

Workshop in Public Economics, Uppsala June 11-15, 2019

Reading list

LECTURE I: Complexity

John Beshears, James J. Choi, David Laibson and Brigitte C. Madrian (2017). "Does Front-Loading Taxation Increase Savings? Evidence from Roth 401(k) Introductions." *Journal of Public Economics* 151(July 2017): 84-95

Sheena S. Iyengar and Emir Kamenica (2010). "Choice Proliferation, Simplicity Seeking and Asset Allocation." *Journal of Public Economics* 94(August 2010): 530-539.

Johannes Abeler and Simon Jaeger (2015). "Complex Tax Incentives." *American Economic Journal: Economic Policy* 7(3): 1-28.

Saurabh Bhargava and Dayanand Manoli (2015). "Psychological Frictions and the Incomplete Take-up of Benefits: Evidence from an IRS Field Experiment." *American Economic Review* 105(11): 3489-3529.

Fabian Duarte and Justine Hastings (2012). "Fettered Consumers and Sophisticated Firms: Evidence from Mexico's Privatized Social Security Market." NBER Working Paper No. 18582.

LECTURE II: Tax Salience

Chetty, Raj, Adam Looney, and Kory Kroft, "Salience and Taxation: Theory and Evidence," *American Economic Review*, 2009, 99 (4), 1145-1177.

Goldin, Jacob, and Tatiana Homonoff. 2013. "Smoke Gets in Your Eyes: Cigarette Tax Salience and Regressivity." *American Economic Journal: Economic Policy*, 5 (1): 302-36.

Taubinsky, Dmitry and Alex Rees-Jones, "Attention Variation and Welfare: Theory and Evidence from a Tax Salience Experiment," *Review of Economic Studies*, 2018, 85 (4), 2462-2496.

LECTURE III: Lottery Mechanism

Joana Naritomi (forthcoming). "Consumers as Tax Auditors." *American Economic Review*.

Melissa Schettini Kearney, Peter Tufano, Jonathan Guryan and Erik Hurst (2011). "Making Savers Winners: An Overview of Prize-Linked Savings Products." In Oliva S. Mitchell and Annamaria Lusardi eds., *Financial Literacy: Implications for Retirement Security and the Financial Marketplace* (New York: Oxford University Press), 218-240.

Kadir Atalay, Fayzan Bakhtiar, Stephen Chueng and Robert Slonim (2014). "Savings and Prize-Linked Savings Accounts." *Journal of Economic Behavior and Organization* 107(2014): 86-106.

J. Anthony Cookson (2018). "When Saving is Gambling." *Journal of Financial Economics* 129(1): 24-45.

LECTURE IV: Behavioral Economics and Tax Compliance

Engström, Per, Katarina Nordblom, Henry Ohlsson, and Annika Persson. 2015. "Tax Compliance and Loss Aversion." *American Economic Journal: Economic Policy*, 7 (4): 132-64.

Rees-Jones, A. 2018. "Quantifying Loss-Averse Tax Manipulation." *The Review of Economic Studies*, 85(2):1251–1278.

Perez-Truglia, R. and Troiano, U. 2018. "Shaming Tax Delinquents." *Journal of Public Economics*, 167: 120-137.

Hallsworth, M., List, J., Metcalfe, R., and Vlaev, I. 2017. "The Behavioralist as Tax Collector: Using Natural Field Experiments to Enhance Tax Compliance." *Journal of Public Economics*, 148: 14-31.