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Public Economics in Action: The Basic Income/Flat Tax Proposal

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Author

Listed:
- Atkinson, A. B.
(Nuffield College, Oxford)

Registered:
- Anthony Barnes Atkinson †

Abstract

This book surveys recent developments in public economics by taking as a case-study the proposals for a basic income/flat tax scheme. It discusses various approaches to taxation and presents a framework for a system that would affect both personal income and the social security system, replacing the one by a flat-rate income tax and the other by a guaranteed income. This idea has generated wide interest in a number of countries, and is being actively discussed by several political parties. This book explains how these changes would benefit a wide variety of social groups, leading to a greater redistribution of income. At the same time, it also raises the question of whether a single reform can meet the very different objectives of different supporters. The author reviews different areas of public economics in which there has been active research in recent years-- namely the theory of optimum taxation, public choice theory, general equilibrium analysis of incidence, numerical tax- benefit modelling, and econometric studies of work incentives--and asks how these contribute to our understanding of this particular policy reform. He also indicates the promising directions for future research. The author does not argue for or against the basic income/flat tax proposal, but believes it should be on the agenda for any serious discussion of tax and social security reform for the twenty-first century.

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