

1. Record Nr.	UNINA9910305554703321
Autore	Howard Christopher
Titolo	The Hidden Welfare State : Tax Expenditures and Social Policy in the United States / / Christopher Howard
Pubbl/distr/stampa	Princeton, NJ : , : Princeton University Press, , [1999] ©1999
ISBN	9786612738357 9781282738355 1282738356 9781400822416 1400822416
Edizione	[Course Book]
Descrizione fisica	1 online resource (267 p.)
Collana	Princeton Studies in American Politics: Historical, International, and Comparative Perspectives ; ; 61
Disciplina	336.2060973
Soggetti	Tax expenditures Taxation Political science Finance, Public United States
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di contenuto	Front matter -- Contents -- Tables -- Acknowledgments -- Abbreviations -- Part One. Overview -- Introduction -- Chapter 1. Sizing Up the Hidden Welfare State -- Part two: Origins -- Introduction -- Chapter 2. Home Mortgage Interest and Employer Pensions -- Chapter 3. Earned Income Tax Credit -- Chapter 4. Targeted Jobs Tax Credit -- Part three. Development -- Introduction -- Chapter 5. Home Mortgage Interest -- Chapter 6. Employer Pensions -- Chapter 7. Earned Income Tax Credit -- Chapter 8. Targeted Jobs Tax Credit -- Part four: Conclusion -- Chapter 9. Politics of the Hidden Welfare State -- Appendix: List of Interviews -- Appendix: Notes -- Appendix: Index
Sommario/riassunto	Despite costing hundreds of billions of dollars and subsidizing everything from homeownership and child care to health insurance, tax expenditures (commonly known as tax loopholes) have received little

attention from those who study American government. This oversight has contributed to an incomplete and misleading portrait of U.S. social policy. Here Christopher Howard analyzes the "hidden" welfare state created by such programs as tax deductions for home mortgage interest and employer-provided retirement pensions, the Earned Income Tax Credit, and the Targeted Jobs Tax Credit. Basing his work on the histories of these four tax expenditures, Howard highlights the distinctive characteristics of all such policies. Tax expenditures are created more routinely and quietly than traditional social programs, for instance, and over time generate unusual coalitions of support. They expand and contract without deliberate changes to individual programs. Howard helps the reader to appreciate the historic links between the hidden welfare state and U.S. tax policy, which accentuate the importance of Congress and political parties. He also focuses on the reasons why individuals, businesses, and public officials support tax expenditures. The Hidden Welfare State will appeal to anyone interested in the origins, development, and structure of the American welfare state. Students of public finance will gain new insights into the politics of taxation. And as policymakers increasingly promote tax expenditures to address social problems, the book offers some sobering lessons about how such programs work.
