

N. Gregory Mankiw – Principles of Economics

Chapter 8. APPLICATION: THE COSTS OF TAXATION

Solutions to Problems and Applications

1. a. Figure 3 illustrates the market for pizza. The equilibrium price is P_1 , the equilibrium quantity is Q_1 , consumer surplus is area $A+B+C$, and producer surplus is area $D+E+F$. There is no deadweight loss, as all the potential gains from trade are realized; total surplus is the entire area between the demand and supply curves— $A+B+C+D+E+F$.

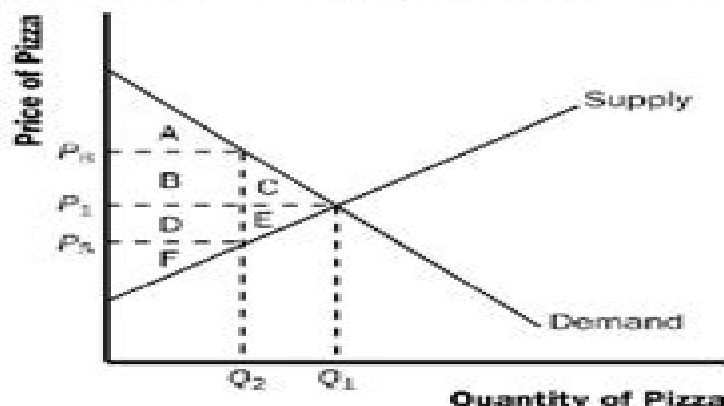


Figure 3

- b. With a \$1 tax on each pizza sold, the price paid by buyers, P_2 , is now higher than the price received by sellers, P_3 , where $P_2 = P_3 + \$1$. The quantity declines to Q_2 , consumer surplus is area A , producer surplus is area F , government revenue is area $B+D$, and deadweight loss is area $C+E$. Consumer surplus declines by $B+C$, producer surplus declines by $D+E$, government revenue increases by $B+D$, and deadweight loss increases by $C+E$.
- c. If the tax were removed and consumers and producers voluntarily transferred $B+D$ to the government to make up for the lost tax revenue, then everyone would be better off than without the tax. The equilibrium quantity would be Q_1 , as in the case without the tax, and the equilibrium price would be P_1 . Consumer surplus would be $A+B+C$, because consumers get surplus of $A+B+C$, then voluntarily transfer B to the government. Producer surplus would be $E+F$, since producers get surplus of $D+E+F$, then voluntarily transfer D to the government. Both consumers and producers are better off than the

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