

אוניברסיטת תל-אביב  
הפקולטה למשפטים ע"ש בוכמן

**צמיחה כלכלית וצדק חלוקתי**

**פרופ' יורם מרגליות**

**גב' שיר שרם**

הקורס עוסק בתפקידה של המדינה בתחום החברתי-כלכלי. מקנה את הכלים הבסיסיים והחשובים ביותר להבנה מושכלת של מדיניות בנושאי כלכלה, ממשל וחברה. הקורס אינו מניח ידע מוקדם במתמטיקה, משפטים, כלכלה, פילוסופיה או פסיכולוגיה, אלא מלמד את הידע הבסיסי הנדרש בתחומים אלה לצורך הבנת הכלים הנלמדים. הלימוד נעשה אגב דיון בדוגמאות ספציפיות, מהסוג בו עוסקים מדי יום במדיה, אותן אנו מנתחים (ומגיעים לעתים לתוצאות שאינן אינטואיטיביות לפני שמפנימים את הידע שנלמד) ובאמצעותן אנו ממחישים כיצד נקבע איזו מדיניות תשיא (תמקסם) את הרווחה (האושר) בחברה.

הציון בקורס נקבע במבחן מסוג רב-ברירה (אמריקאי), בחומר סגור.

**מאמרים מרכזיים בקורס**

Thomas Griffith, Should "Tax Norms" Be Abandoned? Rethinking Tax Policy Analysis and the Taxation of Personal Injury Recoveries, 1993 Wis. L. Rev. 1115-1135 (1993).

Joseph Bankman & Thomas Griffith, Social Welfare and the Rate Structure: A New Look at Progressive Taxation, 75 Cal. L. Rev. 1905 (1987). Read only pp. 1945-1965.

N. Gregory Mankiw, Matthew Weinzierl, and Danny Yagan, Optimal Taxation in Theory and Practice, 23 J. of Econ. Persp. 147 (2009).

יורם מרגליות, הבחירה בין אוניורסליות לסלקטיביות כשאלה של מודל מס הכנסה אופטימלי, עיוני משפט כרך ל (תשס"ז-תשס"ח), 33-77.

**קריאת רשות**

**Books**

There are several excellent textbooks on Public Finance. My favorite books, categorized according to the level of math required to read them, are the following:

Do not require any knowledge of math:

- JOSEPH E. STIGLITZ AND KAY ROSENGARD, *ECONOMICS OF THE PUBLIC SECTOR* (4<sup>TH</sup> ED., 2015).
- HARVEY ROSEN & TED GAYER, *PUBLIC FINANCE*, (RECOMMENDED WAITING FOR THE 9<sup>TH</sup> ED., FORTHCOMING DEC. 2020).
- JONATHAN GRUBER, *PUBLIC FINANCE AND PUBLIC POLICY* (6<sup>TH</sup> ED., 2019).

Requires some knowledge of math:

- LOUIS KAPLOW, *THE THEORY OF TAXATION AND PUB. ECON.* (2010).

Require more knowledge of math:

- BERNARD SALANIÉ, *THE ECON. OF TAXATION* (2011).
- GARETH D. MYLES, *PUB. ECON.* (1995).
- JEAN HINDRIKS & GARETH MYLES, *INTERMEDIATE PUBLIC ECONOMICS* (2006).

**Items specifically mentioned in the lectures, or directly related (presented according to the course's chronological order)**

- JOHN RAWLS, *THE L. OF PEOPLES* (2001).
- Daniel Kahneman, Alan B. Krueger, David Schkade, Norbert Schwarz & Arthur A. Stone, *Would you be Happier if you were Richer? A Focusing Illusion*, 312 *SCI.* 1908–10 (2006).
- Daniel Kahneman, Barbara L. Fredrickson, Charles A. Schreiber & Donald A. Redelmeier, *When More Pain is Preferred to Less: Adding a Better End*, 4 *PSYCHOL. SCI.* 401-5 (1993).
- Donald A. Redelmeier & Daniel Kahneman, *Patients' memories of painful medical treatments: Real-time and retrospective evaluations of two minimally invasive procedures* 66 *PAIN* 3-8 (1996).
- Kahneman, Daniel & Angus Deaton, *High Income Improves Evaluation of Life But Not Emotional Well-Being*, 107 *PROCEEDINGS OF THE NAT'L ACAD. OF SCI.* 16489-16493 (2010), available at: <http://www.pnas.org/content/107/38/16489.full>.

- Betsey Stevenson & Justin Wolfers, *Subjective Well-Being and Income: Is There Any Evidence of Satiation?*, 103 AMERICAN ECON. REV. 598-604 (2013).
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- David Weisbach, *What does Happiness Research Tell Us About Taxation?*, 37 J. OF LEGAL STUD. 293-324 (2008).
- Nicholas Stern, *The Economics of Climate Change: The Stern Review* (2007).
- Intergovernmental Panel on Climate Change, available at: <http://www.ipcc.ch/>.
- ERIC POSNER & DAVID WEISBACH, CLIMATE CHANGE JUST. (2010).
- Yoram Margalioth, *Applying Tax Policy Analysis to Climate Change*, 64 TAX L. REV. 63 (2011).
- CHARLES I. JONES, INTRODUCTION TO ECONOMIC GROWTH (2013).
- ELHANAN HELPMAN, THE MYSTERY OF ECONOMIC GROWTH (2010).
- Yoram Margalioth, *Taxing Multinationals: Policy Analysis with a Focus on Technology*, BRITISH TAX REV. 99 (2011).
- JOSEPH E. STIGLITZ, THE PRICE OF INEQUALITY: HOW TODAY'S DIVIDED SOCIETY ENDANGERS OUR FUTURE (2013).
- DAVID RICARDO, THE PRINCIPLES OF POLITICAL ECONOMY AND TAXATION (1817), available at: <http://iclass.iuea.ac.ug/intranet/E-books/ECONOMICS/Principles%20of%20Political%20Economy%20and%20Taxation,%202006..pdf>
- PAUL KRUGMAN, RICARDO'S DIFFICULT IDEA (1996), available at: <http://web.mit.edu/krugman/www/ricardo.htm>.
- ARTHUR OKUN, EQUALITY AND EFFICIENCY: THE BIG TRADEOFF (1975).
- JEREMY BENTHAM, AN INTRODUCTION TO THE PRINCIPLES OF MORALS AND LEGISLATION (2007).
- JOHN RAWLS, A THEORY OF JUSTICE (1971).
- ROBERT NOZICK, ANARCHY, STATE AND UTOPIA (1974).
- G.A. Cohen, Robert Nozick & Wilt Chamberlain, *How Patterns Preserve Liberty*, 11 ERKENNTNIS 5-23 (1977).
- PETER VALLENTYNE, LIBERTARIANISM (2002).

- THOMAS NAGEL, *Rawls and Liberalism*, in THE CAMBRIDGE COMPANION TO RAWLS 62-85 (2003).
- Rebecca M. Blank & Mark H. Greenberg, *Improving the Measurement of Poverty*, Hamilton Project (Brooking Institution) (2008), available at: <http://www.brookings.edu/research/papers/2008/12/poverty-measurement-blank>.
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- James M. Sallee, *The Surprising Incidence of Tax Credits for the Toyota Prius*, 3 AMERICAN ECON. J.: ECON. POLICY 189-219 (2011).
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- DANIEL SHAVIRO, *DECODING THE U.S. CORPORATE TAX* (2009).
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