Agenda
Australian Public Finance

Article title in sentence case, set as a statement rather than a question where possible

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ABSTRACT

The abstract should be at most 250 words. State the question, the approach, the main result and why it matters for public finance or public policy. Write it so that a reader who sees nothing else understands what the paper found. Avoid citations and undefined abbreviations.

HIGHLIGHTS

- One sentence per highlight, each a finding rather than a topic.
- Highlights appear on the article page and in indexing services.
- Keep each to 85 characters or fewer, including spaces.

KEYWORDS public finance, taxation, fiscal policy
JEL H20, H21, H24

1 Introduction

Start with the question and why it matters. The class sets the body in IBM Plex Serif at 11 point, single spaced, single column, with headings in IBM Plex Sans. It compiles with pdfLaTeX. There is nothing to configure: write the paper.

Citations use Chicago author–date style through `biblatex-chicago`. A textual citation looks like Mirrlees (1971), and a parenthetical one like (Saez 2001; Diamond and Saez

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Table 1 Estimated elasticities of taxable income

	(1) All	(2) Wage earners	(3) Self-employed
Elasticity	0.25	0.18	0.62
	(0.04)	(0.03)	(0.11)
Observations	1,204,331	1,011,208	193,123
Year fixed effects	Yes	Yes	Yes

Notes: Illustrative values for layout only. Standard errors in parentheses, clustered by individual.

2011). Page references take the form (Mirrlees 1971, 178). Every entry in the bibliography must be cited.

2 Model

Equations are numbered and referenced with `\eqref`. For example, the government's budget constraint is

$$\int_0^{\infty} T\big(z(w)\big)\, f(w)\, \mathrm{d}w = R, \tag{1}$$

where $T(\cdot)$ is the tax schedule, $z(w)$ is earnings for a worker of type w, and R is the revenue requirement. Equation (1) is referenced in the text rather than by its position.

2.1 Assumptions

Use subsections sparingly and number them. Lists are fine where the items are genuinely parallel:

- preferences are quasi-linear in consumption;
- the type distribution $f(w)$ is known to the planner;
- there is no extensive margin.

3 Data

Describe the data, its source and any access conditions. Accepted papers provide the data and code needed to reproduce every table, figure and reported result; where data cannot be shared, provide the code and sufficient information about the data and how to obtain it. State where the replication package is deposited.

4 Results

Tables use `booktabs` rules, no vertical lines, and a caption above. Table 1 shows the layout. Report standard errors in parentheses and say what they are clustered on in the note.

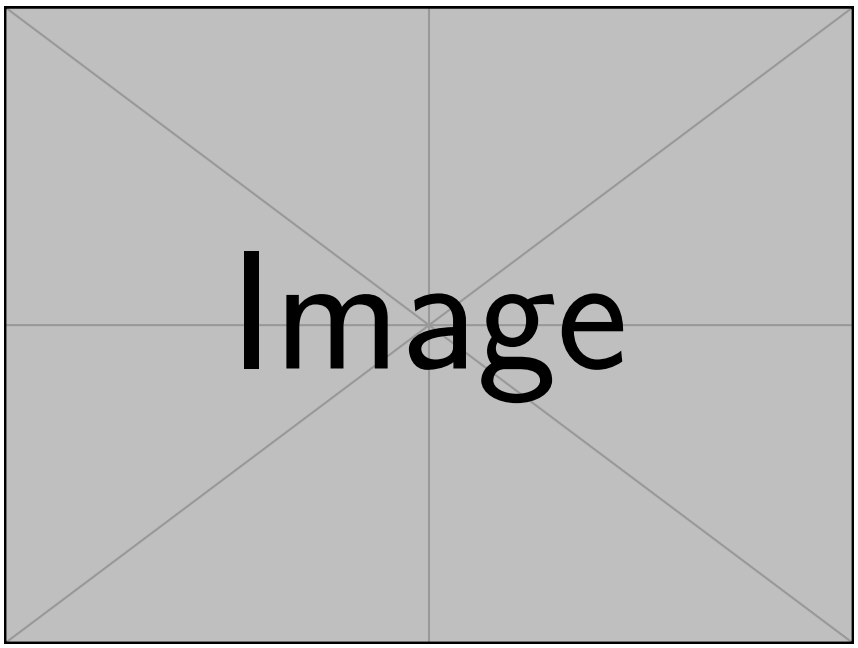


Figure 1 Placeholder figure. Replace with your own PDF or PNG.

Figures take a caption below. Provide figures as PDF or high-resolution PNG, with text large enough to read at the printed size, and embed them at their intended location. Figure 1 is a placeholder image.

5 Conclusion

Close with what the results imply for policy and what remains open. Keep the conclusion short; the abstract and highlights already carry the summary.

References

Diamond, Peter, and Emmanuel Saez. 2011. "The Case for a Progressive Tax: From Basic Research to Policy Recommendations." *Journal of Economic Perspectives* 25 (4): 165–190. https://doi.org/10.1257/jep.25.4.165.

Mirrlees, James A. 1971. "An Exploration in the Theory of Optimum Income Taxation." *The Review of Economic Studies* 38 (2): 175–208. https://doi.org/10.2307/2296779.

Saez, Emmanuel. 2001. "Using Elasticities to Derive Optimal Income Tax Rates." *The Review of Economic Studies* 68 (1): 205–229. https://doi.org/10.1111/1467-937X.00166.

A Additional results

Appendices are lettered and follow the references. Tables and figures in appendices are numbered A1, A2 and so on automatically.