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between the oversimplified and the arcane presenting the key issues clearly and without a political agenda Tax policy experts Joel Slemrod and Jon Bakija lay out in accessible language what is known and not known about how taxes affect the economy and offer guidelines for evaluating tax systems both the current tax system and proposals to reform it This fifth edition has been extensively revised to incorporate the latest data empirical evidence and tax law It offers new material on recent tax reform proposals expanded coverage of international tax issues and the latest enforcement initiatives Offering historical perspectives outlining the basic criteria by which tax policy should be judged fairness economic impact enforceability examining proposals for both radical change replacement of the income tax with a flat tax or consumption tax and incremental changes to the current system and concluding with a voter's guide the book provides readers with enough background to make informed judgments about how we should tax ourselves Praise for earlier editions An excellent book Jeff Medrick New York Times A fair minded exposition of a politically loaded subject Kirkus Reviews **Taxing Wages 2011** OECD, 2012-07-18 Taxing Wages provides unique information on income tax paid by workers and on social security contributions levied upon employees and their employers in OECD countries **Taxes Have Consequences** Arthur B. Laffer, Jeanne Cairns Singuefield, Brian Domitrovic, 2022-09-27 The definitive history of the effect of the income tax on the economy Ever since 1913 when the United States first imposed the income tax via constitutional amendment the top rate of that tax has determined the fate of the American economy When the top rate has been high as in the late 1910s the 1930s 1940s 1950s and 1970s the response of those with money and capital has been to curtail real economic activity in favor of protecting assets and income streams Huge declines have come to the economy in these circumstances The most brutal example was the Great Depression itself When the top tax rate has been cut and held at reduced levels as in the 1920s the 1960s in the long boom of the 1980s and 1990s and briefly in the late 2010s astonishing reversals have occurred The rich have brought their money out of hiding and put it to work in the economy. The huge swings in the American economy since 1913 have had an inverse relationship to income tax rates Handbook on Taxation W. Bartley Hildreth, 1999-01-04 A groundbreaking reference this book provides a comprehensive review of tax policy from political legal constitutional administrative and economic perspectives A collection of writings from over 45 prominent tax experts it charts the influence of taxation on economic activity and economic behavior Featuring over 2400 references tables equations and drawings the book describes how taxes affect individual and business behavior shows how taxes operate as work and investment incentives explains how tax structures impact different income groups weighs the balanced use of sales property and personal income taxes traces the influence of recent tax changes and more Taxation, Economic Prosperity, and Distributive Justice: Volume 23, Part 2 Ellen Frankel Paul, Fred D. Miller, Jr, Jeffrey Paul, 2006-08-14 Publisher description Budget Options: Spending options, 2008 CBO, Budget Options, Vol. 2, August 2009, 2009

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