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Nota di contenuto	Introduction and Motivation -- 1. The Need for Tax-System Analysis -- 2. Standard Optimal Tax Models -- II. Building Blocks of Tax Systems -- 3. Multiple Behavioral Margins -- 4. Multiple Sources of Costs -- 5. Tax Base Elasticity -- 6. Multiple Tax-System Instruments -- III. Optimal Tax Systems -- 7. General Model -- 8. Standard Instruments with New Costs -- 9. Endogenous Elasticity -- 10. Optimal Observability and Complexity -- 11. Notches and Optimal Line Drawing -- IV. Future Directions and Closing Thoughts -- 12. Future Directions -- 13. Conclusion.
Sommario/riassunto	"Despite its theoretical elegance, the standard optimal tax model has significant limitations. In this book, Joel Slemrod and Christian Gillitzer argue that tax analysis must move beyond the emphasis on optimal tax rates and bases to consider such aspects of taxation as administration, compliance, and remittance. Slemrod and Gillitzer explore what they term a tax-systems approach, which takes tax evasion seriously; revisits the issue of remittance, or who writes the check to cover tax liability (employer or employee, retailer or consumer); incorporates administrative and compliance costs; recognizes a range of behavioral responses to tax rates; considers nonstandard instruments, including tax base breadth and enforcement effort; and acknowledges that tighter enforcement is sometimes a more socially desirable way to raise revenue than an increase in statutory tax rates. Policy makers, Slemrod

and Gillitzer argue, would be well advised to recognize the interrelationship of tax rates, bases, enforcement, and administration, and acknowledge that tax policy is really tax-systems policy."--  
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