

ROYAL SOCIETY

WELFARE, INCENTIVES, AND TAXATION

James A. Mirrlees

Welfare Incentives And Taxation By James Mirrlees 2006

06 01

Edward D. Kleinbard



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Shadow Banking in China Shen Wei, 2016-07-27 This timely book investigates the dynamic causes key forms potential risks and changing regulation of shadow banking in China Topics discussed include P2P lending wealth management products local government debts and the underground lending market Taking policy considerations into account the author provides a comprehensive analysis of the regulatory instruments tackling the systemic risks in relation to China's shadow banking sector Central bank's role interest rate formation mechanism exchange rate reform and further deepening reform of the regulatory regime and financial markets are also thoroughly discussed in the context of China's continuing financial reform

Dimensions of Tax Design James A. Mirrlees, Stuart Adam, 2010-04-29 The goal of the Mirrlees Review has been to identify what makes a good tax system for an open developed economy in the 21st century and to suggest how the UK tax system could be reformed to move in that direction As an integral part of the Review this volume brings together thirteen studies of different dimensions of tax design plus associated commentaries These were commissioned from IFS researchers and other international experts to be of interest and value in their ownright as well as to provide inspiration for the final report of the Review which is published as a separate volume Tax by Design The Commission's work was directed by Tim Besley Richard Blundell Malcolm Gammie James Poterba The Commission's editorial team Stuart Adam Stephen Bond Robert Chote Paul Johnson Gareth Myles

The Economics of Poverty Martin Ravallion, 2016 There are fewer people living in extreme poverty in the world today than 30 years ago While that is an achievement continuing progress for poor people is far from assured Inequalities in access to key resources threaten to stall growth and poverty reduction in many places The world's poorest have made only a small absolute gain over those 30 years Progress has been slow against relative poverty as judged by the standards of the country and time one lives in and a great many people in the world's emerging middle class remain vulnerable to falling back into poverty The Economics of Poverty reviews critically past and present debates on poverty spanning both rich and poor countries The book provides an accessible new synthesis of current economic thinking on key questions How is poverty measured How much poverty is there Why does poverty exist and is it inevitable What can be done to reduce poverty Can it even be eliminated The book does not assume that readers know economics already Those new to the subject get a lot of help along the way in understanding its concepts and methods Economics lives through its relevance to real world problems and here the problem of poverty is both the central focus and a vehicle for learning

Welfare, Incentives, and Taxation James A. Mirrlees, 2006 to follow Indian National Bibliography B. S. Kesavan, 2007 The Indian National Bibliography B. S. Kesavan, 2007 *Public Finance* Richard W. Tresch, 2014-11-10 Public Finance remains the premier textbook on the normative theory of government policy with the third edition propelling into the twenty first century its examination of what government ought to be doing instead of what it is doing The welfare aspects of public economics receive extensively renewed examination in this third edition With four new chapters and other significant

revisions it presents detailed and comprehensive coverage of theoretical literature empirical work environmental issues social insurance behavioral economics and international tax issues With increased emphasis on the European Union it is rigid enough for use by PhDs while being accessible to students less well trained in math Moves skillfully from explaining normative theory to applying it in mathematically compact and precise terms Adds new chapters on social insurance medical care social security pensions behavioral public economics and international public finance Includes new pedagogical supplements including end of chapter questions and answers Emphasizes European examples We Are Better Than This Edward D. Kleinbard, 2014-08-29 We Are Better Than This fundamentally reframes budget debates in the United States Author Edward D Kleinbard explains how the public's preoccupation with tax policy alone has obscured any understanding of government's ability to complement the private sector through investment and insurance programs that enhance the general welfare and prosperity of our society at large He argues that when we choose how government should spend and tax we open a window into our fiscal soul because those choices are the means by which we express the values we cherish and the regard in which we hold our fellow citizens Though these values are being diminished by short sighted decisions to starve government strategic government spending can directly make citizens happier healthier and even wealthier Expertly combining the latest economic research with his insider knowledge of the budget process into a simple yet compelling narrative he unmask the tax mythologies and false arguments that too often dominate contemporary discourse about budget policies Large quantities of comparative data are succinctly distilled to situate the United States among its peer countries so that readers can judge for themselves whether contemporary budget choices really reflect our aspirational fiscal soul Kleinbard's presentation takes a multi disciplinary approach drawing on economics finance law political science and moral philosophy He uniquely weaves economic research and moral philosophy together by emphasizing our welfare not just our national income and by contrasting the actual beliefs of Adam Smith a great moral philosopher with the cartoon version of the man presented by proponents of the most extreme forms of private market triumphalism **SNAP Matters** Judith Bartfeld, Craig Gundersen, Timothy Smeeding, James P. Ziliak, 2015-11-25 In 1963 President Kennedy proposed making permanent a small pilot project called the Food Stamp Program FSP By 2013 the program's fiftieth year more than one in seven Americans received benefits at a cost of nearly 80 billion Renamed the Supplemental Nutrition Assistance Program SNAP in 2008 it currently faces sharp political pressure but the social science research necessary to guide policy is still nascent In SNAP Matters Judith Bartfeld Craig Gundersen Timothy M Smeeding and James P Ziliak bring together top scholars to begin asking and answering the questions that matter For example what are the antipoverty effects of SNAP Does SNAP cause obesity Or does it improve nutrition and health more broadly To what extent does SNAP work in tandem with other programs such as school breakfast and lunch Overall the volume concludes that SNAP is highly responsive to macroeconomic pressures and is one of the most effective antipoverty programs in the safety net but the volume also

encourages policymakers students and researchers to continue examining this major pillar of social assistance in America
Welfare, Incentives, and Taxation James A. Mirrlees, 2006 This volume brings together published and unpublished but seminal work in welfare development and public sector economics providing an overview of much of the author's work

Incentives, Organization, and Public Economics Peter J. Hammond, Gareth D. Myles, 2023 This collection of 17 papers celebrates the career of Sir James Mirrlees winner of the 1996 Nobel Prize in Economics for his work on income taxation and its extension to information and incentive problems

Does the Income Tax Cause Parents to Spend Too Much Time with Their Children? Theodore P. Seto, 2017 In 1971 James Mirrlees published *An Exploration in the Theory of Optimum Income Taxation* one of the most influential tax papers ever written Unpacked Mirrlees claim can be restated as follows Assume that our undistorted decisions about how to allocate our time between paid and unpaid activities are welfare maximizing If so any distortion of those decisions by the tax system is welfare reducing Unless the supply of labor is inelastic or income effects predominate taxing income from labor will cause taxpayers to spend less time engaged in paid activities and more time in unpaid activities than would be welfare maximizing Because of the declining marginal utility of money redistribution from high income to low income individuals is generally welfare enhancing Nevertheless at some point the welfare losses from taxing labor income to effect redistribution outweigh the welfare gains produced by redistribution This in turn 1 limits the overall amount of welfare enhancing redistribution we can effect by taxing income from labor and 2 requires flat or declining marginal tax rates on such income Stated in the abstract the claim is plausible enough to have persuaded important segments of the tax and tax economic academy In the intervening 40 years however empirical evidence has come to suggest that the claim is strongest when applied to parents especially mothers with young children the one economically significant group that consistently demonstrates elastic responses to labor taxation Survey data establishes that a very large portion of the unpaid time spent by American parents of children age 12 or younger both fathers and mothers is spent on the care of their own children If taxes cause parents to spend more time on unpaid activities therefore they almost certainly cause parents to spend more time with their children Any such behavioral distortion is by hypothesis welfare reducing As to parents therefore optimal tax theory's claim is that progressive taxation causes parents to spend too much time with their children At the very least optimal tax theorists must be comfortable with the possibility that this is effectively their claim But is the claim true This paper approaches the question from within the standard preference satisfaction utilitarian paradigm using standard tax economic arguments the perspective most sympathetic to the claim Specifically it focuses on two of the many assumptions Mirrlees used to make his mathematics tractable First he assumed that utility is absolute not relative that our utility curves do not depend on how much anyone else has Second he assumed that supply curves for consumption goods are similarly fixed and exogenous In the case of parents especially mothers with young children both assumptions are probably false But if this is so insufficiently progressive taxes may cause parents to spend too little time with their children

And if so Mirrlees computations cannot be taken to be even provisionally correct even within the welfarist paradigm The paper then turns to the problem of GDP maximization a goal regularly confused with that of welfare maximization GDP maximizers rely heavily on the empirical literature Mirrlees paper triggered to argue that high top marginal rates trigger labor leisure substitution They then assume generally without further evidence that the substitution of leisure for labor by high income taxpayers reduces GDP growth Happily the Reagan tax cuts tested this assumption nicely advocates promised that those cuts would boost GDP growth Contrary to predictions however average U S GDP growth declined in the decades after the Reagan cuts The reasons are unclear What this does mean however is that the Mirrlees literature cannot by itself be read to support the proposition that high marginal rates reduce GDP growth And this in turn means that the constraints it imposes on real world policymaking are much less significant than is commonly assumed

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Welfare System Edgar K. Browning, 1975 Monograph on income redistribution and the welfare system in the USA analyses the impact of the social assistance scheme on wage rate income distribution standard of living and poverty References and statistical tables *Tax Incentives for Saving* James W. Christian, 1982 *Incentive Compatible Income Taxation, Individual Revenue Requirements and Welfare* Marcus Berliant, Miguel Gouveia, 1990

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