

Tax Policy and the Economy

Edited by Robert A. Moffitt

Designing, Not Checking, for Policy Robustness: An Example with Optimal Taxation

Estimating the Costs of Filing Tax Returns and the Potential Savings from Policies Aimed at Reducing These Costs

Employment Effects of the Earned Income Tax Credit: Taking the Long View

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obtain consistent data on relative prices for a large set of countries Using these data in cross country regressions it examines how economic growth is affected by relative prices The results of these empirical tests identify the relative prices as a key factor affecting investment and growth Tax Policy and Economic Development Timothy D. Hogan, Arizona State University. Center for Business Research, 1992 **Tax Policy for Economic Recovery and Sustainable Development** After COVID-19 Tetiana Kaneva, Igor Chugunov, Mykola Pasichnyi, Nikitishin Andriy, Nataliia Husarevych, 2022 The optimal taxation level and tax structure depend on numerous factors and enormously differ from country to country However the two mentioned tax policy instruments could ensure economic recovery and sustainable economic growth This article aims to examine the effects of tax policy on economic development and evaluate the role of appropriate tax instruments in speeding up recovery The results showed that tax level harms the GDP per capita growth rate in Central Europe and Baltic states over the 2000 2021 period Another vital finding is the increase in both overall employment and investment to GDP ratio positively affected the real GDP per capita growth rates In order to foster economic growth government might use tax cuts and other stimuli both for distor tionary and non distortionary taxes The tax policy s institutional potential should be improved to neutralize the adverse effects of COVID 19 impact and enhance macroeconomic sustainability Taxation & Tax Policy Joseph J. Cordes, Robert D. Ebel, Jane Gravelle, 2005 From adjusted gross income to zoning and property taxes the second edition of The Encyclopedia of Taxation and Tax Policy offers the best and most complete quide to taxes and tax related issues More than 150 tax practitioners and administrators policymakers and academics have contributed The result is a unique and authoritative reference that examines virtually all tax instruments used by governments individual income corporate income sales and value added property estate and gift franchise poll and many variants of these taxes as well as characteristics of a good tax system budgetary issues and many current federal state local and international tax policy issues The new edition has been completely revised with 40 new topics and 200 articles reflecting six years of legislative changes Each essay provides the generalist with a guick and reliable introduction to many topics but also gives tax specialists the benefit of other experts best thinking in a manner that makes the complex understandable Reference lists point the reader to additional sources of information for each topic The first edition of The Encyclopedia of Taxation and Tax Policy was selected as an Outstanding Academic Book of the Year 1999 by Choice magazine Publisher s website Tax Incentives and Economic Growth Barry Bosworth, 1984 In this study the author attempts to clarify the basic analytic issues about incentives and to summarize the empirical evidence and examines the difficulties of coordinating tax incentive measures with fiscal and monetary policies Taxation in Crisis Dimitrios D. Thomakos, Konstantinos I. Nikolopoulos, 2017-10-28 This book offers a comprehensive guide to modern day taxation issues It presents a thorough overview of many of the crucial aspects of applied taxation and current tax systems and presents evidence that supports taxation as an important policy issue requiring immediate address globally Contributions seek to

address the core question of how to design a tax policy mix that can serve primarily efficiency growth and possibly equity goals at a time where fiscal spending for many economies is not a viable option Chapters provide a historical perspective on taxation then go on to cover aspects of the modern theory of optimal taxation and tax design and provide valuable international perspectives on current tax practices and much required tax reforms Empirical analysis on taxation and related economic data help the readers to understand how data based observations and results are linked to the theory of taxation and more importantly economic growth before offering appropriate policy prescriptions This book will be of interest to scholars and practitioners interested in learning more about taxation and why it matters today in the global economy

Regional Economic Development in the Balkan Region Teoman Duman, Erkan Ilgün, Merdžana Obralić, 2016-01-14 This edited volume brings together original scientific studies on current economic and developmental issues in the Balkan region and is composed of papers by 25 authors from seven different countries The Balkan region has gained significant interest in recent years due to its location and strategic position representing a doorway to Europe and the region s stability and progress have direct consequences on various European countries Because of this strategic position there is currently much debate regarding a potential partnership of the Balkan states with the European Union This book offers insights into the current economic and developmental status of the countries in this region offering a series of chapters that analyse the area from a variety of perspectives It begins with a discussion on the recent history of the region especially with reference to the former Yugoslavia and its break up after the turbulence experienced in 1990s Other sections are complementary to each other in that they offer comparisons of the Balkan states in their economic progress at the micro and macro levels Topics such as European integration policies and effects economic transition regional trade tax incentive policy regional capital markets regional development agencies and systems remittances and foreign aid contributions import export policies fiscal policies analysis of regional microfinance and the tourism sectors are explored in detail throughout the book

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