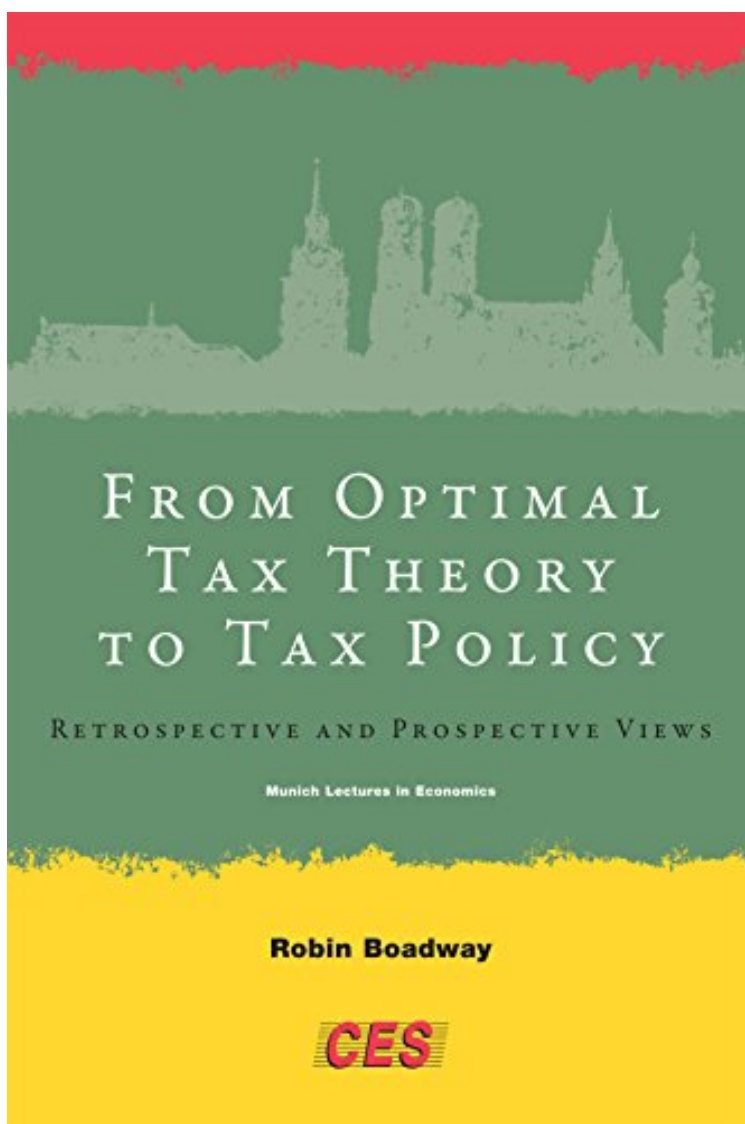


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From Optimal Tax Theory to Tax Policy: Retrospective and Prospective Views (Munich Lectures in Economics)

Robin Boadway

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Many things inform a country's choice of tax system, including political considerations, public opinion, bureaucratic complexities, and ideas drawn from theoretical analysis. In this book, Robin Boadway examines the role of optimal tax analysis in informing and influencing tax policy design. Scholars of public economics formulate models of optimal tax-transfer systems based on normative principles that reflect efficiency and equity considerations. They use that analysis to form views about the optimal design or reform of actual tax systems that are much more complicated than their models. Boadway argues that there is an important symbiosis between ideas drawn from normative tax analysis and tax policies actually enacted. Ideas germinated by normative analyses have led to the widespread adoption of the value-added tax, the use of refundable tax credits, and various business tax reforms. Other ideas provide rationales for existing features of tax systems, including the tax treatment of retirement savings and human capital investment. Boadway charts the evolution of optimal tax analysis and discusses the lessons it holds for tax policy. He describes the theoretical challenges posed by recent findings in such fields as behavioral economics and social choice and considers how optimal tax analysis might adapt to these new paradigms. His analysis offers a timely assessment of the role that optimal tax theory has played in establishing the principles that continue to inform tax policy.