

OTA Papers

TREASURY'S PANEL MODEL FOR TAX ANALYSIS

by

**James R. Nunns, Deena Ackerman, James Cilke
Julie-Anne Cronin*, Janet Holtzblatt, Gillian Hunter
Emily Lin, and Janet McCubbin**

OTA Technical Working Paper 3

July 2008



Department
of the
Treasury

Assistant Secretary for Tax Policy
Office of Tax Analysis

Treasurys Panel Model For Tax Analysis

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Treasury's Panel Model for Tax Analysis U. S. Department of the Treasury, 2015-01-01 Treasury's Office of Tax Analysis OTA and its counterparts in the Congress the Joint Committee on Taxation JCT and the Congressional Budget Office CBO are responsible for providing policy makers with economic analyses of the effects of current and proposed federal tax law Typical analyses address such issues as the effect of the law on government receipts the effect on the distribution of the tax burden and the effect on incentives to work save and engage in other economic activities Until recently these analyses have been based almost exclusively on data from cross section samples or models based on such data A cross section sample is one drawn from a population at a point in time such as a sample of all tax returns filed in a particular year Such samples are designed to accurately represent the characteristics of the population for the year or other point in time covered by the sample Proceedings ... Annual Conference on Taxation ... and Minutes of the Annual Meeting of the National Tax Association National Tax Association, 2004 Proceedings of the ... Annual Conference on Taxation Held Under the Auspices of the National Tax Association-Tax Institute of America National Tax Association-Tax Institute of America, 2006

Dept. of the Treasury United States. Congress. House. Committee on Appropriations. Subcommittee on the Treasury, Postal Service, and General Government Appropriations, 1977 *Explanation of Methodology Used to Estimate Proposals Affecting the Taxation of Income from Capital Gains*, 1990 Bulletin of the Treasury Department United States. Dept. of the Treasury, 1988 *Treasury Bulletin*, 1989 **Nomination of Eric Solomon** United States. Congress. Senate. Committee on Finance, 2006 **Proceedings ... Annual Conference on Taxation ... and Minutes of the Annual Meeting of the National Tax Association**, 2006 *Encyclopedia of Federal Agencies and Commissions* Kathleen Hill, Gerald N. Hill, 2014-05-14 Provides an overview of American federal agencies and commissions including the executive branch and legislative branches independent entities quasi official agencies and more *Treasury, Postal Service, and General Government Appropriations for Fiscal Year 1978* United States. Congress. House. Committee on Appropriations. Subcommittee on the Treasury, Postal Service, and General Government Appropriations, 1977 Turning Administrative Systems Into Information Systems, 1995 Statistics of Income and Related Administrative Record Research, ... American Statistical Association. Annual Meeting, 1986 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 *Potential effects of a flat federal income tax in the District of Columbia : hearing ,* **Potential Effects of a Flat Federal Income Tax in the District of Columbia** United States. Congress. Senate. Committee on Appropriations. Subcommittee on District of Columbia, 2007 The Economic Effects of Taxing Capital Income Jane Gravelle, 1994 How should capital income be taxed to achieve efficiency and equity In this detailed study tax policy analyst Jane Gravelle brings together comprehensive estimates of effective tax rates on a wide variety of capital by type industry legal form method of financing and across time These estimates are combined with a history and survey of issues regarding capital income taxation that are aimed especially at bringing the findings of economic theory and recent empirical research to nonspecialists and policymakers Many of the topics treated have been the subject of policy debate and legislation over the last ten or fifteen years Should capital income be taxed at all And if capital income is to be taxed what is the best way to do it Gravelle devotes two chapters to the first question and then in answer to the second question covers a broad range of topics corporate taxation tax neutrality capital gains taxes tax treatment of retirement savings and capital income taxation and international competitiveness Gravelle also includes a comprehensive history of tax institutions and data on constructing effective tax rates that are not available elsewhere **Outlook for the Fiscal Year 1990 Budget** United States. Congress. House. Committee on the Budget, 1989 **Behavioral Simulation Methods in Tax Policy Analysis** Martin Feldstein, 2007-12-01 These thirteen papers and accompanying commentaries are the first fruits of an ongoing research project that has concentrated on developing simulation models that incorporate the behavioral responses of individuals and businesses to alternative tax rules and rates and on expanding computational general equilibrium models that analyze the long run effects of changes on the economy as a whole The principal focus of the project has been on the microsimulation of individual behavior Thus this volume includes studies of individual responses to an over reduction in tax rates and to changes in the highest tax rates a study of alternative tax treatments of the family and studies of such specific aspects of household behavior as tax treatment of home ownership charitable contributions and individual saving behavior Microsimulation techniques are also used to estimate the effects of alternative policies on the long run financial status of the social security program and to examine the effects of alternative tax rules on corporate investment and of foreign source income on overseas investment The papers devoted to the development of general equilibrium simulation models to include an examination of the implications of international trade and capital flows a study of the effects of capital taxation that uses a closed economy equilibrium model and an examination of the effect of switching to an inflation indexed tax system In the volume s final paper a life cycle model in which individuals maximize lifetime utility subject to a lifetime budget constraint is used to simulate the effects of tax rules on personal savings *Asset Management* Andrew Ang, 2014 Stocks and bonds Real estate Hedge funds Private equity If you think those are the things to focus on in building an investment portfolio Andrew Ang has accumulated a body of research that will prove otherwise In this book Ang upends the conventional wisdom about asset allocation by showing that

what matters aren't asset class labels but the bundles of overlapping risks they represent

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