes

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


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

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


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


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."


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**.


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


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.


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

VI. **Aspects of Tax Implementation**


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


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."