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The economics of taxation

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Abstrak

This concise introduction to the economic theories of taxation is intuitive yet rigorous, relating the theories both to existing tax systems and to key empirical studies. The book offers a thorough discussion of the consequences of taxes on economic decisions and equilibrium outcomes, as well as useful insights into how policy makers should design taxes. It covers issues of central policy importance, such as taxation of income from capital, environmental taxation, tax credits for low-income families, and the consumption tax. A knowledge of microeconomics at the advanced undergraduate level is required, but the book contains an appendix with the main results from consumer and producer theory used in the text. Because the study of optimal taxation relies on the theory of optimal control, which is not often taught in economics courses, a second appendix provides the necessary background.