

1. Record Nr.	UNISA990000602480203316
Titolo	Sez.1 Principi generali di direzione ed organizzazione aziendale 5 Sociologia e psicologia delle organizzazioni / Giuseppe Bonazzi ; a cura di Massimo Bruscaiglioni ed Enzo Spaltro
Pubbl/distr/stampa	Milano : F. Angeli, c1982
Descrizione fisica	v. : ill. ; 23 cm
Disciplina	658
Soggetti	Aziende - Organizzazione
Collocazione	XXX.B. Coll. 146/ 4 1 (COLL. XV 5.1) XXX.B. Coll. 146/ 4 3 (COLL. XV 5.3) II.3. 349/5.3(Varie 146 5.3)
Lingua di pubblicazione	Italiano
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Tit. del dorso: Enciclopedia di direzione e organizzazione aziendale

2. Record Nr.	UNINA9910788410303321
Autore	Varsano Ricardo
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	1-4623-2961-6 1-4527-7132-4 1-283-51335-8 9786613825803 1-4519-0931-4
Descrizione fisica	48 p. : ill
Collana	IMF Working Papers
Altri autori (Persone)	KimKevin KeenMichael
Soggetti	Flat-rate income tax - Econometric models Flat-rate income tax - Former Soviet republics - Econometric models Macroeconomics Personal Finance -Taxation Taxation Corporate Taxation Taxation, Subsidies, and Revenue: General Fiscal Policies and Behavior of Economic Agents: General Personal Income, Wealth, and Their Distributions Personal Income and Other Nonbusiness Taxes and Subsidies Business Taxes and Subsidies Public finance & taxation Corporate & business tax Flat tax Personal income Marginal effective tax rate Personal income tax Corporate income tax Taxes National accounts Tax policy Income tax Income Tax administration and procedure Corporations

Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	"September 2006."
Nota di bibliografia	Includes bibliographical references.
Sommario/riassunto	<p>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.</p>