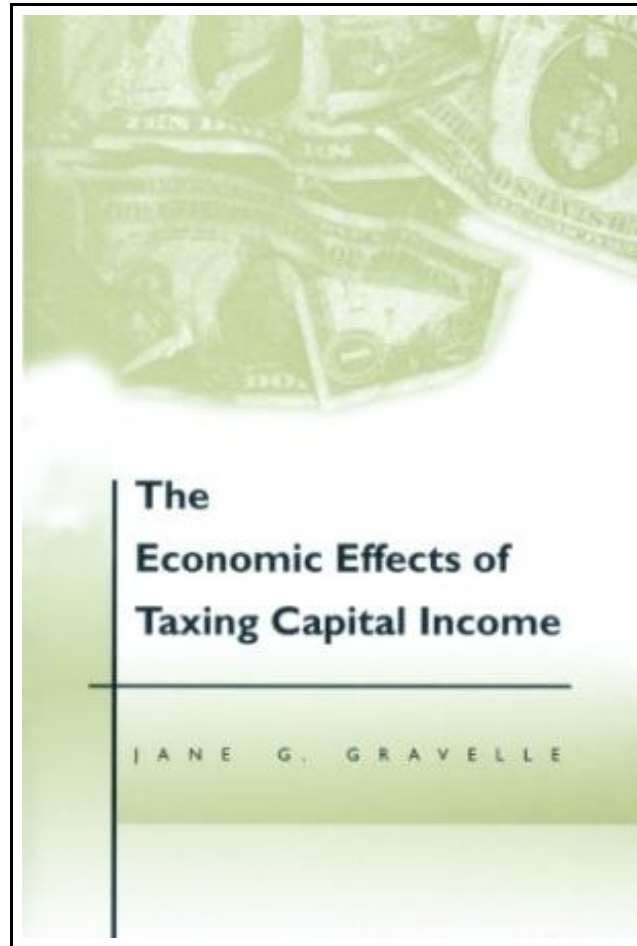


# The Economic Effects of Taxing Capital Income



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The MIT Press. Paperback. Book Condition: New. Paperback. 358 pages. Dimensions: 8.9in. x 5.9in. x 0.9in. How should capital income be taxed to achieve efficiency and equity In this detailed study, tax policy analyst Jane Gravelle, brings together comprehensive estimates of effective tax rates on a wide variety of capital by type, industry, legal form, method of financing, and across time. These estimates are combined with a history and survey of issues regarding capital income taxation that are aimed especially at bringing the findings of economic theory and recent empirical research to nonspecialists and policymakers. Many of the topics treated have been the subject of policy debate and legislation over the last ten or fifteen years. Should capital income be taxed at all And, if capital income is to be taxed, what is the best way to do it Gravelle devotes two chapters to the first question, and then, in answer to the second question, covers a broad range of topics - corporate taxation, tax neutrality, capital gains taxes, tax treatment of retirement savings, and capital income taxation and international competitiveness. Gravelle also includes a comprehensive history of tax institutions and data on constructing effective tax rates that are not available elsewhere. This item ships from multiple locations. Your book may arrive from Roseburg,OR, La Vergne,TN. Paperback.



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