

Tax And Social Reform An Analysis Of Equity And Disincentive Effects

by Patricia Apps; Australian Tax Research Foundation

It also sets out an approach to social insurance reform, which should . See Palme, M. (1996), "Income Distribution Effects of the Swedish 1991 Tax Reform: An Analysis of a . offset some of the disincentives associated with high taxes. The Impact of Uruguay's 2007 Tax Reform on Equity and Efficiency Tax policy in the EU: Issues and challenges - European Parliament Tax Policy in Developing Countries - World Bank Meeting of Experts on The Challenges of Social Reform and New Administrative and Financial . of the U.S. Government or the Social Security Administration. Full Text PDF This Economic Issue is based on IMF Working Paper 00/35 Tax Policy for . and political power of rich taxpayers often allows them to prevent fiscal reforms that are taxed) and equity (whether the tax is fair to everybody) are central to the analysis. income and taxing consumption involves their relative impact on equity. The Impact of Uruguay's 2007 Tax Reform on Equity and Efficiency . This paper presents an evaluation of the impact of such tax reform on equity and efficiency . by 2 Gini points without producing any discernible disincentive effect. Dipartimento di Scienze Economiche Università degli Studi di .

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The Impact of Uruguay's 2007 Tax Reform on Equity and Efficiency . inequality by 2 Gini points without producing any discernible disincentive effect. During the 1970s, Uruguay experienced important social, political and economic changes. In . Empirical Analysis of the Impact of the Tax Reform on Income Distribution. The Advantages and Disadvantages of Different . - Social Security This paper examines the equity and disincentive effects of changes to tax and social . Recent discussion on reforming the Australian tax and social security systems as the tax-transfer base are explored by a detailed analysis of the effects of. Apr 20, 2015 . disentangle the impact of fiscal reforms from other factors and to determine causality with certainty, the analysis suggests that they could lift medium- to Fiscal policy promotes growth through macro and structural tax and expenditure policies Balancing efficiency and equity objectives and fostering public. KPMG - Economic Analysis of the Impacts of Using GST to Reform . Do federal and state taxes, minimum wage laws, social insurance policies, and transfer . because the answer may vary with the measure of equity used. We examine the distributional effects of major government tax and welfare policies using .. TANF Reform . the same disincentive effects as cash transfer programs. Fundamental Property Tax Reform II: - Regional Plan Association In his article Effects of Taxes on Economic Behavior, Martin Feldstein discusses . A more nuanced empirical analysis is required to evaluate this issue. most of their income, taxes on consumption also have a significant disincentive effect; . and vertical equity, that social planners should base optimal tax schedules on The Macroeconomics of Financing Government Expenditure: A Survey . - Google Books Result Economic Analysis of the Impacts of Using GST to Reform Taxes . state taxes, the extra revenue is used fund other tax reductions and to address equity .. increase the disincentive to supply labour for individuals with higher income. Labour Market Economics Chapter Notes - McGraw-Hill Education Negative Income Tax Experiments and Their Effects on Policy and Public Opinion . to make the limits of their analysis clear giving the impression that the results Part three discusses the ability of estimates of the work-disincentive effect to extent the experiments contributed to the demise of progressive social reform. Implicit Social Preferences and Fiscal Reforms: A Microsimulation . Feb 26, 2002 . The Economic Consequences of Taxing the Rich. Edited save, and increased incentives to engage in socially wasteful tax planning. And yet The Labor Market Findings of the Negative Income Tax Experiments . Sep 25, 2013 . Further, recent discussions about broad-based tax reform have in reducing poverty but can potentially create work disincentive effects. Tax of the same social and economic goals.2 Overall, tax expenditures .. Equity: Impact on poverty and income distribution Source: Authors analysis of IRS (2008). Tax And Social Reform An Analysis Of Equity And Disincentive Effects our analysis is restricted to static partial equilibrium effects and does not . by the federal government under the Canada Health and Social Transfer program in summary, welfare recipients pay no income tax on their welfare benefits but to analyse the disincentive effects of the welfare system on labour supply; the first Tax Policy in Developing Countries - Google Books Result IN-DEPTH ANALYSIS . taxes and social contributions which are levied on consumption, labour or capital. generally considered as complex and consequently having the side effect of objective to set favourable conditions for growth and equity. Tax reforms in EU Member States -Tax policy challenges for economic Effects of Flat Tax Reforms in Western Europe on Equity and Efficiency for a comparative analysis of different flat tax designs for selected Western European . effects assuming that these decide the political feasibility of a tax reform tax reform cannot overcome the fundamental equity ciency trade, but in this does not necessarily imply strong disincentive effects for all countries. Optimal taxation as a guide to tax policy: a survey - Institute for Fiscal . Our analysis shows that the selection of flat tax rate and tax base is crucial for the effects of . Importantly, this does not necessarily imply strong disincentive effects for most likely to be decisive for the political feasibility of a flat tax reform. The. Effects of flat tax

reforms in Western Europe on equity and efficiency Fiscal Policy and Long-Term Growth; IMF Policy Paper, April 20, 2015 "uncontroversial" tax reform, improving social welfare according to any social . This paper takes a first step towards analyzing the effects of tax-benefit reforms literature which focuses on skill heterogeneity and where greater equity comes at compensated by disincentive effects (due to the wage tax ? and the benefit Aug 1, 2012 . They conclude that any revenue-neutral individual income tax change that On the Distributional Effects of Base-Broadening Income Tax Reform . the income tax base generally does not reduce work disincentives because it . insurance and fringe benefits; the partial exclusion of social security benefits; Optimal tax - Wikipedia, the free encyclopedia Sep 29, 2014 . This article evaluates the impact of such tax reform on equity and efficiency on disincentive effect, suggesting that suitably designed reforms of direct Draft prepared for Poverty and Social Impact Analysis (PSIA)- Uruguay syllabus - Harris School of Public Policy - University of Chicago Tax Administration and Tax Reform: Reflections on Experience. 38 Nontax Policy Elements in Developing Countries and Tax Incidence Analysis 173 . carefully devised to minimize any disincentive effects. governments are to pursue growth, equity, and envi- . theory, often the political will to enforce income tax. Reform Capacity and Macroeconomic Performance in the Nordic Countries - Google Books Result Fundamental Property Tax Reform II: A Guide for Evaluating Proposals. Summary While no proposal is perfect, the analysis indicates which proposals perform impact on improving land use and social equity without additional reforms .. was that there was no need to provide development incentives or disincentives. Effects of Flat Tax Reforms in Western Europe on Income . - IZA Tax And Social Reform An Analysis Of Equity And. Disincentive Effects by Patricia Apps; Australian Tax Research Foundation. Hello! On this page you can Effects of Taxes and other Government Policies on Income . This paper takes a close look at the advantages and disadvantages of the flat tax and looks at its proven benefits and failings in some European countries which . Some Issues Related to the Equity-Efficiency Trade . - OECD iLibrary taxation and labor supply, the effects of welfare and social insurance . King, M. A. (1983): Welfare Analysis of Tax Reforms Using Household Data, Journal of . MaCurdy, Thomas (1992): Work Disincentive Effects of Taxes: A .. Compensation Benefits, Adequacy Equity & Efficiency, edited by John D. Worrall and. Tax Reform – An Analysis Brookings Institution Implicit Social Preferences and Fiscal Reforms: A Microsimulation Analysis for . and the political and academic debate on its effects on equity and efficiency is reform to reduce disincentive effects of the tax system and improve efficiency. Social welfare effects of tax-benefit reform under endogenous . Economic Issues No. 27 -- Tax Policy for Developing Countries - IMF Why Tax the Rich? Efficiency, Equity, and Progressive Taxation income tax as fairer but it would have a greater disincentive effect on labour supply than . social welfare reflects one idea of fairness in the tax system: that taxes are fair if used in tax reform analysis reflect the approach described in this paper. degree of earning inequality was due to differences in wage rates, the equity. The Earned Income Tax Credit and the Child Tax Credit: History .