

Otto H. Jacobs · Christoph Spengel

Effective Tax Burden in Europe

Current Situation, Past Developments
and Simulations of Reforms



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Effective Tax Burden In Europe Current Situation Past Developments And Simulations Of Reforms

Christoph Böhringer, Andreas Löschel



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Effective Tax Burden in Europe Otto H. Jacobs, Christoph Spengel, 2012-12-06 Our small book presents a report which has been prepared in the year 2000 for the Taxation and Customs Union Directorate General of the European Commission under contract no T AXUD 00 312 Some of the results form part of the report Company Taxation in the Internal Market of the Commission Services released in autumn 2001 We present estimates of effective average tax rates EATR in five EU Member States France Germany Ireland the Netherlands and the UK plus the USA based on the European Tax Analyzer approach The European Tax Analyzer is a computer based model firm approach for the computation and comparison of international company tax burdens It has been developed in co operation with the Centre for European Economic Research ZEW We would like to thank the ZEW for this co operation Furthermore we gratefully acknowledge the help and advice of Gerd Gutekunst Rieo A Hermann and Thorsten Stetter in preparing the report Special mention must be made of Gerd Gutekunst who was also responsible for preparing the printed version of this report

Effective Tax Burden in Europe Otto H. Jacobs, Christoph Spengel, 2002-02-26 This book summarises the results of a study on behalf of the European Commission It presents estimates of effective average tax rates EATR in five EU Member States plus the USA The main aim is to compare EATR on domestic investments by companies A secondary aim is to work out the impact of the different tax drivers on the tax burden The comparison is made in six stages Comparison of the EATR for a base case Effects of alternative assumptions on the economic data Comparative effects of the German tax reform from 1 January 2001 Consequences of the most important tax reforms since 1995 Effects of hypothetical tax reforms Comparison with results obtained from other studies

The Effective Tax Burden of Companies in European Regions Lothar Lammersen, Robert Schwager, 2006-03-30 The tax burden on investment or companies is an important factor for the attractiveness of a country or a region In particular business location and investment decisions are influenced by the relative tax burdens encountered in different regions This study presents estimates of the effective average and marginal tax rates on company investment for 143 regions in Europe and the USA Using the approach pioneered by Michael Devereux and Rachel Griffith it is shown that companies face a wide variation of effective tax burdens across European regions The results are explained by analysing the importance of specific tax provisions for the tax burden at the various locations

The Effective Tax Burden on Highly Qualified Employees Christina Elschner, Robert Schwager, 2006-03-30 Taxes on the highly skilled are an important cost factor for companies competing internationally for talent This book provides an international comparison of the effective level of taxes and social security charges imposed on highly qualified employees Based on a newly developed inter temporal simulation model the attractiveness of 7 EU member states 12 Swiss cantons and the United States is assessed Several compensation packages including old age provision fringe benefits and long term incentives as well as various income levels and family situations are considered in the analysis The book also contains a comprehensive survey of social security and tax systems in the countries

studied **Europe's Automotive Industry on the Move** Oliver Heneric, Georg Licht, Wolfgang Sofka, 2006-03-30 The automotive industry is a major pillar of the modern global economy and one of Europe's key industries. There can hardly be any doubt about the important role of this sector as an engine for employment growth and innovation in Europe and there are crucial challenges and opportunities ahead. The authors shed light on a broad range of issues: globalisation and restructuring, trade and foreign direct investment, innovation, regulation and industry policy, and put a special focus on the new member states. While change may be inevitable, progress is not. This book shall serve as a map to all stakeholders: business executives and policy makers, investors and scholars.

Applied Research in Environmental Economics Christoph Böhringer, Andreas Lange, 2006-03-30 Sustainable development, climate policy and biodiversity conservation are examples of issues on the current political agenda in many countries. These themes are also subject to economic research and economic insights are increasingly finding their way into the design of environmental policy. Still, the reception of academic findings by policy makers as well as the timely identification of policy relevant questions by economic researchers often seem to be problematic. This volume attempts to vitalise the exchange between policy makers and academics. It offers a snapshot of environmental economic research on a range of policy relevant problems. Academic contributions are complemented by views of policy makers on priority fields in environmental policy, the usefulness of academic research for decision making and requirements to applied research in the future.

Computers and Productivity Thomas Hempell, 2006-01-17 Information and communication technologies (ICTs) create potentials for considerable productivity gains and for higher economic growth. However, ICTs also pose varied challenges to firms in order to benefit from these potentials. Highlighting the importance of innovations, firm sponsored training and recruitment of high skilled workers, this monograph analyses why and to what extent firms differ in their capabilities to make ICT work productively. The work also comprises a detailed discussion of economic theory concerning ICT use and complementary firm strategies. In addition, it provides a comprehensive treatment of various methodological issues concerning the measurement of firm level productivity in econometric analyses.

Decentralised Government in an Integrating World Dan Stegarescu, 2006-03-08 The book offers a comprehensive empirical analysis of the determinants of changes in the distribution of expenditure and revenue raising powers among fiscal tiers in OECD countries. Using a new indicator of fiscal decentralisation which accounts for subnational decision making autonomy, common decentralisation trends are investigated. Then empirical evidence from panel analyses is provided for the role of costs, preferences and institutions in explaining fiscal federal structures and for the impact of economic and political integration on the degree of government decentralisation, particularly among EU countries. Finally, the historical experience of Germany is used to explore long term developments in the public sector.

Education and Labour Market Outcomes Charlotte Lauer, 2006-01-17 This book offers a comprehensive empirical analysis of educational inequalities and their consequences on individual labour market outcomes for men and women in France and Germany, two countries with different education

systems Using microdata of either country the analyses mainly rely on econometric methods After a detailed comparison of the French and the German education systems the social determinants of school and post school attainment are analysed Then the extent to which education reduces the unemployment risk is examined distinguishing between risk of entering unemployment unemployment duration and recurrence of unemployment episodes Finally evidence is given on the impact of education on individual earnings prospects

Corporate Governance in Germany Jens Köke, 2012-12-06 Corporate governance is an important issue on the research agenda of financial economists Using a new and unique data set of German corporations this book examines three topics that are crucial to a better understanding of corporate governance a the frequency causes and consequences of control transfers b the determinants of acquisition and failure and c the role of corporate governance and market discipline for productivity growth This book points out methodological drawbacks of previous empirical studies and provides suggestions on how to avoid these problems in research practice

The Incomplete European Market for Financial Services Paolo Cecchini, Friedrich Heinemann, Mathias Jopp, 2012-12-06 Looking back over the last decade it can be said with some justification that significant progress has been achieved on the way towards fully integrated financial markets in Europe The 1993 Internal Market initiative and the Euro introduction in 1999 2002 constitute important milestones The integration process has further been intensified by market developments like the surge in mergers and acquisitions and by technological innovations like internet based distribution As a result some market segments today do no longer have a national character Nevertheless this success should not obscure the fact that integration of financial services markets is still a long way from the level of integration that exists within national markets Particularly for retail financial services national borders still constitute a considerable de facto barrier The absence of frequent direct cross border links between financial service providers and retail consumers holds true despite the fact that the Euro has made product comparisons easier and that the internet has reduced information costs to a considerable extent

Lead Markets for Environmental Innovations Klaus Jacob, Marian Beise, Jürgen M. Blazejczak, Dietmar Edler, Rüdiger Haum, Martin Jänicke, Thomas Löw, Ulrich Petschow, Klaus Rennings, 2006-03-30 Some countries are earlier than others in the development and introduction of environmental innovations Often the leadership in technological development is accompanied by a leadership in environmental policy The book provides an analysis of lead markets for innovations such as fuel cells photovoltaics and others Contributions of innovation economics policy analysis and environmental economics are assessed regarding their potential to explain the leadership of single countries The book depicts the policy frameworks that are favourable to the creation of such lead markets on the basis of theoretical considerations and case studies Finally recommendations for R and D policies environmental and industrial policies are derived

Economic Foundation of Asset Price Processes Erik Paul Lüders, 2012-12-06 In this book the relation between the characteristics of investors preferences and expectations and equilibrium asset price processes are analysed It is shown that declining elasticity of the pricing kernel

can lead to positive serial correlation of short term asset returns and negative serial correlation of long term returns Analytical asset price processes are also derived In contrast to the widely used empirical time series models these processes do not lack a sound economic foundation Moreover in contrast to the popular Ornstein Uhlenbeck process and the Constant Elasticity of Variance model the proposed stochastic processes are consistent with a classical representative investor economy

A Common Tax Base for Multinational Enterprises in the European Union Carsten Wendt,2009-04-16 Carsten Wendt analyses the necessity the concept as well as potential advantages and effects of a common tax base for multinational enterprises in the European Union He addresses important issues concerning a common tax base such as the definition of the consolidated group the technique and scope of consolidation and the formula used to allocate the consolidated tax base among the involved member states

The Internationalisation of Young High-Tech Firms Oliver Bürgel,Andreas Fier,Georg Licht,Gordon Murray,2012-12-06 There is now a certain tradition of Anglo German comparative research on new technology based firms NTBFs Two of the most influential studies in this area have both been sponsored by the Anglo German Foundation for the Study of Industrial Society AGF Starting in 1977 the first AGF project on NTBFs which was carried out by the consultancy firm Arthur D Little has been one of the most important early contributions in this field Little 1977 This report was the first public document to use the term new technology based firm and to provide a definition which despite its operational limitations subsequently became an established term in the literature More importantly this study represented one of the first serious attempts to survey the existing stock of this type of firm The report was critical of the contemporary situation in Europe This is a policy area which continues to be hotly debated see European Commission 1995 Bank of England 1996 and HM Treasury 1998 It emphasised that in comparison with the USA Germany and the UK were each lagging behind if judged by the rate of formation of NTBFs and in their total contribution to the overall economic activity of both countries In terms of a policy contribution this study was instrumental in highlighting the lack of support infrastructures for the genesis and growth of high tech start ups in two of Europe's leading economies

Empirical Modeling of the Economy and the Environment Christoph Böhringer,Andreas Löschel,2012-12-06 ZhongXiang Zhang East West Center Honolulu uses a global model based on marginal abatement cost curves for 12 world regions to estimate the contributions of the three flexibility mechanisms under the Kyoto Protocol i.e emissions trading joint implementation and the clean development mechanism He shows how the reduction in compliance costs of industrialized regions depends on the extent to which the flexibility mechanisms will be available Not surprisingly the fewer the restrictions on the use of flexibility mechanisms will be the greater the gains from their use These gains are unevenly distributed however with industrialized regions that have the highest autarkic marginal abatement costs tending to benefit the most Restrictions on the use of flexibility mechanisms not only reduce the potential of the industrialized regions efficiency gains but are also not beneficial to developing countries since they restrict the total financial flows to developing countries under the clean development

mechanism Christoph Bohringer ZEW Mannheim Glenn W Harrison University of South Carolina Columbia and Thomas F Rutherford University of Colorado Boulder evaluate the welfare implications of alternative ways in which the EU could distribute its aggregate emission reduction commitment under the Kyoto Protocol across member states Using a large scale CGE model they compare a uniform proportional cutback in emissions and the actual EU burden sharing agreement with an equitable allocation scheme derived from an endogenous burden sharing calculation The latter equalizes the relative welfare cost across member states *Innovation, Employment, and Firm Performance in the German Service Sector* Ulrich

Kaiser,2012-12-06 Empirical and theoretical evidence on the German service sector is inversely related to its growing overall importance for the entire economy This monograph offers a comprehensive theory based econometric treatment of three important and severely understudied issues related to services innovative activity the effects of innovation on the demand for labour and the performance of newly founded firms In addition the book contains detailed descriptive statistics on innovative activity skill mix as well as on growth and current economic importance It offers researchers policy makers and practitioners a unique opportunity to gain knowledge on the new German service economy **Climate Change Policy and Global**

Trade Christoph Böhringer,Andreas Löschel,2012-12-06 This book synthesises several studies on the potential global impacts of two fundamental international policy initiatives i multilateral agreements on climate protection strategies and ii trade agreements towards global trade liberalisation Although these initiatives are not directly linked they interrelate in subtle yet important ways Based on theoretical analyses and numerical simulations the book provides guidelines on efficient strategies for climate change mitigation implementing the framework of the Kyoto Protocol and the provided flexibility instruments hereby accounting for interrelationships with existing and possible trade agreements on various levels The analyses incorporate important real world features such as imperfect market structures trade liberalisation settings risk or transaction costs that may substantially influence the magnitude and even the sign of policy impacts Challenges to the

World Economy Horst Siebert,2003-03-19 This volume in a sense aims at reflecting the qualities of the honoree and it does so in two respects On the one hand it covers a great variety of subdisciplines of economics On the other hand the book ranges from theoretical and mathematical economics to hands on applied analyses of economic policy issues All essays are driven by the aspiration to better understand the economy and to draw relevant conclusions for economic policy The book is divided into five parts dealing with the German economy European economic issues global markets international trade theory and policy and natural resources and the environment **Leaving Unemployment for Self-Employment** Frank

Reize,2012-12-06 The book presents an analysis of the transition from unemployment to self employment and its subsidisation with the so called bridging allowance in Germany On the basis of econometric models the determinants and the success of self employment among former unemployed are estimated at the individual as well as at the firm level By comparing different groups of the formerly unemployed it becomes evident that self employment is one successful route out

of unemployment as self employment proves to be more stable than paid employment Therefore the bridging allowance reaches its aim of regaining stable employment for the unemployed However this programme fails to create additional employment in the newly founded firms

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