## References

- [1] Aiyagari, (1995), Optimal Capital Income Taxation with Incomplete Markets, Borrowing Constraints and Constant Discounting", *Journal of Political Economy*, 103, 1158-75.
- [2] Alesina, A., A. Ichino and L. Karabarbounis, (2011). "Gender Based Taxation and the Division of Family Chores". *American Economic Journal: Economic Policy* 3(2),1-40.
- [3] Andrienko, Y, P Apps and R Rees, (2015), Optimal Taxation and Top Incomes, International Tax and Public Finance
- [4] Andrienko, Y, P Apps and R Rees, (2016), Optimal Dual Income Taxation, IZA DP Nr.
- [5] Apps, P, (1982), "Institutional Inequality and Tax Incidence", Journal of Public Economics, 18, 217-242.
- [6] Apps, P, (2015), "Closing the Gender Gap in Labour Supply", in CEDA: Australia's Future Labour Supply.
- [7] Apps, P., Long, N., Rees, R., (2014). "Optimal piecewise linear income taxation". *Journal of Public Economic Theory*, 16 (4), 523-545.
- [8] Apps, P and R Rees (2009), *Public Economics and the Household*, Cambridge: Cambridge University Press.
- [9] Apps, P and R Rees (2010), Family Labour Supply, Taxation and Saving in an Imperfect Capital Market, Review of Economics of the Household, 8, 297-323.
- [10] Apps, P and R Rees (2015a), Capital Income Taxation and Household Production, IZA DP Nr.
- [11] Apps, P and R Rees (2015b), Optimal Taxation and the Household, IZA DP Nr.
- [12] Atkinson, A and J Stiglitz (1976), The Design of Tax Structure: Direct vs Indirect Taxation, *Journal of Public Economics*, 61, 55-75.
- [13] Auerbach, A. J. (2006), 'The choice between income and consumption taxes: a primer,' NBER

working paper 12307, June.

## References

- [1] Australia's Future Tax System Review Panel (2010), Australia's Future Tax System: Report to the Treasurer (Henry Review).
- [2] Bankman, J and D A Weisbach, (2006), The Superiority of an Ideal Consumption Tax over an Ideal Income Tax, Stanford Law Review, 58, 1413-1456.
- [3] Banks, J and P Diamond (2010), The Base for Direct Taxation, in Mirrlees et. al., (2010), *Dimensions of Tax Design*, Oxford University Press.
- [4] Becker, G., (1965), "A Theory of the Allocation of Time", Economic Journal, 75,493-517
- [5] Boadway, R, (2012), From Optimal Tax Theory to Tax Policy, Cambridge, MA: MIT Press
- [6] Boadway, R. and N. Bruce, (1984), Welfare Economics. Oxford: Blackwell.
- [7] Boadway R and P Pestieau, (2003), Indirect Taxation and Redistribution: The Scope of the Atkinson-Stiglitz Theorem, in R Kanbur and R Arnott, (eds), Imperfect Economics: Essays in Honor of Joseph Stiglitz, MIT Press
- [8] Boskin, MJ and E Sheshinski, (1983), Optimal Tax Treatment of the Family: Married Couples, *Journal of Public Economics*, 20, 281-297.
- [9] Browning M and C Meghir, (1991), The Effects of Male and Female Labor Supply on Commodity Demands", *Econometrica* 59(4), 925–51.
- [10] Chamley, C (1986), Optimal Taxation of Capital Income in General Equilibrium with Infinite Lives, *Econometrica* 54(3), 607-22
- [11] Chamley, C (2001), "Capital Income Taxation, Wealth Distribution and Borrowing Constraints", *Journal of Public Economics*. 79, 55-69.
- [12] Christiansen, V and M Tuomala, (2008). "On Taxing Capital with Income Shifting", *International Tax and Public Finance*, 15, 527-545.
- [13] Conesa, Kitao and Krueger, (2009), "Taxing Capital? Not a Bad Idea After All", American Economic Review, 99,25-48.
- [14] Corlett, WJ, and DC Hague (1953), "Complementarity and the Excess Burden of Taxation, *Review of Economic Studies*, 21, 21-30.
- [15] Cremer and Gahvari (1995), Uncertainty, Optimal Taxation and the Direct vs Indirect Taxation Controversy", *Economic Journal*, 105, 1165-79.
- [16] Dahlby, B.,(1998). Progressive Taxation and the Marginal Social Cost of Public Funds. *Journal of Public Economics* 67, 105-122.
- [17] Dahlby, B (2008), The Marginal Cost of Public Funds: Theory and Applications, Cambridge, MA: MIT Press.

- [18] Diamond, P and E Saez, (2011), "The Case for a Progressive Tax: From Basic Research to Policy Recommendations". *Journal of Economic Perspectives*, 25, 4, 165-190.
- [19] Diamond, P and J Spinnewijn, (2011), "Capital Income Taxes with Heterogeneous Discount Rates", *American Economic Journal: Economic Policy*. 3(4), 52-76.
- [20] Fisher, I, (1906), The Nature of Capital and Income, New York: Macmillan
- [21] Fisher, I, (1907), The Rate of Interest, New York: Macmillan
- [22] Gamage, D., (2014), The Case for Levying (All Of) Labor-Income Taxes, Value-Added Taxes, Capital-Income Taxes, and Wealth Taxes", 68, Tax Law Review (forthcoming)
- [23] Golosov, M, A Tsyvinski and I Werning (2007), New Dynamic Public Finance: User's Guide", *NBER Macroeconomics Annual* 2006, 316-63.
- [24] Gordon, R, (1986), "Taxation of Investment and Saving in a World Economy", American Economic Review, 76, 1086-1102."
- [25] Gravelle, H.S.E. and R. Rees, (2004), Microeconomics
- [26] Gruber, J., and E Saez, (2002), "The Elasticity of Taxable Income: Evidence and Implications", *Journal of Public Economics*, 84, 1-32.
- [27] Hausman, D. M., The Philosophy of Economics: An Anthology (3rd Edition), Cambridge: Cambridge University Press.
- [28] Hubbard and K. Judd, (1986), "Liquidity Constraints, Fiscal Policy and Consumption", *Brookings Papers*, 1, 1-59.
- [29] Judd, K (1985), Redistributive Taxation in a Simple Perfect Foresight Model, *Journal of Public Economics*, 28(1), 59-83.
- [30] Kaplow. L, (2006), "On the Undesirability of Commodity Taxation Even When Income Taxation is Not Optimal", Journal of Public Economics, 90, 1235-90.
- [31] Kleven, H., (2004), "Optimum Taxation and the Allocation of Time", Journal of Public Economics, 88, 545-57.
- [32] Kleven, W Richter and PB Sørensen, (2000), "Optimal Taxation with Household Production", Oxford Economic Papers,
- [33] Konishi, H, (1995), A Pareto-Improving Commodity Tax Reform Under a Smooth Nonlinear Income Tax", *Journal of Public Economics*, 56, 413-46.
- [34] Laroque, G, (2005), "Indirect Taxation is Superfluous under Separability and Taste Homogeneity: A Simple Proof", Economics Letters, 87, 141-144.

- [35] Lipsey, R and Lancaster, K., (1956-7), The General Theory of the Second Best", *Review of Economic Studies*, 24, 11-32.
- [36] Mankiw NG, M Weinzierl and D Yagan, (2009), Optimal Taxation in Theory and Practice. Journal of Economic Perspectives, 23, 4, 147-74.
- [37] Mas-Colell, Whinston and Green, (1995), Microeconomic Theory, OUP.
- [38] Meade, J (1978), The Structure and Reform of Direct Taxation: Report of a Committee chaired by Professor J E meade, London: George Allen and Unwin
- [39] Mirrlees, J., (1971), Exploration in the Theory of Optimal Income Taxation", Review of Economic Studies, 38, 205-29.
- [40] Mirrlees, J, S Adam, T Besley, R Blundell, S Bond, R Chote, M Gammie, P Johnson, G Myles, J Poterba (2010), Dimensions of Tax Design, Oxford University Press.
- [41] Mirrlees, J, S Adam, T Besley, R Blundell, S Bond, R Chote, M Gammie, P Johnson, G Myles, J Poterba (2011), Tax by Design, Oxford University Press.
- [42] Munnell, A (1980), The Couple versus the Individual under the Federal Personal Income Tax, in H Aaron and M Boskin (eds), *The Economics of Taxation*, The Brookings Institution, 247-280.
- [43] Neilson SB and PB Sørenson (1997), On the Optimality of the Nordic System of Dual Income Taxation", *Journal of Public Economics*, 63(3), 311-329.
- [44] Piketty, T., Saez, E., Stantcheva, S., (2014). Optimal taxation of top labor incomes: A tale of three elasticities. American Economic Journal: Economic Policy, 6 (1), 230-271.
- [45] Ramsey, F., 1927, "A Contribution to the Theory of Taxation", Economic Journal, 37, 47-61.
- [46] Rees and Wambach, (2008), The Microeconomics of Insurance, NOW Publishers
- [47] H Rosen, H (1977), Is It Time to Abandon Joint Filing, National Tax Journal, XXX, 423-428.http://ftp.iza.org./dp6007.pdf
- [48] Saez, E., (2001), "Using Elasticities to Derive Optimal Income Tax Rates", Review of Economic Studies, 68, 205-29.
- [49] Saez, E (2002), The Desirability of Commodity Taxation under Nonlinear Income Taxation and Heterogeneous Tastes", Journal of Public Economics 83:217-30.

- [50] Saez, E., J Slemrod and S Giertz, (2011), The Elasticity of Taxable Income with Respect to Marginal Tax Rates: A Critical Review", Journal of Economic Literature
- [51] Sandmo, A., (1990), Tax distortions and household production. Oxford Economic Papers 42, 78-90.
- [52] Slemrod, J., S. Yitzhaki, J. Mayshar and M. Lundholm (1994) "The Optimal Two-Bracket Linear Income Tax" Journal of Public Economics 53 269-290.
- [53] Sørensen, PB (1994) From the Global Income Tax to the Dual Income Tax: Recent Tax Reforms in the Nordic Countries, *International Tax and Public Finance* 1: 57-80.
- [54] Sørensen, PB (2005), "Dual Income Taxation: Why and How?", Finanzarchiv, 61(4), 559-586.
- [55] Sheshinski, E (1972), "The Optimal Linear Income Tax", Review of Economic Studies, 39, 297-302.
- [56] Sheshinski, E (1989), "Note on the Shape of the Optimum Income Tax Schedule", *Journal of Public Economics*, 40, 201-215.
- [57] Strawczinski, M, (1998), Social Insurance and Optimal Piecewise LInear Income Tax", Journal of Public Economics 69(3), 371-388.
- [58] Tuomala, M., (1990), Optimal Income Tax and Redistribution, Oxford: OUP
- [59] Varian, H., (1980), "Redistributive Taxation as Social Insurance", *Journal of Public Economics*, 14(1), 49-68.
- [60] Viard