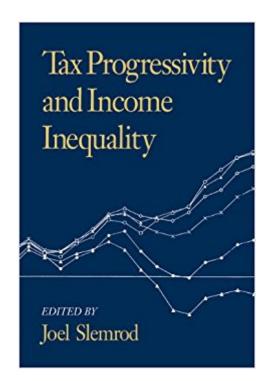


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# Tax Progressivity And Income Inequality





### Synopsis

Should the rich bear the brunt of the tax burden, or should it be shared proportionately among the population? This issue has dominated recent public debates over the tax system, and is a controversial issue among economists. This book contains nine essays by economists on tax progressivity--how the tax burden is borne across income classes--and how the tax system affects the inequality of income. It presents the basic facts about how tax progressivity in the U.S. has changed in the 1980s, and assesses its role in exacerbating or offsetting the overall trend toward increased income inequality.

### **Book Information**

Hardcover: 376 pages Publisher: Cambridge University Press (July 29, 1994) Language: English ISBN-10: 0521465435 ISBN-13: 978-0521465434 Product Dimensions: 6 x 1 x 9 inches Shipping Weight: 1.5 pounds (View shipping rates and policies) Average Customer Review: Be the first to review this item Best Sellers Rank: #690,210 in Books (See Top 100 in Books) #182 inà Â Books > Business & Money > Economics > Income Inequality #429 inà Â Books > Textbooks > Business & Finance > Economics > Macroeconomics #599 inà Â Books > Business & Money > Taxation

#### **Customer Reviews**

"The papers provide sufficient detail on methodology to be valuable to others wanting to work in the area, and are also accessible to a broader audience. The comments of the discussants add considerable value to the volume by providing alternative perspectives. The inclusion of discussant comments and a summary of frequently insightful comments of attendees bring to mind Brookings volumes on public policy issues. This volume should be of interest to a similar audience." Gerald E. Austen, Journal of Economic Literature

This book assembles nine research papers on tax progressivity and its relationship to income inequality, written by leading public finance economists. The papers document the changes during the 1980s in progressivity at the federal, state, and local level in the U.S. Conceptual issues about how to measure progressivity are investigated. One paper investigates the extent to which the

declining progressivity contributed to the well- documented increase in income inequality over the past two decades. Several papers investigate the economic impact and cost of progressive tax systems. Special attention is given to the behavioral response to taxation of high-income individuals, portfolio behavior, and the taxation of capital gains. The concluding sets of papers addresses the contentious issue of what constitutes a fair tax system. They contrast public attitudes concerning alternative tax systems to economistst notions of fairness and the tradeoff between fairness and economic growth. Each paper is followed by remarks of the conference discussant plus a summary of the conference discussion.

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