Useful General References:


1. Introduction to Tax Analysis

1.1 The Efficiency Costs of Taxation


1.2 General Equilibrium Tax Incidence


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1.3. Tax Administration and Evasion


2.1 Taxation and Labor Supply: Primary Earners


2.2 Taxation and Labor Supply: Secondary Earners


2.3 The Earned Income Tax Credit: Taxes and Labor Supply at Low Incomes


2.4 Taxation and Inequality


International Monetary Fund, *Fiscal Policy and Income Inequality* (Washington; 2014).


3. Tax Rates and Taxable Income


4. Tax Expenditures and Definition of Tax Base


5. Empirical Aspects of Taxing Capital Income

5.1 Capital Income, Wealth, and Saving Behavior: Stylized Facts and Model Formulation


5.2 Tax Policy, Rates of Return, and Saving


5.3 Tax Reform: Income Taxes vs. Consumption Taxes


5.4 Targeted Tax Subsidies to Saving


6. Taxation, Investment, and Firm Behavior

6.1 Taxation of Corporate Capital: Investment Incentives


6.2 Taxation and Financial Policy: Debt vs. Equity


6.3 Taxation and Financial Policy: Payout Policy


7. Social Security and Public Pensions


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