

Economic Effects

OF

Fundamental
Tax Reform

EDITORS

HENRY J. AARON AND WILLIAM G. GALE

Economic Effects Of Fundamental Tax Reform

John W. Diamond, George R. Zodrow



Economic Effects Of Fundamental Tax Reform:

Economic Effects of Fundamental Tax Reform Henry J. Aaron, William G. Gale, 2010-12-01 The tax system profoundly affects countless aspects of private behavior It is a powerful policy influence on the distribution of income and it is the one aspect of government that almost every citizen cannot avoid With tax reform high on the political agenda this book brings together studies of leading tax economists and lawyers to assess the various reform proposals and examine the effects of tax reform in several distinct areas Together these studies and comments on them present a balanced evaluation of professional opinion on the issues that will be critical in the tax reform debate The book addresses annual and lifetime distributional effects saving investment transitional problems simplification home ownership and housing prices charitable groups international taxation financial intermediaries and insurance labor supply and health insurance In addition to Henry Aaron and William Gale the contributors include Alan Auerbach University of California Berkeley David Bradford Princeton University Charles Clotfelter Duke University Eric Engen Federal Reserve Don Fullerton University of Texas Jon Gruber Massachusetts Institute of Technology Patric Hendershott Ohio State David Ling University of Florida Ronald Perlman Covington Diane Lim Rogers Congressional Budget Office John Karl Scholz University of Wisconsin Joel Slemrod University of Michigan and Robert Triest University of California Davis

The Economic Effects of Comprehensive Tax Reform, 1997 I Introduction II Recent tax reform proposals III Effects on the macroeconomy IV Effects on the allocation of resources V Effects on economic efficiency Appendix A What will a consumption based tax do to the price level and the value of existing assets Appendix B Simulation models and the saving response Appendix C Fullerton Rogers General equilibrium model

An Economic Analysis of Income Tax Reforms G.C Ruggeri, Carole Vincent, 2018-12-13 First published in 1998 Ruggeri and Vincent analyse different tax reform proposals to create a discourse on dispelling the myths surrounding the flat tax This book proposes a progressive and comprehensive tax reforms whilst simplifying the tax system for the vast majority of tax payers Whilst ensuring the tax system reforms dose not hinder economic growth This book should be required reading for anyone interested in the problems and promise of tax reform

Handbook on Taxation W. Bartley Hildreth, 2019-07-16 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

United States Tax Reform in the 21st Century George R. Zodrow, Peter Mieszkowski, 2002-04-01 Tax reform debates in the United States have for some time been dominated by the question of whether the existing corporate and individual income tax system should be replaced with some

form of a national consumption tax This book contains essays by a group of internationally recognized tax experts who describe the current state of the art in economic thinking on the issue of whether fundamental tax reform is preferable to continued incremental reform of the existing income tax The collection covers a wide range of tax policy issues related to consumption tax reforms including their economic effects distributional consequences effects on administrative and compliance costs transitional issues and the political aspects of fundamental tax reform and international comparisons

Setting National Priorities Robert D. Reischauer, 2010-12-01 The federal policy changes that Congress and the President will have to make as we approach the 21st century will be among the most far reaching since the enactment of the New Deal The scope of legislation before policymakers as they continue their efforts to balance the budget will be vast and many of its elements very technical This new highly accessible book examines the nature of the challenges confronting policymakers the options that are available to address these challenges and the ramifications of the various options This new book which continues Brookings highly acclaimed and influential Setting National Priorities series will serve as a guide for understanding and evaluating proposals of the next Congress and the new administration It is also designed to inform the policy debate during the presidential election Edited by Robert Reischauer one of the nation's most noted budget experts the book covers such critical issues as prospects for economic growth how to reduce domestic discretionary spending how to restructure Medicare how much to lower the safety net how to reshape national security for the post Cold War world whether to transform the tax system and how to prepare for the retirement of the baby boom generation This book will be extremely useful for citizens anxious to make sense out of the campaign rhetoric journalists attempting to explain the issues at play and students of public policy public health political science and economics In addition to Reischauer the contributors include Henry J Aaron Barry Bosworth Gary Burtless David Cutler William G Gale Thomas E Mann Charles L Schultze John D Steinbruner R Kent Weaver and Joshua M Wiener

Fundamental Tax Reform John W. Diamond, George R. Zodrow, 2008 Papers presented at a conference held at the James A Baker III Institute for Public Policy at Rice University in Apr 2006

Federal revenue options United States. Congress. House. Committee on the Budget, 2004

Handbook of Computable General Equilibrium Modeling Peter B. Dixon, Dale Jorgenson, 2013-01-08 Top scholars synthesize and analyze scholarship on this widely used tool of policy analysis in 27 articles setting forth its accomplishments difficulties and means of implementation Though CGE modeling does not play a prominent role in top U S graduate schools it is employed universally in the development of economic policy This collection is particularly important because it presents a history of modeling applications and examines competing points of view Presents coherent summaries of CGE theories that inform major model types Covers the construction of CGE databases model solving and computer assisted interpretation of results Shows how CGE modeling has made a contribution to economic policy

OECD Tax Policy Studies Tax and the Economy A Comparative Assessment of OECD Countries OECD, 2001-11-29 This study provides an analysis of important current tax policy issues in a

number of areas corporate and personal income tax and social security contributions consumption tax property and wealth taxes taxing power and tax administration Written Comments on New Revenue Provisions in the President's Fiscal Year 1997 Budget United States. Congress. House. Committee on Ways and Means,1997 Distributed to some depository libraries in microfiche **Joint Committee on Taxation Tax Modeling Project and 1997 Tax Symposium Papers** ,1997 The Impact on Individuals and Families of Replacing the Federal Income Tax United States. Congress. House. Committee on Ways and Means,1998 Prospects for Economic Growth in the United States John W. Diamond,George R. Zodrow,2021-11-04 Although economic growth has historically been an engine of prosperity in the United States recent trends have generated uncertainty regarding the prospects for sustaining such growth Economists disagree about the relative importance of many factors affecting future growth including rapid technological advances immigration the growth of the financial sector problems with the educational system increasing income inequality an aging population and large fiscal imbalances that have not been addressed by the political system This collection of chapters authored by many of today's leading economists addresses the prospects for economic growth in the United States over the next few decades During a time of great economic uncertainty this book engages with both sides in the debate over economic growth focusing on policy options that increase the prospects for vigorous economic growth in the future *Tax Expenditures Compendium of Background Material on Individual Provisions, S. Prt. 112-45, December 2012, 112-2 Committee Print* ,2013 *Expanding IRA's* United States. Congress. Senate. Committee on Finance,1998 *Tax Policy and the Economy* James M. Poterba,1997 This series presents recent research on the effects of taxation on economic performance and analyses of the effects of potential tax reforms The research results appear in a form that is accessible to tax practitioners and policymakers Topics in this volume include an evaluation of Medicaid in the 1980s medical savings accounts comparative tax burdens under the existing income tax and a national retail sales tax implications of a broad based consumption tax and mandated community rated health insurance Contributors David Bradford Matthew Eichner Daniel Feenberg William Gentry Jonathan Gruber R Glenn Hubbard Mark McClellan Andrew Mitrusi James Poterba David Wise **Distributional Effects of Environmental and Energy Policy** Don Fullerton,2017-05-15 Many effects of environmental and energy policy are likely to disproportionately burden those with low income First it raises the price of fossil fuel intensive products that constitute a high fraction of low income budgets like gasoline heating fuel and electricity Second the handout of pollution permits to firms provides value to those who own them Third low income individuals may place more value on food and shelter than on improvements in environmental quality so high income individuals may get the most benefit of pollution abatement Fourth air quality improvements may raise the value of houses owned by landlords rather than helping renters These effects might all hurt the poor more than the rich This book brings together the seminal economics literature that studies whether these fears are valid and whether anything can be done about them *Taxing Ourselves, fourth edition* Joel Slemrod,Jon

Bakija,2008-02-08 The fourth edition of a popular guide to the key issues in tax reform discussing the current system and alternative proposals clearly and without a political agenda As Albert Einstein may or may not have said The hardest thing in the world to understand is the income tax Indeed to follow the debate over tax reform the interested citizen is forced to choose between misleading sound bites and academic treatises Taxing Ourselves bridges the gap between the two by discussing the key issues clearly and without a political agenda Should the federal income tax be replaced with a flat tax or sales tax Should it be left in place and reformed Can tax cuts stimulate the economy or will higher deficits undermine any economic benefit Authors and 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 offer guidelines for evaluating tax systems and provide enough information to assess both the current income tax system and the leading proposals to reform or replace it including the flat tax and the consumption tax The fourth edition of this popular guide has been extensively revised to incorporate the latest information covering such recent developments as the Bush administration s tax cuts which expire in 2011 and the alternatives proposed by the President s Advisory Panel on Federal Tax Reform Slemrod and Bakija provide us with the knowledge and the tools including an invaluable voter s guide to the tax policy debate to make our own informed choices about how we should tax ourselves

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