

Joel Slemrod

List of Publications by Year in descending order

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111
papers

10,814
citations

53794

45
h-index

51608

86
g-index

138
all docs

138
docs citations

138
times ranked

3078
citing authors

#	ARTICLE	IF	CITATIONS
1	The Elasticity of Taxable Income with Respect to Marginal Tax Rates: A Critical Review. Journal of Economic Literature, 2012, 50, 3-50.	6.5	776
2	What does tax aggressiveness signal? Evidence from stock price reactions to news about tax shelter involvement. Journal of Public Economics, 2009, 93, 126-141.	4.3	750
3	Cheating Ourselves: The Economics of Tax Evasion. Journal of Economic Perspectives, 2007, 21, 25-48.	5.9	691
4	Taxpayer response to an increased probability of audit: evidence from a controlled experiment in Minnesota. Journal of Public Economics, 2001, 79, 455-483.	4.3	526
5	Corporate tax evasion with agency costs. Journal of Public Economics, 2005, 89, 1593-1610.	4.3	353
6	Optimal Taxation and Optimal Tax Systems. Journal of Economic Perspectives, 1990, 4, 157-178.	5.9	324
7	The Economics of Corporate Tax Selfishness. National Tax Journal, 2004, 57, 877-899.	1.2	319
8	Consumer Response to Tax Rebates. American Economic Review, 2003, 93, 381-396.	8.5	298
9	Tax Compliance and Enforcement. Journal of Economic Literature, 2019, 57, 904-954.	6.5	239
10	Do Normative Appeals Affect Tax Compliance? Evidence from a Controlled Experiment in Minnesota. National Tax Journal, 2001, 54, 125-138.	1.2	208
11	The optimal elasticity of taxable income. Journal of Public Economics, 2002, 84, 91-112.	4.3	194
12	The Effect of Taxes on Investment and Income Shifting to Puerto Rico. Review of Economics and Statistics, 1998, 80, 365-373.	4.3	193
13	What Do Cross-Country Studies Teach about Government Involvement, Prosperity, and Economic Growth?. Brookings Papers on Economic Activity, 1995, 1995, 373.	1.5	191
14	Did the 2008 Tax Rebates Stimulate Spending?. American Economic Review, 2009, 99, 374-379.	8.5	170
15	Evidence of the invisible: toward a credibility revolution in the empirical analysis of tax evasion and the informal economy. International Tax and Public Finance, 2012, 19, 25-53.	1.0	166
16	A General Model of the Behavioral Response to Taxation. International Tax and Public Finance, 2001, 8, 119-128.	1.0	157
17	Tax competition with parasitic tax havens. Journal of Public Economics, 2009, 93, 1261-1270.	4.3	157
18	Tax Avoidance, Evasion, and Administration**We are grateful to Wojciech Kopczuk for valuable research assistance. Helpful comments on an earlier draft were received from Jim Alm, Alan Auerbach, Len Burman, Brian Erard, Martin Feldstein, Firouz Gahvari, Roger Gordon, Jim Hines, Jonathan Kesselman, Louis Kaplow, Jim Poterba, Agnar Sandmo, Dan Shaviro, Eric Toder, Gideon Yaniv, the participants at the NYU Law School Colloquium on Tax Policy and Public Finance and the handbook conference held at the University. Handbook of Public Economics, 2002, , 1423-1470.	2.6	151

#	ARTICLE	IF	CITATIONS
19	Did the Tax Reform Act of 1986 Simplify Tax Matters?. Journal of Economic Perspectives, 1992, 6, 45-57.	5.9	147
20	Estimating Tax Noncompliance with Evidence from Unaudited Tax Returns. Economic Journal, 2007, 117, 327-352.	3.6	133
21	The economics of earnings manipulation and managerial compensation. RAND Journal of Economics, 2007, 38, 698-713.	2.3	127
22	An Empirical Test for Tax Evasion. Review of Economics and Statistics, 1985, 67, 232.	4.3	116
23	An Empirical Examination of Corporate Tax Noncompliance. , 2007, , 171-210.		114
24	METHODOLOGICAL ISSUES IN MEASURING AND INTERPRETING TAXABLE INCOME ELASTICITIES. National Tax Journal, 1998, 51, 773-788.	1.2	114
25	Taxes and the User Cost of Capital for Owner-Occupied Housing. Real Estate Economics, 1982, 10, 375-393.	1.7	111
26	Optimal tax administration. Journal of Public Economics, 2017, 152, 133-142.	4.3	103
27	Does credit-card information reporting improve small-business tax compliance?. Journal of Public Economics, 2017, 149, 1-19.	4.3	103
28	THE COMPLIANCE COST OF THE U.S. INDIVIDUAL INCOME TAX SYSTEM: A SECOND LOOK AFTER TAX REFORM. National Tax Journal, 1992, 45, 185-202.	1.2	102
29	Playing With Fire: Cigarettes, Taxes, and Competition from the Internet. American Economic Journal: Economic Policy, 2010, 2, 131-154.	3.1	98
30	AN ECONOMIC PERSPECTIVE ON TAX EVASION. National Tax Journal, 1985, 38, 345-353.	1.2	98
31	The Effects of Taxation on the Selling of Corporate Stock and the Realization of Capital Gains. Quarterly Journal of Economics, 1980, 94, 777.	8.6	97
32	THE COMPLIANCE COST OF THE U.S. INDIVIDUAL INCOME TAX SYSTEM. National Tax Journal, 1984, 37, 461-474.	1.2	97
33	The optimal two-bracket linear income tax. Journal of Public Economics, 1994, 53, 269-290.	4.3	90
34	Household Response to the 2008 Tax Rebate: Survey Evidence and Aggregate Implications. Tax Policy and the Economy, 2010, 24, 69-110.	0.7	89
35	Car notches: Strategic automaker responses to fuel economy policy. Journal of Public Economics, 2012, 96, 981-999.	4.3	89
36	Putting Firms into Optimal Tax Theory. American Economic Review, 2006, 96, 130-134.	8.5	87

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37	Public Disclosure of Corporate Tax Return Information: Accounting, Economics, and Legal Perspectives. National Tax Journal, 2003, 56, 803-830.	1.2	87
38	Randomness in tax enforcement. Journal of Public Economics, 1989, 38, 17-32.	4.3	84
39	Public tax-return disclosure. Journal of Accounting and Economics, 2018, 66, 142-162.	3.4	84
40	Housing finance imperfections, taxation, and private saving: A comparative simulation analysis of the United States and Japan. Journal of the Japanese and International Economies, 1988, 2, 215-238.	2.7	83
41	The Optimal Size of a Tax Collection Agency. Scandinavian Journal of Economics, 1987, 89, 183.	1.4	82
42	Integrating Expenditure and Tax Decisions: The Marginal Cost of Funds and the Marginal Benefit of Projects. National Tax Journal, 2001, 54, 189-201.	1.2	78
43	The Costs of Taxation and the Marginal Efficiency Cost of Funds. Staff Papers - International Monetary Fund International Monetary Fund, 1996, 43, 172.	1.8	71
44	THE DISTRIBUTION OF INCOME TAX NONCOMPLIANCE. National Tax Journal, 2010, 63, 397-418.	1.2	71
45	Fixing the leak in Okun's bucket optimal tax progressivity when avoidance can be controlled. Journal of Public Economics, 1994, 55, 41-51.	4.3	63
46	Taxes on the Internet: Deterrence Effects of Public Disclosure. American Economic Journal: Economic Policy, 2015, 7, 36-62.	3.1	58
47	ON VOLUNTARY COMPLIANCE, VOLUNTARY TAXES, AND SOCIAL CAPITAL. National Tax Journal, 1998, 51, 485-491.	1.2	58
48	Did the 2001 Tax Rebate Stimulate Spending? Evidence from Taxpayer Surveys. Tax Policy and the Economy, 2003, 17, 83-109.	0.7	55
49	THE EFFECT OF PUBLIC DISCLOSURE ON REPORTED TAXABLE INCOME: EVIDENCE FROM INDIVIDUALS AND CORPORATIONS IN JAPAN. National Tax Journal, 2013, 66, 571-607.	1.2	54
50	Check in the Mail or More in the Paycheck: Does the Effectiveness of Fiscal Stimulus Depend on How It Is Delivered?. American Economic Journal: Economic Policy, 2012, 4, 216-250.	3.1	53
51	Taxing Our Wealth. Journal of Economic Perspectives, 2021, 35, 207-230.	5.9	52
52	EXPERT AND PUBLIC ATTITUDES TOWARDS TAX POLICY: 2013, 1994, AND 1934. National Tax Journal, 2013, 66, 775-805.	1.2	52
53	Tax policy and the missing middle: Optimal tax remittance with firm-level administrative costs. Journal of Public Economics, 2011, 95, 1036-1047.	4.3	51
54	Does It Matter Who Writes the Check to the Government? The Economics of Tax Remittance. National Tax Journal, 2008, 61, 251-275.	1.2	51

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55	Financial reporting, tax, and real decisions: toward a unifying framework. <i>International Tax and Public Finance</i> , 2011, 18, 461-494.	1.0	50
56	TAXATION AND THE FINANCIAL SECTOR. <i>National Tax Journal</i> , 2010, 63, 781-806.	1.2	49
57	Lessons for Tax Policy in the Great Recession. <i>National Tax Journal</i> , 2009, 62, 387-397.	1.2	48
58	Behavioral Public Finance: Tax Design as Price Presentation. <i>International Tax and Public Finance</i> , 2003, 10, 189-203.	1.0	47
59	Taxpayer Search for Information: Implications for Rational Attention. <i>American Economic Journal: Economic Policy</i> , 2015, 7, 177-208.	3.1	45
60	Does Tax-Collection Invariance Hold? Evasion and the Pass-Through of State Diesel Taxes. <i>American Economic Journal: Economic Policy</i> , 2016, 8, 251-286.	3.1	45
61	How do corporate tax bases change when corporate tax rates change? With implications for the tax rate elasticity of corporate tax revenues. <i>International Tax and Public Finance</i> , 2016, 23, 401-433.	1.0	45
62	The Return To Tax Simplification: an Econometric Analysis. <i>Public Finance Review</i> , 1989, 17, 3-27.	0.1	42
63	Is This Tax Reform, or Just Confusion?. <i>Journal of Economic Perspectives</i> , 2018, 32, 73-96.	5.9	42
64	Down-Payment Constraints: Tax Policy Effects in a Growing Economy With Rental and Owner-Occupied Housing. <i>Public Finance Review</i> , 1982, 10, 193-217.	0.1	41
65	Do We Collect Any Revenue from Taxing Capital Income?. <i>Tax Policy and the Economy</i> , 1988, 2, 89-130.	0.7	40
66	APRIL 15 SYNDROME. <i>Economic Inquiry</i> , 1997, 35, 695-709.	1.8	39
67	How Elastic Is the Corporate Income Tax Base?. , 2007, , 140-163.		39
68	Do we now collect any revenue from taxing capital income?. <i>Journal of Public Economics</i> , 2004, 88, 981-1009.	4.3	37
69	Why Is Elvis on Burkina Faso Postage Stamps? Cross-Country Evidence on the Commercialization of State Sovereignty. <i>Journal of Empirical Legal Studies</i> , 2008, 5, 683-712.	0.8	37
70	Tariffs and collection costs. <i>Review of World Economics</i> , 1987, 123, 545-549.	2.0	35
71	Are Estimated Tax Elasticities Really Just Tax Evasion Elasticities? The Case of Charitable Contributions. <i>Review of Economics and Statistics</i> , 1989, 71, 517.	4.3	34
72	The limitations of decentralized world redistribution: An optimal taxation approach. <i>European Economic Review</i> , 2005, 49, 1051-1079.	2.3	29

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73	Saving and the Fear of Nuclear War. <i>Journal of Conflict Resolution</i> , 1986, 30, 403-419.	2.0	28
74	The efficiency cost of increased progressivity. , 1994, , 137-169.		24
75	Understanding multidimensional tax systems. <i>International Tax and Public Finance</i> , 2012, 19, 237-267.	1.0	24
76	Analyzing the standard deduction as a presumptive tax. <i>International Tax and Public Finance</i> , 1994, 1, 25-34.	1.0	23
77	PROFESSIONAL OPINIONS ABOUT TAX POLICY: 1994 AND 1934. <i>National Tax Journal</i> , 1995, 48, 121-147.	1.2	21
78	Tax law changes, income-shifting and measured wage inequality: Evidence from India. <i>Journal of Public Economics</i> , 2008, 92, 2199-2224.	4.3	20
79	Old George Orwell Got It Backward: Some Thoughts on Behavioral Tax Economics. <i>FinanzArchiv</i> , 2010, 66, 15.	0.6	20
80	Taxation and the Superrich. <i>Annual Review of Economics</i> , 2020, 12, 189-211.	5.5	20
81	Heard it through the grapevine: The direct and network effects of a tax enforcement field experiment on firms. <i>Journal of Public Economics</i> , 2020, 190, 104261.	4.3	18
82	Taxing Hidden Wealth: The Consequences of US Enforcement Initiatives on Evasive Foreign Accounts. <i>American Economic Journal: Economic Policy</i> , 2020, 12, 312-346.	3.1	18
83	Taxation and Big Brother: Information, Personalisation and Privacy in 21st Century Tax Policy*. <i>Fiscal Studies</i> , 2006, 27, 1-15.	1.5	17
84	Distributional Implications of Joint Tax Evasion. <i>Economic Journal</i> , 2019, 129, 1894-1923.	3.6	17
85	Stock Transactions Volume and the 1978 Capital Gains Tax Reduction. <i>Public Finance Review</i> , 1982, 10, 3-16.	0.1	16
86	How Do Taxpayers Respond to Public Disclosure and Social Recognition Programs? Evidence from Pakistan. <i>Review of Economics and Statistics</i> , 2022, 104, 116-132.	4.3	16
87	CAVEATS TO THE RESEARCH USE OF TAX-RETURN ADMINISTRATIVE DATA. <i>National Tax Journal</i> , 2016, 69, 1003-1020.	1.2	15
88	Tax Reform and Tax Experts. <i>Journal of the American Taxation Association</i> , 2018, 40, 83-88.	1.0	15
89	Taxation and Inequality: A Time-Exposure Perspective. <i>Tax Policy and the Economy</i> , 1992, 6, 105-127.	0.7	13
90	A Characteristics Approach to Optimal Taxation: Line Drawing and Tax-Driven Product Innovation. <i>Scandinavian Journal of Economics</i> , 2017, 119, 240-267.	1.4	12

#	ARTICLE	IF	CITATIONS
91	FEAR OF NUCLEAR WAR AND INTERCOUNTRY DIFFERENCES IN THE RATE OF SAVING. <i>Economic Inquiry</i> , 1990, 28, 647-657.	1.8	11
92	Thanatology and Economics: The Behavioral Economics of Death. <i>American Economic Review</i> , 2003, 93, 371-375.	8.5	11
93	Rhetoric and Economics in the Estate Tax Debate. <i>National Tax Journal</i> , 2001, 54, 613-627.	1.2	11
94	Toward a Consumption Tax, and Beyond. <i>American Economic Review</i> , 2004, 94, 161-165.	8.5	10
95	Taxation and the Evolution of Aggregate Corporate Ownership Concentration. , 2007, , 345-383.		10
96	THE CONSEQUENCES OF TAXATION. <i>Social Philosophy and Policy</i> , 2006, 23, 73-87.	0.2	9
97	Optimal observability in a linear income tax. <i>Economics Letters</i> , 2010, 108, 105-108.	1.9	9
98	Optimal tax systems with endogenous behavioral biases. <i>Journal of Public Economics</i> , 2021, 197, 104384.	4.3	9
99	DO WE KNOW HOW PROGRESSIVE THE INCOME TAX SYSTEM SHOULD BE?. <i>National Tax Journal</i> , 1983, 36, 361-369.	1.2	8
100	LOCATION, (REAL) LOCATION, (TAX) LOCATION: AN ESSAY ON MOBILITY'S PLACE IN OPTIMAL TAXATION. <i>National Tax Journal</i> , 2010, 63, 843-864.	1.2	7
101	Missing miles: Evasion responses to car taxes. <i>Journal of Public Economics</i> , 2020, 181, 104108.	4.3	6
102	Group Equity and Implicit Discrimination in Tax Systems. <i>National Tax Journal</i> , 2022, 75, 201-224.	1.2	6
103	Does Evasion Invalidate the Welfare Sufficiency of the ETI?. <i>B E Journal of Economic Analysis and Policy</i> , 2016, 16, .	0.9	5
104	The VAT at 100: A Retrospective Survey and Agenda for Future Research. <i>Public Finance Review</i> , 2022, 50, 4-32.	0.5	5
105	Tax policy from a public choice perspective. , 1999, , 397-410.		4
106	Optimal Tax Administration. <i>IMF Working Papers</i> , 2017, 17, 1.	1.1	4
107	Who Sells During a Crash? Evidence from Tax Return Data on Daily Sales of Stock. <i>Economic Journal</i> , 2022, 132, 299-325.	3.6	3
108	The Costs of Taxation and the Marginal Cost of Funds. <i>IMF Working Papers</i> , 1995, 95, 1.	1.1	3

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109	Incentive effects of the IRSâ€™ passport certification and revocation process. Journal of Public Economics, 2022, 208, 104625.	4.3	1
110	Gifts to government. International Tax and Public Finance, 0, , 1.	1.0	0
111	Public disclosure of tax information: Compliance tool or social network?. Journal of Public Economics, 2022, 212, 104708.	4.3	0