

1. Record Nr.	UNINA9910162926103321
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Titolo	Optimal Tax Administration / / Michael Keen, Joel Slemrod
Pubbl/distr/stampa	Washington, D.C. : , : International Monetary Fund, , 2017
ISBN	1-4755-7030-9 1-4755-7037-6
Descrizione fisica	1 online resource (28 pages) : illustrations (some color), graphs, tables
Collana	IMF Working Papers
Altri autori (Persone)	SlemrodJoel
Disciplina	336.2
Soggetti	Tax administration and procedure Taxpayer compliance Macroeconomics Public Finance Taxation Efficiency Optimal Taxation Tax Evasion and Avoidance Taxation, Subsidies, and Revenue: General Personal Income, Wealth, and Their Distributions Public finance & taxation Personal income Tax gap Tax administration core functions Compliance costs Revenue administration National accounts Revenue performance assessment Income Revenue United States
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di bibliografia	Includes bibliographical references.

This paper sets out a framework for analyzing optimal interventions by a tax administration, one that parallels and can be closely integrated with established frameworks for thinking about optimal tax policy. Its key contribution is the development of a summary measure of the impact of administrative interventions—the “enforcement elasticity of tax revenue”—that is a sufficient statistic for the behavioral response to such interventions, much as the elasticity of taxable income serves as a sufficient statistic for the response to tax rates. Amongst the applications are characterizations of the optimal balance between policy and administrative measures, and of the optimal compliance gap.
