The Economics Of The Tax Revolt A Reader

The Economics of Taxation, second edition - Bernard Salanie 2011-11-10 A concise and rigorous text that combines theory, empirical work, and policy discussion to present core issues in the economics of taxation. This concise introduction to the economic theories of taxation is intuitive yet rigorous, relating the theories both to existing tax systems and to key empirical studies. The Economics of Taxation offers a thorough discussion of the consequences of taxes on economic decisions and equilibrium outcomes, as well as useful insights into how policy makers should design taxes. It covers such issues of central policy importance as taxation of income from capital, environmental taxation, and tax credits for low-income families. This second edition has been significantly revised and updated. Changes include a substantially rewritten chapter on direct taxation; a discussion of recent research in the chapter on mixed taxation; the replacement of the chapter on capital taxation with a chapter on the “new dynamic public finance”; and considerations of environmental taxation in both theory and policy chapters. The book is aimed at graduate students or advanced undergraduates taking public finance classes as well as economists who want to learn more about the topic. It combines discussion of theory, empirical work, and policy objectives in compact form. Appendixes provide necessary background material on consumer and producer theory and the theory of optimal control.

The Economics of Tax Revolt - Arthur B. Laffer 1979

The Economics of Tax Policy - Alan J. Auerbach 2017-02-15 The debates about the what, who, and how of tax policy are at the core of politics, policy, and economics. The Economics of Tax Policy provides a straightforward overview of recent research in the economics of taxation. Tax policies generate considerable debate among the public, policymakers, and scholars. These disputes have grown more heated in the United States as the incomes of the wealthiest 1 percent and the rest of the population continue to diverge. This important volume enhances understanding of the implications of taxation on behavior and social outcomes by having leading scholars evaluate key topics in tax policy. These include how changes to the individual income tax affect long-term economic growth; the challenges of tax administration, compliance, and enforcement; and considerations of environmental taxation in both theory and policy chapters. The book is aimed at graduate students or advanced undergraduates taking public finance classes as well as economists who want to learn more about the topic. It combines discussion of theory, empirical work, and policy objectives in compact form. Appendixes provide necessary background material on consumer and producer theory and the theory of optimal control.

Tax Policy and the Economy, Volume 35 - Tax Policy and the Economy 2021-06-15 This volume presents six new studies on current topics in taxation and government spending. The first study looks at the costs of income tax filing, which have risen over time because of the numerous tax forms families have to fill out when filing their taxes and because of increased costs of itemizing deductions, and explores ways to simplify filing and reduce those costs. The second study investigates the design of income tax schedules when there is uncertainty about the way taxation affects household behavior. The third study provides new and comprehensive estimates of the impact of the US Earned Income Tax Credit on the employment of low-income men and women, finding that the large majority of the various expansions of that credit over the last forty years have increased employment of single mothers. The fourth study reviews the structure of business taxation in China and describes a number of tax distortions and potential inefficiencies in the system. The next paper considers how the Affordable Care Act has affected the health insurance and labor market choices of individuals who are between the ages of 60 and 64, and it finds increases in insurance coverage and reductions in employment for some groups. The last study considers how reimbursement rates for health care providers under various government insurance programs affect providers’ willingness to take on new patients and expand their patient capacity.

Tax Policy and the Economy, Volume 34 - Robert A. Moffitt 2020-06-22 This volume presents five new studies on current topics in taxation and government spending. Mark Shepard, Katherine Baicker, and Jonathan Skinner explore implementation aspects of a Medicare-for-All program, which provides a uniform health insurance benefit to everyone, and contrast it with a program providing a basic benefit that can be supplemented voluntarily. John Beshears, James Choi, Mark Iwry, David John, David Laibson, and Brigitte Madrian examine the design and feasibility of firm-sponsored “rainy day funds,” short-term savings accounts for employees that can be used when faced with temporary periods of high expenditure. Robert Barro and Brian Wheaton investigate the impact of taxation on choice of corporate form, on the formation and legal structure of new businesses, and indirectly on productivity in the economy. Jonathan Meer and Benjamin Priday examine the impact of
the 2017 federal income tax reform, which reduced marginal tax rates and the incentive for charitable giving, on such giving. Finally, Casey Mulligan analyzes the impact of the Affordable Care Act on whether firms employ fewer than 50 employees, the employment threshold below which they are exempt from the requirement to provide health insurance to their employees.

Tax Policy and the Economy-James M. Poterba 1996

The Economics of Taxation-Simon James 2018-08 This book provides an introduction to the economic theory of taxation and discusses the tax system operating in the UK, with some overseas comparisons. This edition is revised to include the Autumn 2017 Budget and Finance Act. Part I of the book examines the principles of taxation, and part II gives a description and evaluation of the policy and practice of the UK's tax system, highlighting international comparisons.

The Economics of Tax Policy-Alan J. Auerbach 2017-02-15 The debates about the what, who, and how of tax policy are at the core of politics, policy, and economics. The Economics of Tax Policy provides a straightforward overview of recent research in the economics of taxation. Tax policies generate considerable debate among the public, policymakers, and scholars. These disputes have grown more heated in the United States as the incomes of the wealthiest 1 percent and the rest of the population continue to diverge. This important volume enhances understanding of the implications of taxation on behavior and social outcomes by having leading scholars evaluate key topics in tax policy. These include how changes to the individual income tax affect long-term economic growth; the challenges of tax administration, compliance, and enforcement; and environmental taxation and its effects on tax revenue, pollution emissions, economic efficiency, and income distribution. Also explored are tax expenditures, which are subsidy programs in the form of tax deductions, exclusions, credits, or favorable rates; how college attendance is influenced by tax credits and deductions for tuition and fees, tax-advantaged college savings plans, and student loan interest deductions; and how tax policy toward low-income families takes a number of forms with different distributional effects. Among the most contentious issues explored are influences of capital gains and estate taxation on the long term concentration of wealth; the interaction of tax policy and retirement savings and how policy can "nudge" improved planning for retirement; and how the reform of corporate and business taxation is central to current tax policy debates in the United States. By providing overviews of recent advances in thinking about how taxes relate to behavior and social goals, The Economics of Tax Policy helps inform the debate.

Tax Theory Applied to the Digital Economy-Cristian Óliver Lucas-Mas 2021-03-10 Digital technology allows businesses to operate in a country without a physical presence, which poses challenges for traditional taxation. The digital debate focuses on direct taxation and the creation of new taxing rights arising from the tax claims of market jurisdictions on income obtained by foreign digital suppliers conducting business therein without any physical presence. Tax Theory Applied to the Digital Economy analyzes the tax-disruptive aspects of digital business models and reviews current tax initiatives in light of traditional tax theory principles. The analysis concludes that market countries’ tax claims are unsubstantiated and contravene the most basic foundations of tax theory, giving rise to a series of legal, economic, tax policy, and tax administration issues that policy makers cannot overlook. The authors propose establishing a digital data tax (DDT) that is a license-type consumption tax, rather than an income tax, on the international supply of Internet bandwidth to access digital markets. The DDT can be applied either globally or unilaterally, and could become a significant source of tax revenues for market jurisdictions. It is aligned with tax principles and it does not conflict with other tax initiatives: the DDT taxes foreign digital companies as consumers, while income tax proposals tax them as suppliers. The authors also propose creating a new global internet tax agency (GITA) under the auspices of the United Nations that would provide a neutral forum for political discussion and technical assistance in the area of digital taxation. The digital economy is a global phenomenon that requires a global solution: the creation of global taxing mechanisms and global institutions that provide technical assistance and support for successful global implementation. The book explains difficult technical concepts in plain language and contributes to the digital tax debate in a way that can be understood by anyone. Such understanding is essential to obtaining global support, achieving tax compliance, and fostering multilateral tax cooperation.

Tax By Design-Stuart Adam 2011-09 Based on the findings of a commission chaired by James Mirrlees, this volume presents a coherent picture of tax reform whose aim is to identify the characteristics of a good tax system for any open developed economy, assess the extent to which the UK tax system conforms to these ideals, and recommend how it might be reformed in that direction.

Tax Policy and the Economy-James M. Poterba 2006 This NBER series presents current academic research findings in the areas of taxation and government spending. The papers included provide important background information for policy analysts in government and the private sector without making specific policy recommendations. This twentieth anniversary volume addresses issues relevant to current policy debates as well as questions that are of longer-term interest. Topics include: the distribution of the corporate income tax burden; tax incentives for entrepreneurship; the effect of the Earned Income Tax Credit on labor supply; refund-splitting as a way to encourage saving by low-income households; the concentration of variable annuity ownership households in high tax brackets; and new evidence on the fiscal health of the federal government that takes the Medicare prescription drug benefit into account.
The Federal Estate Tax - David Joulfaian 2019-09-10 A comprehensive and accessible account of the U.S. estate tax, examining its history and evolution, structure and inner workings, and economic consequences. Governments have been levying some form of inheritance tax since the ancient Egyptians did so in the seventh century BC. In the United States, the federal government experimented with various forms of inheritance taxes, settling on an estate tax in 1916 and a gift tax in 1932. Despite this long history, there are few empirical studies of the federal estate tax. This book offers the first comprehensive look at U.S. estate and inheritance taxes, examining their history and evolution, structure and inner workings, and economic consequences. Written by David Joulfaian, a veteran economist at the U.S. Department of the Treasury, the book provides accessible accounts of such topics as changes in tax laws, issues of equity, the fiscal contribution of the estate tax, and its behavioral effects. Joulfaian traces the evolution of U.S. inheritance taxes from 1797 to the present, noting that the estate tax rate and base expanded through 1976, then began to decline. He describes the tax itself, explaining that it currently applies to estates and gifts in excess of $11.18 million, and outlines applicable deductions and credits. He sketches a profile of taxpayers and their beneficiaries; surveys the revenues from estate and gift taxes; and discusses the effect of estate taxation on labor decisions, saving and wealth accumulation, charitable giving, life insurance ownership, and other economic activities. Finally, he addresses criticisms of the estate tax and analyzes its shortcomings. Accompanying tables present a wealth of data gathered by Joulfaian in his research and not available elsewhere.

The Economics of Tax and Social Security in Japan - Yoshimi Adachi 2018-03-30 This book integrates the fundamentals of quantitative significance, using existing estimates of the elasticities of demand for tax, health insurance, and medical services in a static microsimulation model. It serves as a guide to the financial and social basics of health insurance and provides the reader with the intellectual groundwork indispensable for understanding the incorrect assumptions about the elasticities of demand and pattern of tax and health insurance. Most countries feel constant pressure because expenditure is increasing and resources are scarce. The topics addressed in this book including several frameworks leading to over-insurance, excess demand for medical care, and rapid expenditure growth in the medical care sector. Illustrated by carefully chosen examples and supported by extensive data analyses, this book is highly recommended to readers who seek an in-depth and up-to-date integrated overview of the ever-expanding theoretical and quantitative fields of containing costs, increasing funding for health services, or both.

The Political Economy of Tax Reform - Takatoshi Ito 2007-12-01 The rapid emergence of East Asia as an important geopolitical-economic entity has been one of the most visible and striking changes in the international economy in recent years. With that emergence has come an increased need for understanding the problems of interdependence. As a step toward meeting this need, the National Bureau of Economic Research joined with the Korea Development Institute to sponsor this volume, which focuses on the complexities of tax reform in a global economy. Experts from Taiwan, Korea,
the Philippines, Japan, and Thailand, as well as the United States, Canada, and Israel examine the major tax programs of the 1980s and their domestic and international economic effects. The analyses reveal similarities between the United States and countries in East Asia in political constraints on policy making, and taken together they show how growing interdependence interacts with domestic economic and political concerns to affect issues as politically vital as tax reform. Economists, policymakers, and members of the business community will benefit from these studies.

On the Principles of Political Economy, and Taxation  David Ricardo 1821

Global Tax Revolution  Chris R. Edwards 2008 In the increasingly integrated global economy, nations are waging a battle between governments to attract investment and skilled workers by overhauling their tax codes to create a more attractive business environment. The authors challenge the U.S. government to lead the tax competition battle in the international marketplace.

Starving the Beast  Monica Prasad 2018-12-05 Since the Reagan Revolution of the early 1980s, Republicans have consistently championed tax cuts for individuals and businesses, regardless of whether the economy is booming or in recession or whether the federal budget is in surplus or deficit. In Starving the Beast, sociologist Monica Prasad uncovers the origins of the GOP’s relentless focus on tax cuts and shows how this is a uniquely American phenomenon. Drawing on never-before seen archival documents, Prasad traces the history of the 1981 tax cut—the famous “supply side” tax cut, which became the cornerstone for the next several decades of Republican domestic economic policy. She demonstrates that the main impetus behind this tax cut was not business group pressure, racial animus, or a belief that tax cuts would pay for themselves. Rather, the tax cut emerged because Republicans believed that following World War II, Democrats had created an extremely durable public structure based on offering government programs to Americans, through which they were able to unify an otherwise fractious coalition of farmers, workers, and African Americans and retain control of Congress for four decades. Republicans were reduced to lecturing about balanced budgets, an issue that did not win them many elections. The Republican party began to see tax cuts as an opportunity to alter these basic building blocks of American power. If Democratic power was built out of government programs, Republicans found a new power source in offering tax cuts. Once it became clear that the resulting deficits could be financed by foreign capital, this program reoriented the Republican Party, transforming it from the party of fiscal rectitude into a party whose main domestic policy goal is reducing taxes. With one party promoting government programs to appeal to voters and the other party promoting tax cuts to appeal to voters, and neither party able to generate electoral coalitions around addressing more pressing political and economic problems, this history reveals problems at the heart of contemporary American democracy itself. Prasad suggests some ways forward. Since the end of World War II, many European nations have combined strong social protections with policies to stimulate economic growth such as lower taxes on capital and less regulation on businesses than in the U.S. Starving the Beast suggests that taking inspiration from this model of progressive policies embedded in market-promoting political economy could serve to build an American economy that works better for all.

Tax Policy and the Economy  Jeffrey R. Brown 2016-08-08 The research papers in Volume 30 of Tax Policy and the Economy make significant contributions to the academic literature in public finance and provide important conceptual and empirical input to policy design. In the first paper, Gerald Carlino and Robert Inman consider whether state-level fiscal policies create spillovers for neighboring states and how federal stimulus can internalize these externalities. The second paper, by Nathan Hendren, presents a new framework for evaluating the welfare consequences of tax policy changes and explains how the key parameters needed to implement this framework can be estimated. The third paper, a collaborative effort by several academic and US Treasury economists, documents the dramatic increase in pass-through businesses, including partnerships and S-corporations, over the last thirty years. It notes that these entities now generate more than half of all US business income. The fourth paper examines property tax compliance using a pseudo-randomized experiment in Philadelphia, in which those who owed taxes received supplemental letters regarding their tax delinquency. The research explores what types of communication lead to higher rates of tax payment. In the fifth paper, Jeffrey Clemens discusses cross-program budgetary spillovers of minimum wage regulations. Severin Borenstein and Lucas Davis, the authors of the sixth paper, study the distributional effects of income tax credits for clean energy.

Taxes and the Economy  Willem Vermeend 2009 Since World War II OECD countries have increasingly used taxation to achieve a variety of economic policy objectives of which stimulating economic activity and employment are usually the most important. The tax system is also used to create a favourable climate for investment, to spur business innovation and to promote long-term sustainable environmental policy. More recently, policies have focused on stimulating child care and encouraging citizens to work for longer. This book discusses the effects of taxation on the economy and its development. It aims to provide the reader with the necessary empirical information, while at the same time presenting an overview of the latest theory. In doing so, it touches on many relevant policy issues.

Corporate Taxation in a Dynamic World  Paolo M. Panteghini 2007-05-10 This book analyzes the economic principles of modern corporate taxation. It is novel in two respects. First of all, it analyzes not only the effects of taxation on firms’ marginal choices, but also focuses on the impact of taxation on discrete choices, such as plant location, R and D investment, and new marketing programs. The
second novelty is represented by the application of option pricing techniques to corporate taxation.

**Taxation and Regulation of the Financial Sector** - Ruud de Mooij 2014-12-05 Analytical and empirical perspectives on the interplay of taxation and regulation in the financial sector.

**Compendium of Studies on Tax Policy and the Economy** - USGPO Staff 1998

**The Oxford Handbook of Behavioral Economics and the Law** - Eyal Zamir 2014 ‘The Oxford Handbook of Behavioral Economics and Law’ brings together leading scholars of law, psychology, and economics to provide an up-to-date and comprehensive analysis of this field of research, including its strengths and limitations as well as a forecast of its future development. Its twenty-nine chapters are organized into four parts.

**The Flat Tax** - Robert E. Hall 2013-09-01 This new and updated edition of The Flat Tax—called “the bible of the flat tax movement” by Forbes—explains what’s wrong with our present tax system and offers a practical alternative. Hall and Rabushka set forth what many believe is the most fair, efficient, simple, and workable tax reform plan on the table: tax all income, once only, at a uniform rate of 19 percent.


**Taxes and the Economy** - Thomas L. Hungerford 2012-10-21 An analysis of the top marginal tax rates, tax cuts and economic growth.

**Tax Policy and the Economy** - Robert A. Moffitt 2019-07-21 This volume presents five new studies on taxation and government transfer programs. Alexander Blocker, Laurence Kotlikoff, Stephen Ross, and Sergio Villar Vallenas show how asset pricing can be used to value implicit fiscal debts, which are currently rarely measured or adjusted for risk, while accounting for risk properties. They apply their methodology to study Social Security. Michelle Hanson, Jeffrey Hoopes, and Joel Slemrod examine the effects of the Tax Cuts and Jobs Act on corporation behavior and on firms’ statements about their behavior. They focus on for four outcomes: bonuses, investment, share repurchases, and dividends. Scott Baker, Lorenz Kueng, Leslie McGranahan, and Brian Melzer explore whether “unconventional” fiscal policy in the form of pre-announced consumption tax changes can shift durables purchases intertemporally, how it such shifts are affected by consumer credit. Alan Auerbach discusses “tax equivalences,” disparate sets of policies that have the same economic effects, and also illustrates when these equivalences break down. Jeffrey Liebman and Daniel Ramsey use data from NBER’s TAXSIM model to investigate the equity implications of a switch from joint to independent taxation that could occur in conjunction with adoption of return-free tax filing.

**Illicit Activity: The Economics of Crime, Drugs and Tax Fraud** - Ziggy Macdonald 2018-02-05 This title was first published in 2000: A collection of research papers on the theme of illicit activity, all written by either members or associate members of the Public Sector Economics Research Centre in the Department of Economics at the University of Leicester. The work reported covers three areas of activity: crime (especially property-related crime); consumption of illegal substances (drugs); and income tax evasion.

**Corporate Income Taxes under Pressure** - Ruud A. de Mooij 2021-02-26 The book describes the difficulties of the current international corporate income tax system. It starts by describing its origins and how changes, such as the development of multinational enterprises and digitalization have created fundamental problems, not foreseen at its inception. These include tax competition—as governments try to attract tax bases through low tax rates or incentives, and profit shifting, as companies avoid tax by reporting profits in jurisdictions with lower tax rates. The book then discusses solutions, including both evolutionary changes to the current system and fundamental reform options. It covers both reform efforts already under way, for example under the Inclusive Framework at
the OECD, and potential radical reform ideas developed by academics.

**Taxation**-Martin O'Neill 2018-07-19 This is the first book to give a collective treatment of philosophical issues relating to tax. The tax system is central to the operation of states and to the ways in which states interact with individual citizens. Taxes are used by states to fund the provision of public goods and public services, to engage in direct or indirect forms of redistribution, and to mould the behaviour of individual citizens. As the contributors to this volume show, there are a number of pressing and thorny philosophical issues relating to the tax system, and these issues often connect in fascinating ways with foundational questions regarding property rights, public justification, democracy, state neutrality, stability, political psychology, and other moral and political issues. Many of these deep and fascinating philosophical questions about tax have not received as much sustained attention as they clearly merit. The aim of advancing the debate about tax in political philosophy has both general and more specific aspects, ranging across both over-arching issues regarding the tax system as a whole and more specific issues relating to particular forms of tax policy. Thinking clearly about tax is not an easy task, as much that is of central importance is missed if one proceeds at too great a level of abstraction, and issues of conceptual and normative importance often only come sharply into focus when viewed against real-world questions of implementation and feasibility. Serious philosophical work on the tax system will often therefore need to be interdisciplinary, and so the discussion in this book includes a number of scholars whose expertise spans across neighbouring disciplines to philosophy, including political science, economics, public policy, and law.


**Essays on the Economics of Income Taxation**-Emmanuel Saez 1999

**Tax Justice and the Political Economy of Global Capitalism, 1945 to the Present**-Jeremy Leaman 2013-06-30 Tax "justice" has become an increasingly central issue of political debate in many countries, particularly following the cardiac arrest of global financial services in 2008 and the subsequent worldwide slump in trade and production. The evident abuse of tax systems by corporations and rich individuals through tax avoidance schemes and offshore shadow banking is increasingly in the public eye. Above all, the political challenges of recovery and structural reform have raised core issues of burden-sharing and social equity on the agendas of both civil society groups and political elites. Democratic states need tax revenue to fund public goods and combat public "bads" with any degree of legitimacy. The contributions to this book discuss the haphazard evolution of contemporary taxation systems, their contradictory effects in a globalized economy, and the urgency of their reform as a precondition for social justice.

**Fundamentals of International Transfer Pricing in Law and Economics**-Wolfgang Schönb 2012-02-15 The taxation of multinational corporate groups has become a major concern in the academic and political debate on the future of international taxation. In particular the arm’s length standard for the determination of transfer prices is under increasing pressure. Many countries and international bodies are now taking a closer look at the use of transfer prices for profit shifting and are exploring alternative mechanisms such as formulary apportionment for the allocation of taxing rights. With regard to this topic, this volume is the first to offer a concise analysis of transfer pricing in the international tax arena from an interdisciplinary legal and economic point of view. Fundamentals such as the efficient allocation of resources within multi-unit firms and distortions between different goals of transfer pricing as well as different aspects of it in tax and corporate law, the traditional OECD approach and practical aspects concerning intangibles, capital and risk allocation are covered by outstanding authors.

**"Trickle Down Theory" and "Tax Cuts for the Rich"**-Thomas Sowell 2013-09-01 This essay unscrambles gross misconceptions that have made rational debates about tax policies virtually impossible for decades.

**Expenditure Tax**-Nicholas Kaldor 2014-04-04 'This is one of those rare technical books which has an importance outside its own field' The Daily Telegraph. 'One of the most stimulating post-war books on public finance' The Guardian. Part 1 examines the issue of Expenditure Tax in principle and includes chapters on the following: * Income, Expenditure and Taxable Capacity * The Concept of Income in Economic Theory * Taxation and Savings * Taxation and risk-bearing * Taxation and the Incentive to Work * Company Taxation * Taxation and Economic Progress Part 2 examines the issue of Expenditure Tax in practice, asking whether personal expenditure tax is practicable and putting forward a proposal for Surtax Reform.
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