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	Autore	HOVENKAMP, Herbert
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Nota di bibliografia	Includes bibliographical references and indexes.
Nota di contenuto	Front matter -- Contents -- Preface -- Introduction -- 1. Pressures for the Harmonization of Income Taxation between Canada and the United States -- 2. Canada-U.S. Free Trade and Pressures for Tax Coordination -- 3. Income Security via the Tax System: Canadian and American Reforms -- 4. Tax Incidence: Annual and Lifetime Perspectives in the United States and Canada -- 5. Tax Effects on the Cost of Capital -- 6. The Cost of Capital in Canada, the United States, and Japan -- 7. The Impact of U.S. Tax Reform on Canadian Stock Prices -- 8. Tax Aspects of Policy toward Aging Populations -- 9. Taxation and Housing Markets -- 10. What Can the United States Learn from the Canadian Sales Tax Debate? -- 11. Subnational Tax Harmonization, Canada and the United States: Intent, Results, and Consequences -- 12. Reflections on Canada-U. S . Tax Differences: Two Views -- Contributors -- Author Index -- Subject Index
Sommario/riassunto	In the increasingly global economy, domestic tax policies have taken on a new importance for international economics. This unique volume compares the tax reform experiences of Canada and the United States, two countries with the world's largest bilateral flow of trade and investment. With the signing of the U.S.-Canada Free Trade Agreement and the tax reforms of the 1980's, there has been some harmonization of tax systems. But geographic, cultural, and political characteristics shape distinct national social policies that may impede harmonization. As the U.S. and Canadian economies become even more integrated, differences in tax systems will have important effects, in particular on the relative rates of economic growth. In this timely study, scholars from both countries show that, while the United States and Canada exhibit similar corporate tax structures and income tax systems, they have very different approaches to sales tax and social security taxes. Despite these differences, the two countries generate roughly the same amounts of revenue, produce similar costs of capital, and produce comparable distributions of income.