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Public Finance and Public Policy by Gruber Jonathan - AbeBooks 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 ...

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TAX INCIDENCE $dp/dt = \epsilon_D / \epsilon_S - \epsilon_D$ When do consumers bear the entire burden of the tax? ($dp/dt = 0$ and $dq/dt = 1$) 1) $\epsilon_D = 0$ [inelastic demand] (e.g: short-run demand for gasoline inelastic (need to drive to work)) 2) $\epsilon_S = \infty$ [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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