Professor Gabriel Zucman

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(office hours by appointment)

PUBLIC POLICY 290: INRODUCTION TO TAX POLICY LECTURE SCHEDULE SPRING 2021

Syllabus as of January 26th, 2021 (check online for updated versions)

This half-semester course provides an introduction to tax policy, with a focus on current policy issues. It covers the history of taxation in the United States, changes in the progressivity of the tax system over time, the challenges of taxing capital in a globalization world, optimal income taxation, and wealth taxation.

Syllabus and lecture slides are all posted online at: http://gabriel-zucman.eu/pp290/

Class meetings: Wednesdays 12:10pm-2pm, via Zoom. First lecture on March 10th.

Textbook: E. Saez and G. Zucman (2019), *The Triumph of Injustice: How the Rich Dodge Taxes and How to Make Them Pay*, WW Norton.

Grading: TBA

Readings: For each lecture, online slides include all references at the back. References in **bold** are **required** reading.

Lecture schedule:

1	March 10	Income and wealth in the United States
2	March 17	The US tax system: who pays what?
3	March 31	Tax progressivity: a historical and international perspective
4	April 7	Labor and capital taxation
5	April 14	Global tax competition
6	April 21	Progressive income, wealth & inheritance taxation: the ideal triptych?
7	April 28	Funding the social state