

1.	Record Nr.	UNINA990008938170403321
	Titolo	Chance
	Pubbl/distr/stampa	New York, : Springer Verlag
	ISSN	0933-2480
	Lingua di pubblicazione	Inglese
	Formato	Materiale a stampa
	Livello bibliografico	Periodico
2.	Record Nr.	UNINA9910959022303321
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	Titolo	The "Flat Tax(es)" : : Principles and Evidence // Ricardo Varsano, Kevin Kim, Michael Keen
	Pubbl/distr/stampa	Washington, D.C. : , : International Monetary Fund, , 2006
	ISBN	9786613825803 9781462329618 1462329616 9781452771328 1452771324 9781283513357 1283513358 9781451909319 1451909314
	Edizione	[1st ed.]
	Descrizione fisica	48 p. : ill
	Collana	IMF Working Papers
	Altri autori (Persone)	KeenMichael KimKevin
	Soggetti	Flat-rate income tax - Econometric models Flat-rate income tax - Former Soviet republics - Econometric models Business Taxes and Subsidies Corporate & business tax Corporate income tax Corporate Taxation Corporations Fiscal Policies and Behavior of Economic Agents: General Flat tax Income tax Income

Macroeconomics  
Marginal effective tax rate  
National accounts  
Personal Finance -Taxation  
Personal Income and Other Nonbusiness Taxes and Subsidies  
Personal income tax  
Personal income  
Personal Income, Wealth, and Their Distributions  
Public finance & taxation  
Tax administration and procedure  
Tax policy  
Taxation  
Taxation, Subsidies, and Revenue: General  
Taxes  
Slovak Republic

Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	"September 2006."
Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	Intro -- Contents -- I. INTRODUCTION -- II. EXPERIENCES WITH THE FLAT TAX: AN OVERVIEW -- III. ANALYZING THE "FLAT TAX" -- IV. CONCLUSIONS -- REFERENCES.
Sommario/riassunto	One of the most striking tax developments in recent years, and one that continues to attract considerable attention, is the adoption by several countries of a form of "flat tax." Discussion of these quite radical reforms has been marked, however, more by assertion and rhetoric than by analysis and evidence. This paper reviews experience with the flat tax, seeking to redress the balance. It stresses that the flat taxes that have been adopted differ fundamentally, and that empirical evidence on their effects is very limited. This precludes simple generalization, but several lessons emerge: there is no sign of Laffer-type behavioral responses generating revenue increases from the tax cut elements of these reforms; their impact on compliance is theoretically ambiguous, but there is evidence for Russia that compliance did improve; the distributional effects of the flat taxes are not unambiguously regressive, and in some cases they may have increased progressivity, including through the impact on compliance; adoption of the flat tax has not resolved common challenges in taxing capital income; and it may have strengthened, not weakened, the automatic stabilizers. Looking forward, the question is not so much whether more countries will adopt a flat tax as whether those that have will move away from it.