

**9th International Winter School on Inequality and Social Welfare Theory
January 13-16, 2014**

**Reading list for the presentation on
„Taxation and Intra/Intergenerational Equity”**

by Hans Fehr, University of Wuerzburg (hans.fehr@uni-wuerzburg.de)

Core papers

- H. Fehr, M. Kallweit and F. Kindermann (2013): Should pensions be progressive? *European Economic Review* 63, 94-116.
- H. Fehr and F. Kindermann (2012): Optimal taxation with current and future cohorts, CESifo Working Paper No. 3973, October 2012.
- H. Fehr and J. Uhde (2013): Means-testing retirement benefits in the UK: Is it efficient? DP, University of Wuerzburg. (www.vwl.uni-wuerzburg.de/lehrstuehle/fiwi/forschung/)

Background paper on computation:

- Habermann, C. and F. Kindermann (2007): Multidimensional spline interpolation: Theory and applications, *Computational Economics* 30, 153-169.

Background papers on intragenerational risk sharing and economic efficiency

- Conesa, J.C. S. Kitao, and D. Krueger (2009): Taxing capital? Not a bad idea after all! *American Economic Review* 99(1), 25-48.
- Fehr, H. and C. Habermann (2008): Risk sharing and efficiency implications of progressive pension arrangements, *Scandinavian Journal of Economics* 110(2), 419-443.
- Krueger, D. (2006) Public insurance against idiosyncratic and aggregate risk: The case of social security and progressive income taxation, *CESifo Economic Studies* 52, 587-620.
- Nishiyama, S. and K. Smetters (2005): Consumption taxes and economic efficiency with idiosyncratic wage shocks, *Journal of Political Economy* 113, 1088-1115.
- Sefton, J., J. van de Ven and M. Weale (2008): Means testing retirement benefits: Fostering equity or discouraging savings? *Economic Journal* 118, 556-590.