

Harvey S Rosen Ted Gayer Public Finance 9th Edition

The purpose of this book is to provide individual investors who have as little as \$1,000 to invest with the information necessary to earn a high return from investing in the stock market. Playing “the game” intelligently, as outlined in this book, will allow the small investor to earn a return better than most professional investors. Although the theories behind investment can be very complicated, the individual investor does not need to understand these theories in order to outperform the so-called experts. This book will show the reader the steps necessary to become a savvy investor and beat the pros. The good news is you can be a savvy investor and spend only a few minutes each year on your investment portfolio. It sounds almost too good to be true, but it is. One of the most important things successful investors can do is concentrate on the variables they can control and not worry about the variables they cannot control. When constructing a stock portfolio, the two variables an individual investor can control are the costs associated with any investment and the risk related to an individual’s portfolio. Adjusting these two elements in an intelligent way can have a dramatic impact on the return earned from one’s investments, potentially adding hundreds of thousands of extra dollars to the investor’s investment account.

Provides an applied, practical approach to environmental economic theory that is accessible to students who have had minimal exposure to economics as well as those with an advanced understanding. With a strong focus on policy and real-world issues, Callan/Thomas's ENVIRONMENTAL ECONOMICS AND MANAGEMENT: THEORY, POLICY AND APPLICATIONS, Fifth Edition, complements economic theory with timely, real-world applications. Undergraduate or MBA students gain a clear perspective of the relationship between market activity and the environment. This text integrates a strong business perspective into the development of environmental decision making for a unique vantage point often overlooked in more conventional approaches. Students learn to use economic analytical tools, such as market models, benefit-cost analysis, and risk analysis, effectively to assess environmental problems and to evaluate policy solutions. With a proven, modular structure, this edition provides a well-organized presentation with the flexibility to tailor the presentation to your needs. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

Public Finance benefits from the combined efforts of Harvey Rosen’s market-leading book and co-author Ted Gayer’s research and government agency experience. This combination of experience is able to explain as clearly as possible how the tools of economics can be used to analyze government expenditure and tax policies. This new edition incorporates recent developments and along the way takes students to the frontiers of current research and policy. While the information presented is cutting edge and reflects the work of economists currently active in the field, the approach makes the text accessible to undergraduates whose only prior exposure to economics is at the introductory level. All of the changes in the Tenth edition were made to further the authors’ goal of providing students with a clear and coherent view of the role of government spending and taxation. The authors’ years of policy experience have convinced themselves that modern public finance provides a practical and invaluable framework for thinking about policy issues. The goal is simple: to emphasize the links between sound economics and the analysis of real-world policy problems. Connect is the only integrated learning system that empowers students by continuously adapting to deliver precisely what they need, when they need it, and how they need it, so that your class time is more engaging and effective.

The complexities of financing, installing, implementing, and regulating public infrastructures, including empirical research, analytical models,

and theoretical insights.

Synopsis: Thoroughly classroom tested, this introductory text provides a balanced, up-to-date, non-mathematical examination of the economic theory underlying the analysis of inequality, poverty, mobility, and income distribution in the United States.

Encyclopedia of U.S. Political History explores the events, policies, activities, institutions, groups, people, and movements that have created and shaped political life in the United States. With contributions from scholars in the fields of history and political science, this seven-volume set provides students, researchers, and scholars the opportunity to examine the political evolution of the United States from the 1500s to the present day. With greater coverage than any other resource, the Encyclopedia of U.S. Political History identifies and illuminates patterns and interrelations that will expand the reader's understanding of American political institutions, culture, behavior, and change. Focusing on both government and history, the Encyclopedia brings exceptional breadth and depth to the topic with more than 100 essays for each of the critical time periods covered.

Most public policy analysis books currently on the market are US-centric and focused on quantitative analysis, while comparative public policy textbooks are oriented around countries and specific policy processes. International Public Policy Analysis is the first textbook to take a truly comparative and cross-cultural approach, organized around policy issues, to examine important policy 'lessons' that affect the everyday lives of citizens. Authors George Guess and Thomas Husted demonstrate that incremental, marginal changes in sectoral policy systems using cross-national lessons can lead to larger changes in country policies, democracy, and better governance. While whole-systems policy transfer without major adaptation to local cultural and institutional contexts often does not work, many opportunities exist in each sector for operational-level piecemeal transfer of lessons and practices to improve policy performance. Jargon-free and using a cross-cultural approach, the individual chapters in this book utilize a 3-level analysis to review the policy issue areas, present analytic tools and frameworks, and provide cases/exercises for practice in applying the methods and frameworks. International Public Policy Analysis is an essential upper-level undergraduate and graduate textbook for courses on comparative public policy, policy process, political economy, and international policy analysis, and may also be used as required reading in introductory public affairs and policy courses at the graduate level.

This book identifies the changes needed to create a sensible, consistent tax system by converting to a consumed-income tax. These changes would result in a tax system that would be both pro-growth and highly progressive.

International tax rules, which determine how countries tax cross-border investment, are increasingly important with the rise of globalization, but the modern U.S. rules, even more than those in most other countries, are widely recognized as dysfunctional. The existing debate over how to reform the U.S. tax rules is stuck in a sterile dialectic, in which ostensibly the only permissible choices are worldwide or residence-based taxation of U.S. companies with the allowance of foreign tax credits, versus outright exemption of the companies' foreign source income. In Fixing U.S. International Taxation, Daniel N. Shaviro explains why neither of these solutions addresses the fundamental problem at hand, and he proposes a new reformulation of the existing framework from first principles. He shows that existing international tax policy frameworks are misguided insofar as they treat "double taxation" and "double non-taxation" as the key issues, conflate the distinct questions of what tax rate to impose on foreign source income and how to treat foreign taxes, and use

simplistic single-bullet global welfare norms in lieu of a comprehensive analysis. Drawing on tools that are familiar from public economics and trade policy, but that have been under-utilized in the international tax realm, Shaviro offers a better analysis that not only reshapes our understanding of the underlying issues, but might point the way to substantially improving the prevailing rules, both in the U.S. and around the world.

"A book which examines how government - which is to say, all of us, acting collectively - can make our country healthier, wealthier and happier, if we put government to useful work in those areas where it most productively complements our private markets"--

This book examines how fiscal policy and management can promote gender equality in developing as well as developed countries. Providing an international look at gender budgeting, it draws on countries at different levels of development, with an emphasis on low-income developing countries. It introduces the reader to the main trends in gender equality, the key ideas and rationale of gender budgeting from a fiscal policy perspective and where gender budgeting fits into public financial management. It offers case studies and other empirical evidence from developing, emerging, and developed countries on what works in using fiscal policy and public financial management to narrow gender gaps in education, health care, access to infrastructure, and economic empowerment. It also provides policy recommendations appropriate to countries at different levels of development. The reader will gain an understanding of how fiscal policy and public financial management can contribute to gender equality and women's advancement. The book provides a well-grounded set of conclusions and policy recommendations, drawn from evaluation of the evidence. The focus is on low-income developing countries but is combined with a well-rounded look at developing countries, more generally, emerging markets, and developed countries as well. This book will be a valuable resource for economists and policy makers, particularly those in developing countries still grappling with large disparities between women and men. It will also prove useful to researchers and those who provide technical assistance and aid to countries on fiscal policies and tools for gender equality.

The ideal of liberal neutrality and the ideal of equality are often seen as a trade-off. If the State has to be neutral between the interests of the rich and the poor, it is supposed to not intervene redistributing resources between them. Neutrality is thus associated to the ideal of a laissez-faire free market system, while equality is generally seen as an ideal requiring State policies aiming at equal opportunity. In this book neutrality and equality are presented as compatible and complementary ideals, rather than antagonist. First, it is shown that the moral justification of neutrality ultimately relies on a particular ideal of equality called "equal respect". Second, there are principles of justice and State policies aimed at improving equality of opportunity that can be neutrally justifiable. It is also provided a neutral justification of Rawls'

difference principle, showing even how libertarian thinkers may agree on it.

Public Finance 8/e benefits from the combined efforts of Harvey Rosen's market-leading book and new co-author Ted Gayer's research and government agency experience. Ted recently served as a Senior Economist on the President's Council of Economic Advisors and is currently a member of the EPA's Science Advisory Board. Additionally, Rosen served on the President's Council of Economic Advisers, 2003-2005, as a member and chairman. As a result, the 8th edition maintains the strengths of previous editions but is enhanced with new material and current examples from public finance literature and the policy world. It includes substantive changes that reflect the progress that has been made in the field of public finance. These changes may be divided into three categories: new organization, new material, and new pedagogical features. As with previous editions, the book continues to draw upon the latest research while never losing sight of the reality it is supposed to describe, always drawing the links between economic analysis and current political issues.

Designed for aspiring school leaders, this text presents the realities of school finance policy and issues, as well as the tools for formulating and managing school budgets. In an era of dwindling fiscal support for public schools, increasing federal mandates, and additional local budget requirements, educational leaders must be able to articulate sound finance theory and application. The authors move beyond coverage found in other texts by providing critical analysis and unique chapters on misconceptions about school finance; fiscal capacity, fiscal effort, adequacy, and efficiency; demographic issues; and spending and student achievement. Examining local, state, and federal education spending, this text gives readers the foundation to understand school finance and knowledgeably educate colleagues, parents, and other stakeholders about its big-picture issues, facts, and trends. The new edition of American Public School Finance will help educational leaders at all stages of their careers become informed advocates for education finance practice and reform. New in this edition: Expanded coverage on school choice Discussion of new standards and law Updated exploration of student demographics and its impact on learning Advanced pedagogical features such as connections to the latest Professional Standards for Educational Leaders (PSEL), Focus Questions, Case Studies, and Chapter Questions/Assignments Complementary electronic resources designed to deepen and extend the topics in each chapter and to provide instructors with lecture slides and other teaching strategies.

Detailed research on the UN Model Convention's unique features The UN Model Convention has a significant influence on international tax treaty practice and is especially used by emerging and developing countries as a starting point for treaty negotiations. Driven by the aim to achieve consistency in the international tax treaty practice, the structure and content is, to a large extent, similar in the UN Model and the OECD Model. However, whereas the OECD has historically

focused its efforts on issues mainly relevant for developed countries, the UN Tax Committee has continuously attempted to specifically take into account tax treaty policies for developing countries when drafting and amending the UN Model Convention. Compared to the OECD Model Convention, the UN Model Convention aims at giving more weight to the source principle. Popular examples are the PE definition in the UN Model which provides for a lower threshold than Article 5 of the OECD Model or Article 12A on Fees for Technical Services which has been introduced with the latest amendment of the UN Model Convention 2017 and allows for a withholding tax to be levied on payments to non-residents when the payer of the fee is a resident of that contracting State irrespective of where the services are provided. Interestingly, in the discussions of the tax challenges arising from the digitalization of the economy, the OECD and the G20 are also exploring options to allocate more taxing rights to the jurisdiction of the customer and/or user, i.e., the 'market jurisdictions'. As this has traditionally been the focus of the UN Model Convention, its unique features and developing countries' practices could be taken into account when exploring new nexus rules that are not constrained by the physical presence requirement. This book contains the master's theses of the full-time LL.M. program 2018-2019 for which 'Special Features of the UN Model Convention' has been chosen as the general topic. With this book, the authors and editors do not aim at discussing each article of the UN Model Convention but rather focus on the unique features of the UN Model Convention, which are explored in detail. This is supplemented with an evaluation of the function and relevance of the UN Tax Committee in the international tax policy discussion and with an analysis of the influences of the OECD's BEPS project on the UN Model.

Argues that public finance--the study of the government's role in economics--should incorporate principles from behavior economics and other branches of psychology.

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This primer succinctly summarises key theoretical concepts in fiscal choice for both practitioners and scholars. The author contends that fiscal choice is ultimately a choice of both politics and economics. The book first introduces budget institutions and processes at various levels of government, which restrict budget decision makers' discretion. It also explains budget decision makers' efforts to make rational resource allocations. It then shows how and why such efforts are stymied by the decision makers' capacity and institutional settings. The book's unique benefit is its emphasis on all the essential topics, with short, module-type chapters which can be read in any order.

A leading law journal features a digital edition as part of its worldwide distribution, using quality ebook formatting and active links. This issue of the Stanford Law Review, Volume 64, Issue 4 - April 2012, contains studies of law, economics, and social policy by recognized scholars on diverse topics of interest to the academic and professional community. Contents for this issue include: -- The Tragedy of the Carrots: Economics and Politics in the Choice of Price Instruments, by Brian Galle -- "They Saw a Protest": Cognitive Illiberalism and the Speech-Conduct Distinction, by Dan M. Kahan, David A. Hoffman, Donald Braman, Danieli Evans & Jeffrey J. Rachlinski -- Constitutional Design in the Ancient World, by Adriaan Lanni & Adrian Vermeule -- The Copyright-Innovation Tradeoff: Property Rules, Liability Rules, and Intentional Infliction of Harm, by Dotan Oliar -- Note, Testing Three Commonsense Intuitions About Judicial Conduct Commissions -- Note, Derivatives Clearinghouses and Systemic Risk: A Bankruptcy and Dodd-Frank Analysis In the ebook edition, all the footnotes, graphs, and tables of contents (including those for individual articles) are fully linked, properly scalable, and functional; the original note numbering is retained. Also, the URLs in notes are active; and the issue is properly formatted. The Death of the Income Tax explains how the current income tax is needlessly complex, contains perverse incentives against saving and investment, fails to use modern technology to ease compliance and collection burdens, and is subject to micromanaging and mismanaging by Congress. Daniel Goldberg proposes that the solution to the problems of the current income tax is completely replacing it with a progressive consumption tax collected electronically at the point of sale.

Public Finance continues in its stride in presenting the latest information on Indian budget. Over two generations, it has virtually become an encyclopedia on all financial matters of the Government of India, serving as a textbook for students, teachers and the general public and a reference volume for researchers and others. It is equally useful for competitive examinations conducted by various professional and employment- providing bodies. It covers the UGC CBCS syllabus and the syllabi of many Indian universities for honours, postgraduate and professional courses. The book follows a logical and systematic approach. Thus, it is divided into two parts. Part I provides an analytical and comprehensive discussion of both the basics and frontiers of the theory of public finance. Part II covers the set-up, issues and working of Indian fiscal

field mounted upon the theoretical underpinnings and international practices and experience. The illustrations are drawn mainly from the Indian scene, with a cross - reference to international experience. The book uses all the modern-day tools of pedagogy like Learning Objectives, Key Terms, Summary, Review Questions and Exercises.

Rosen and Gayer's Public Finance provides the economic tools necessary to analyze government expenditure and tax policies and, along the way, takes students to the frontiers of current research and policy. While the information presented is cutting edge and reflects the work of economists currently active in the field, the approach makes the text accessible to undergraduates whose only prior exposure to economics is at the introductory level. The authors' years of policy experience have convinced them that modern public finance provides a practical and invaluable framework for thinking about policy issues. The goal is simple: to emphasize the links between sound economics and the analysis of real-world policy problems. Enhancements and key features for this new Global Edition include: New Policy Perspectives introduce relevant and engaging examples of international policy so students can extend their understanding of theory to policymaking across the globe. New Empirical Evidence applications provide students with real-world examples that are relevant to them, from case studies about Sweden and China to global examples that compare experiences between countries. Updated end-of-chapter questions broaden critical thinking, encouraging students to apply their knowledge to international and comparative examples. The results of econometric models are used to help students understand how expenditure and tax policies affect individual behavior and how governments set policies. Integrated theory and analysis: Institutional, theoretical, and empirical material is interwoven to provide students with a clear and coherent view of how government spending and taxation relate to economic theory. Current research is presented alongside discussion of methodological and substantive controversies. The approach is modern, theoretical, and empirical, and shared by most active economists. Institutional and legal settings are described in detail, and the links between economic analysis and current political issues are emphasized. This Global Edition has been adapted to meet the needs of courses outside of the United States and does not align with the instructor and student resources available with the US edition.

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A thoroughly revised and updated edition of the leading textbook on government and business policy, presenting the key principles underlying sound regulatory and antitrust policy. Regulation and antitrust are key elements of government policy. This new edition of the leading textbook on government and business policy explains how the latest theoretical and empirical economic tools can be employed to analyze pressing regulatory and antitrust issues. The book departs from the common emphasis on institutions, focusing instead on the relevant underlying economic issues, using state-of-the-art analysis to assess the appropriate design of regulatory and antitrust policy. Extensive case studies illustrate fundamental principles and provide insight on key issues in regulation and antitrust policy. This fifth edition has been thoroughly revised and updated, reflecting both the latest developments in economic analysis and recent economic events. The text examines regulatory practices through the end of the Obama and beginning of the Trump administrations. New material includes coverage of

global competition and the activities of the European Commission; recent mergers, including Comcast-NBC Universal; antitrust in the new economy, including investigations into Microsoft and Google; the financial crisis of 2007–2008 and the Dodd-Frank Act; the FDA approval process; climate change policies; and behavioral economics as a tool for designing regulatory strategies.

Ondernemingen in de marktsector van de economie moeten hun kosten goedmaken uit de opbrengst van de verkochte productie. Heel anders is de situatie van organisaties uit de collectieve sector. Zij beschikken over een budget voor hun uitgaven, voor het overgrote deel gefinancierd uit de opbrengst van belastingen en sociale premies. In een democratie beslissen gekozen volksvertegenwoordigers over omvang, bestemming en financiering van het budget voor organisaties uit de collectieve sector. Dit boek gaat over veel meer dan alleen de uitgaven, ontvangsten en schuldpolitiek van de overheid. Ook via regels oefent de overheid grote invloed uit op de gang van zaken in de economie. Voor een goed begrip van het functioneren van de overheid is het nuttig te weten hoe besluiten over de financiën en regelgeving tot stand komen. Regels - maar ook belastingen, sociale uitkeringen en andere overheidsuitgaven - hebben grote gevolgen voor het gedrag van burgers en de beslissingen van ondernemers. De analyse van die gedragsreacties krijgt in Toegang tot de collectieve sector veel aandacht, want zij bepalen mede de welvaartseffecten van het overheidsbeleid.

Gender budgeting is an approach to budgeting that uses fiscal policy and administration to promote gender equality and girls and women's development. This paper posits that, properly designed, gender budgeting improves budgeting, and it places budgeting for this purpose in the context of sound budgeting principles and practices. The paper provides an overview of the policies and practices associated with gender budgeting as they have emerged across the world, as well as examples of the most prominent initiatives in every region of the world. Finally, it suggests what can be learned from these initiatives.

Endowed with the authority to enforce justice, government is a necessary prerequisite to human flourishing. Citizens rightfully bear the responsibility to contribute to the existence of just government through the rendering of taxes. Because tax policy is also a reflection of values, citizens in a democratic society should be concerned with how taxes are collected and spent. In *Real Tax Burden: More than Dollars and Cents*, Alan Viard and Alex Brill explain everything you need to know to understand taxes in America today. The authors describe who pays what and why, the implications of the current system, and provide a vision for reform that is simple, effective, and consistent with our values.

Managing in the public sector requires an understanding of the interaction between three distinct dimensions—administrative structures, organizational cultures, and the skills of individual managers. Public managers must produce results that citizens and their representatives expect from their government while fulfilling their constitutional responsibilities. In *Public Management: Thinking and Acting in Three Dimensions*, authors Carolyn J. Hill and Laurence E. Lynn, Jr. argue that one-size-fits-all approaches are inadequate for dealing with the distinctive challenges that public managers face. Drawing on both theory and detailed case studies of actual practice, the authors show how public management that is based on applying a three-dimensional analytic framework—structure, culture, and craft—to specific management problems is the most effective way to improve the performance of America's unique scheme of governance in accordance with the rule of law. The book educates readers to be informed citizens and prepares students to participate as professionals in the world of public management.

Now in its 4th edition, *State and Local Public Finance* provides a comprehensive and sophisticated analysis of state and local government public finance practices and issues, using the basic tools of economics. For this new edition, there is a focus on the most important services

provided in the state-local sector: education, health and welfare, public safety, and transportation. This textbook provides an examination and analysis of public finance practices and problems in a federal fiscal system, focusing on the fiscal behaviour and policies of state and local governments. The author presents detailed descriptions of significant institutions. Modern economic theory is applied to examine the way these institutions are used to produce and finance services, and to provide evaluation of alternative policies. Although the emphasis is on U.S. institutions and issues, much of the economic analysis can be applied to any federal system or to fiscal decentralization. This fully revised new edition sees updates throughout to data, topics, and applications. The Headlines and Applications sections reflect the most current policy issues affecting state and local governments. These include the effects of the Great Recession on state and local governments, changes in the tax treatment of internet purchases, the Affordable Care Act and implications for Medicaid spending by state governments, demographic changes and the implications for state-local finances, the implications of changes in automobile technology for transportation financing, and the potential for increased gambling activity. This text will continue to be invaluable reading for those who study public finance, local government finance, urban economics and public policy and public administration.

This is a commemorative volume on Dr. Amaresh Bagchi, one of the greatest economic policy reformers of India, revered as the father of fiscal federalism in the country. The collection comprises original contributions by eminent scholars, who were also close friends and associates of Dr. Bagchi. Besides dealing with various important aspects of the subject of public economics and Dr. Bagchi's work—both theoretical and applied—they also add a personal touch to compilation. The reminiscences reveal Dr. Bagchi the man as well as Dr. Bagchi the scholar.

Get up-to-speed with some of the biggest challenges facing New Zealand with this bundle of high-profile BWB Texts. These four works are combined into one easy-to-read e-book, available direct and DRM-free from our website or from international e-book retailers. Seventy-five years after Labour's social security reforms of the 1930s, Paul Dalziel and Caroline Saunders argue in *Wellbeing Economics* it is time for a major shift in New Zealand's economic perspective. In *Growing Apart*, Shamubeel Eaqub highlights the changing economic fortunes of people in different parts of New Zealand – the growing gaps between our regions. Max Rashbrooke's *The Inequality Debate* provides a succinct introduction to income inequality in New Zealand using the latest data. The meaning of *The Piketty Phenomenon* for New Zealand is explored by a diverse range of economists and commentators addressing the relevance of Thomas Piketty's 'Capital in the Twenty-First Century'. BWB Texts are short books on big subjects by great New Zealand writers. Commissioned as short digital-first works, BWB Texts unlock diverse stories, insights and analysis from the best of our past, present and future New Zealand writing.

This book develops and tests a 'thermostatic' model of public opinion and policy and examines both responsiveness and representation across a range of policy domains in the United States, the United Kingdom, and Canada, concluding that representative democratic government functions surprisingly well.

If there was any question before, there is no longer a question today: inequality, discrimination, poverty, and mobility are prominent national issues. The notion of "The American Dream" has been sold to generations of young Americans as the idea that working hard and following your dreams will allow you to break through any barriers in your path and inevitably lead to success. However, recent findings on inequality, discrimination, poverty, and mobility show that "The American Reality" is very different. The second edition of this introductory-level text brings together the essential materials on what economists have to say about these findings and brings students up to date with current thinking. It covers several ground-shattering events, such as: the election of Barack Obama followed by Donald Trump; the passage of the

Affordable Care Act and attempts to repeal it; and the publication of Thomas Piketty's *Capital in the 21st Century*, among many others. With an emphasis on data, theory, and policy, this book tackles these issues by exploring three key questions in each chapter: What do the data tell us about what has been happening to the American economy? What are the economic theories needed to understand what has been happening? What are the policy ideas and controversies associated with these economic problems? Key controversies are highlighted in each chapter to drive classroom discussion, and end-of-chapter questions develop student understanding. This clearly written text is ideally suited to a wide variety of courses on contemporary economic conditions, inequality, and social economics in the United States.

Arguments about taxation are among the most heated- no other topic is as influential to the role of government and the distribution of costs and benefits in America. But while understanding of our tax system is of vital importance, the complexity can create confusion. Two of America's leading authorities on taxes, Leonard E. Burman and Joel Slemrod, bring clarity in this concise explanation of how our tax system works, how it affects people and businesses, and how it might be improved. The book explores what makes a tax system fair, simple, and efficient, why our system falls short, and whether the new tax law promises much, if any, improvement. Accessibly written and organized in a clear, question-and-answer format, the book describes the intricacies of the modern tax system in an easy-to-grasp manner. It has been revised and updated to both explain the Tax Cuts and Jobs Act (TCJA) in 2017, the most comprehensive reform of its income tax system since 1986, and to examine its likely effects on individuals, businesses, and society. Among the questions discussed are: How much more tax could the IRS collect with better enforcement? How do tax burdens vary around the world? Why do corporations pay so little tax, even though they earn trillions of dollars every year? What kind of tax system is most conducive to economic growth? And, can taxes be fair?

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