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# Empirical Foundations of Household Taxation

Edited by  
Martin Feldstein and  
James M. Poterba

# Empirical Foundations Of Household Taxation

**Robert S. Rycroft**



## **Empirical Foundations Of Household Taxation:**

**Empirical Foundations of Household Taxation** Martin Feldstein, James M. Poterba, 2008-04-15 Tax policy debates and reforms depend heavily on estimates of how alternative tax rules would affect behavior Yet there is considerable controversy about the key empirical links among tax rates household decisions and revenue collections The nine papers in this volume exploit the substantial variation in U S tax policy during the last two decades to investigate how taxes affect a range of household behavior including labor force participation saving behavior choice of health insurance plan choice of child care arrangements portfolio choice and tax evasion They also present new analytical results on the effects of different types of tax policy All of this research relies on household level data drawn either from public use tax return files or from large household level surveys to explore various aspects of the relationship between taxes and household behavior As debates about the effects of proposed tax reforms continue in the 1990s this volume will be of interest to policy makers and scholars in the field of public finance     Developing Alternative Frameworks for Explaining Tax Compliance James Alm, Jorge

Martinez-Vazquez, Benno Torgler, 2010-06-10 Over the last several decades there has been a growing interest in theoretical empirical and experimental work on all aspects of tax compliance and tax evasion The essays in this volume summarize the existing state of knowledge of tax compliance and tax evasion present new thinking about this issue and analyze the empirical relevance of these new perspectives The original essays in this volume represent an attempt to provide a framework on compliance that moves beyond the economics of crime perspective one that provides a more complete understanding of individual and group decisions and one that is more consistent with empirical evidence It is the insights of behavioural economics that provide much of the bases for these essays and the main theme running through this book is that the basic model of individual choice must be expanded by introducing some aspects of behaviour or motivation considered explicitly by other social sciences     Handbook of Public Sector Economics Donijo Robbins, 2017-09-25 The Handbook of

Public Sector Economics builds an understanding of the role of public economics in public administration public policy and decision making The handbook introduces a wide variety of current issues related to the public provision and production of goods and services The volume documents the history of economics and fiscal doctrine explores the theory of public goods and the structures from which resources are collected and expanded and analyzes heavily debated issues of economics that are important to current and future practitioners of public policy and administration It focuses on the effects of fiscal policy on savings and investment consumer behavior labor supply wealth property and trade Written in a simple and straightforward style the initial chapters establish the foundation of public economics with the subsequent chapters addressing the collection and distribution of government resources and market reactions to fiscal policies     *Congressional*

*Oversight Panel February Oversight Report* United States. Congressional Oversight Panel, 2010     **Handbook of Income Distribution** Anthony B. Atkinson, Francois Bourguignon, 2014-12-30 What new theories evidence explanations and policies

have shaped our studies of income distribution in the 21st century Editors Tony Atkinson and Francois Bourguignon assemble the expertise of leading authorities in this survey of substantive issues In two volumes they address subjects that were not covered in Volume 1 2000 such as education health and experimental economics and subjects that were covered but where there have been substantial new developments such as the historical study of income inequality and globalization Some chapters discuss future growth areas such as inheritance the links between inequality and macro economics and finance and the distributional implications of climate change They also update empirical advances and major changes in the policy environment The volumes define and organize key areas of income distribution studies Contributors focus on identifying newly developing questions and opportunities for future research The authoritative articles emphasize the ways that income mobility and inequality studies have recently gained greater political significance

**The Rotten Fruits of Economic Controls and the Rise from the Ashes, 1965-1989** Thomas Emerson Hall, 2003 This book describes the policy bungling by Washington politicians and Federal Reserve officials that led to the high inflation and economic instability that plagued the United States from 1965 1982 It then discusses the reversal of these policies and how this resulted in the major economic expansion that followed

**Internal Revenue Cumulative Bulletin** United States. Internal Revenue Service, 2007

*The Price of Inequality* Joseph E. Stiglitz, 2013-04-08 Economics

**Handbook of Health Economics** A.J. Culyer, J.P. Newhouse, 2000-07-19 The Handbook of Health Economics provide an up to date survey of the burgeoning literature in health economics As a relatively recent subdiscipline of economics health economics has been remarkably successful It has made or stimulated numerous contributions to various areas of the main discipline the theory of human capital the economics of insurance principal agent theory asymmetric information econometrics the theory of incomplete markets and the foundations of welfare economics among others Perhaps it has had an even greater effect outside the field of economics introducing terms such as opportunity cost elasticity the margin and the production function into medical parlance Indeed health economists are likely to be as heavily cited in the clinical as in the economics literature Partly because of the large share of public resources that health care commands in almost every developed country health policy is often a contentious and visible issue elections have sometimes turned on issues of health policy Showing the versatility of economic theory health economics and health economists have usually been part of policy debates despite the vast differences in medical care institutions across countries The publication of the first Handbook of Health Economics marks another step in the evolution of health economics

**Reducing and Redistributing Unpaid Work: Stronger Policies to Support Gender Equality** Cristian Alonso, Mariya Brussevich, Ms. Era Dabla-Norris, Yuko Kinoshita, Ms. Kalpana Kochhar, 2019-10-15 Unpaid work such as caring for children the elderly and household chores represents a significant share of economic activity but is not counted as part of GDP Women disproportionately shoulder the burden of unpaid work on average women do two more hours of unpaid work per day than men with large differences across countries While much

unpaid care work is done entirely by choice constraints imposed by cultural norms labor market features or lack of public services infrastructure and family friendly policies matter This undermines female labor force participation and lowers economy wide productivity In this paper we examine recent trends in unpaid work around the world using aggregate and individual level data explore potential drivers and identify policies that can help reduce and redistribute unpaid work across genders Conservative model based estimates suggest that the gains from these policies could amount to up to 4 percent of GDP □□□ Harvey S. Rosen,2005      **Valuing Children** Nancy Folbre,2010-03-15 While parents spend significant time as well as money on children most estimates of the cost of children ignore the value of this time Folbre provides a startlingly high but entirely credible estimate of the value of parental time per child by asking what it would cost to purchase a comparable substitute for it      **The Economics of Inequality, Discrimination, Poverty, and Mobility** Robert S. Rycroft,2014-12-18 Thoroughly classroom tested this introductory level text surveys what economists have to say about inequality or income and wealth distribution poverty mobility both intragenerational within careers and intergenerational between generations and discrimination on the basis of race ethnicity age gender and many other factors in the United States This text brings the undergraduate treatment of these issues up to date featuring detailed but not mathematical examination of the economic theory underlying the analysis There is a greater emphasis on mobility on wealth accumulation distribution and inheritance and on discrimination law than in other texts The author provides full and fair treatment of competing sides in several of the controversial issues in the field written in such a way that instructors can use the text material to motivate a variety of classroom discussions An Instructor s Manual featuring solutions to the end of chapter questions is available online to adoptors      **The American Right After Reagan** Edward Ashbee,John Dumbrell,Alex Waddan,2019 This timely and significant book provides a comprehensive overview of right wing ideology and policy making in the years since Ronald Reagan left office The authors assess the ways in which the Reagan legacy rather than the empirical realities of his tenure has impacted economic social and cultural policy formation and conservative efforts at reshaping the United States Against this background they provide an explanation for why the Republican party turned towards Donald Trump      **Top Incomes Over the Twentieth Century** A. B. Atkinson,Thomas Piketty,2007-05-10 Based on pioneering research on top incomes this volume uses data from income tax records in 10 OECD countries over the past century to cast new light on the dramatic changes that have taken place among top earners The volume provides rich material for exploring inequality taxation the impact of wars and executive compensation      **Combating Inequality** Olivier Blanchard,Dani Rodrik,2021-02-02 Leading economists and policymakers consider what economic tools are most effective in reversing the rise in inequality Economic inequality is the defining issue of our time In the United States the wealth share of the top 1% has risen from 25% in the late 1970s to around 40% today The percentage of children earning more than their parents has fallen from 90% in the 1940s to around 50% today In Combating Inequality leading economists many of them

current or former policymakers bring good news we have the tools to reverse the rise in inequality In their discussions they consider which of these tools are the most effective at doing so     Diversity and Disparities John Logan,2014-11-01 The United States is more diverse than ever before Increased immigration has added to a vibrant cultural fabric and women and minorities have made significant strides in overcoming overt discrimination At the same time economic inequality has increased significantly in recent decades and the Great Recession substantially weakened the economic standing not only of the poor but also of the middle class Diversity and Disparities edited by sociologist John Logan assembles impressive new studies that interpret the social and economic changes in the United States over the last decade The authors leading social scientists from many disciplines analyze changes in the labor market family structure immigration and race They find that while America has grown more diverse the opportunities available to disadvantaged groups have become more unequal Drawing on detailed data from the decennial census the American Community Survey and other sources the authors chart the growing diversity and the deepening disparities among different groups in the United States Harry J Holzer and Marek Hlavac document that although the economy always rises and falls over the business cycle the Great Recession of 2007 2009 was a catastrophic event that saw record levels of unemployment especially among less educated workers young people and minorities Emily Rosenbaum shows how the Great Recession amplified disparities in access to home ownership and demonstrates that young adults especially African Americans are falling behind previous cohorts not only in home ownership and wealth but even in starting their own families and households Sean F Reardon and Kendra Bischoff explore the rise of class segregation as higher income Americans are moving away from others into separate and privileged neighborhoods and communities Immigration has also seen class polarization with an increase in both highly skilled workers and undocumented immigrants As Frank D Bean and his colleagues show the lack of a path to legal status for undocumented immigrants inhibits the educational and economic opportunities for their children and grandchildren Barrett Lee and colleagues demonstrate that the nation and most cities and towns are becoming more diverse by race and ethnicity However while black white segregation is slowly falling Hispanics and Asians remain as segregated today as they were in 1980 Diversity and Disparities raises concerns about the extent of socioeconomic immobility in the United States today This volume provides valuable information for policymakers journalists and researchers seeking to understand the current state of the nation     Labor Supply and Taxation Richard Blundell,2016-03-18 This volume presents Richard Blundell s outstanding research on the modern economic analysis of labor markets and public policy reforms Professor Blundell s hugely influential work has enhanced greatly our understanding of how individuals behavior on the labor market respond to taxation and social policy influence Edited by IZA this volume brings together the author s key papers some co authored and some unpublished with new introductions and an epilogue It covers some of the main research insights in the study of labor supply The question of how individuals adapt their behavior in response to policy changes is one of the most investigated topics in empirical labor

and public economics Do people reduce their working hours if governments decide to raise taxes Might they even withdraw completely from the labor market Labor supply estimations are extensively used for various policy analyses and economic research Labor supply elasticities are key information when evaluating tax benefit policy reforms and their effect on tax revenue employment and redistribution The chapters cover empirical and theoretical developments as well as applications to tax and welfare reform and each represents a substantive research contribution from Blundell's publications in top research outlets

*The Economics of Inequality, Discrimination, Poverty, and Mobility* Robert Rycroft, 2009-07 Thoroughly classroom tested this introductory level text surveys what economists have to say about inequality or income and wealth distribution poverty mobility both intragenerational within careers and intergenerational between generations and discrimination on the basis of race ethnicity age gender and many other factors in the United States This text brings the undergraduate treatment of these issues up to date featuring detailed but not mathematical examination of the economic theory underlying the analysis There is a greater emphasis on mobility on wealth accumulation distribution and inheritance and on discrimination law than in other texts The author provides full and fair treatment of competing sides in several of the controversial issues in the field written in such a way that instructors can use the text material to motivate a variety of classroom discussions An Instructor's Manual featuring solutions to the end of chapter questions is available online to adoptors

[Arms, Revenue, and Entitlements](#) William Mannen, 2020-07-02 In the second half of the twentieth century strategic and economic conditions compelled the U S government to start running budget deficits on a permanent basis A new role of global leadership in containing communism required a robust military establishment The federal government overwhelmingly relied for general revenue on an income tax code that also could not impede economic growth And general revenue increasingly funded transfer payments in an expanding entitlement state Fiscal overstretch resulted in unending deficits that continue to this day At first the shift to deficit normality was not obvious The Truman and Eisenhower administrations attempted to hold the line on deficits but this commitment gradually waned in subsequent years

*Arms Revenue and Entitlements* U S Deficits in the Cold War 1945 1991 looks at the Cold War era from a budgetary perspective and how defense spending income tax reductions and entitlement programs all contributed to the emergence of the deficit normative state As national debt continues to climb in the twenty first century *Arms Revenue and Entitlements* shows how the U S reached this point and how a comprehensive policy approach might again restore fiscal stability

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