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The 3rd edition of Public Finance and Public Policy explores the realities of public finance with empirical examples, revised data and broad coverage of key issues About the Author JONATHON GRUBER Massachusetts Institute of Technology, USA, has extensive first-hand research experience in a broad range of topics in health care economics, taxation and redistribution programs.

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8. Consider an income guarantee program with an income guarantee of \$5,000 and a benefit reduction rate of 40%. A person can work up to 2,000 hours per year at \$10 per hour. a. Draw the person's budget constraint.

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and answer questions raised by theoretical analysis. 2. UTILITY MAPPING OF PREFERENCES Utility function: A utility function is some mathematical function translating consumption into utility: $U = u(X_1; X_2; X_3; \dots)$ where $X_1; X_2; X_3$; and so on are the quantity of goods 1,2,3,... consumed by the individual Example with two goods: $u(X_1; X_2) = p X_1 X_2$ with X_1 number of movies, X_2 number of music songs ...

Theoretical Tools of Public Finance (Chapter 2 in Gruber's ...

TAX INCIDENCE $\frac{dp}{dt} = \frac{D}{S - D}$ When do consumers bear the entire burden of the tax? ($\frac{dp}{dt} = 0$ and $\frac{dq}{dt} = 1$) 1) $D = 0$ [inelastic demand] (e.g: short-run demand for gasoline inelastic (need to drive to work)) 2) $S = \infty$ [perfectly elastic supply] (e.g.: perfectly competitive industry) When do producers bear the entire burden of the tax?

Lecture 3: Tax Incidence and Efficiency Costs of Taxation

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