

1. Record Nr.	UNINA9910781762903321
Autore	Kaplow Louis
Titolo	The theory of taxation and public economics [[electronic resource] /] / Louis Kaplow
Pubbl/distr/stampa	Princeton, N.J., : Princeton University Press, c2008
ISBN	1-283-25603-7 9786613256034 1-4008-3922-X
Edizione	[Course Book]
Descrizione fisica	1 online resource (495 p.)
Disciplina	336.2001
Soggetti	Finance, Public Taxation Income tax Welfare economics Distributive justice
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references (p. [417]-454) and index.
Nota di contenuto	Framework. An integrated view; The social objective -- Optimal taxation. Optimal income taxation; Elaboration and extensions; Income and commodity taxation -- Government expenditures. Transfer payments; Goods and services -- Additional aspects of taxation. Taxation of capital; Taxation of transfers; Taxation and social security; Taxation of families -- Distributive justice and social welfare. Welfare; Social welfare function; Other normative criteria.
Sommario/riassunto	The Theory of Taxation and Public Economics presents a unified conceptual framework for analyzing taxation--the first to be systematically developed in several decades. An original treatment of the subject rather than a textbook synthesis, the book contains new analysis that generates novel results, including some that overturn long-standing conventional wisdom. This fresh approach should change thinking, research, and teaching for decades to come. Building on the work of James Mirrlees, Anthony Atkinson and Joseph Stiglitz, and subsequent researchers, and in the spirit of classics by A. C. Pigou, William Vickrey, and Richard Musgrave, this book steps back from

particular lines of inquiry to consider the field as a whole, including the relationships among different fiscal instruments. Louis Kaplow puts forward a framework that makes it possible to rigorously examine both distributive and distortionary effects of particular policies despite their complex interactions with others. To do so, various reforms--ranging from commodity or estate and gift taxation to regulation and public goods provision--are combined with a distributively offsetting adjustment to the income tax. The resulting distribution-neutral reform package holds much constant while leaving in play the distinctive effects of the policy instrument under consideration. By applying this common methodology to disparate subjects, *The Theory of Taxation and Public Economics* produces significant cross-fertilization and yields solutions to previously intractable problems.
