

Tax Policy Design And Behavioural Microsimulation Modelling

Chapter orientations vary from theoretical to empirical. Each focuses on issues related to a major crisis, and present already-deployed success strategies in 14 different country environments. The international cast of authors in this important book explore how internationalizing small and medium sized enterprises (iSMEs) face major crises, such as COVID-19, and have managed them to reach a stable and desired state post-crisis. The rich diversity of chapters offers a highly significant and timely contribution to the field

This paper embeds the discussion of fiscal redistribution within the standard social welfare framework, which lends itself to a transparent and practical evaluation of the extent and determinants of fiscal redistribution. This decomposition provides a clear distinction between the concepts of progressivity and targeting, and clarifies the relationship between them. For illustrative purposes, the framework is applied to data for 28 EU countries to determine the factors explaining differences in their fiscal redistribution and to discuss patterns in fiscal redistribution highlighted in the literature. Fiscal progressivity is further decomposed into differences in the distribution of transfers across income groups (targeting performance) and in the social welfare returns to targeting due to varying initial levels of income inequality (targeting returns). Fiscal policy is a key tool for achieving distributional objectives in advanced economies. Differences in fiscal redistribution are decomposed into differences in the magnitude of transfers (fiscal effort) and in the progressivity of transfers (fiscal progressivity)

Deriving the analytical measure would be extremely complicated. This paper addresses the need for a measure of the uncertainty that is associated with the results calculated using tax policy behavioural microsimulation models. The exception is when aggregate measures for minor types of payments, involving relatively small groups of the population, are examined. This approach, which is very computer intensive, is compared with a more time-efficient approach where the functional form of the sampling distribution is assumed to be normal. Therefore, a simulated approach is proposed, which approximates the sampling distribution of aggregate measures based on the sampling distribution of the estimated labour supply parameters. The results show that in many instances the results from the two approaches are quite similar

This book gathers an expert group of social scientists to showcase emerging forms of analysis and evaluation for public policy analysis. Aimed at upper-level undergraduates in public policy and social work, it also has much to offer policy makers and practitioners themselves. Each chapter highlights a different method or approach, putting it in context and highlighting its key features before illustrating its application and potential value to policy makers

This book offers the first systematic assessment of income redistribution in Eastern Europe, within a comparative European perspective, and it demonstrates the future research potential of microsimulation techniques in this region. It discusses what the barriers to their adoption to date have been and it looks at the possibilities EUROMOD offers to future policy-making in Europe. EUROMOD goes one step further in the process of helping policy design, in allowing international comparisons between EU countries. Tax-benefit models such as EUROMOD are computer programmes based on household micro-data, which calculate each household's disposable income. In addition, the model is designed to answer 'what if' questions about different policy reforms, allowing the potential effects of proposed changes to be studied before their actual implementation. This book offers an important demonstration of the effectiveness of tax-benefit models in presenting complex information in a concise and comprehensible way. Microsimulation can be used to evaluate the impact of current taxes and benefit policies on individuals' incomes and work incentives. The book's chapters are based on a unique instrument -- EUROMOD: the European tax-benefit microsimulation model, which has been enlarged to include Estonia, Hungary, Poland, Slovenia and other countries

How to Establish a Tax Policy Unit

Edited by Parthasarathi Shome, this Handbook was written primarily for economists who are responsible for analyzing and evaluating economic policies of developing countries at an applied level, and who would benefit from a comprehensive discussion of the concepts, principles, and prevailing issues of taxation

An introduction to state-of-the-art modeling and simulation approaches for social and economic determinants of population health New Horizons in Modeling and Simulation for Social Epidemiology and Public Health offers a comprehensive introduction to modeling and simulation that addresses the many complex research questions in social epidemiology and public health. Specifically, this book: Provides an overview of the social determinants of health and the public health significance of addressing the social determinants of health Gives a conceptual foundation for the application of ABM and MSM to study the social determinants of health Offers methodological introductions to both ABM and MSM approaches with illustrative examples Includes cutting-edge systematic reviews of empirical applications of ABM and MSM in the social sciences, social epidemiology, and public health Discusses future directions for empirical research using ABM and MSM, including integrating aspects of both ABM and MSM and implications for public health policies Written for a broad audience of policy analysts, public planners, and researchers and practitioners in public health and public policy including social epidemiologists, New Horizons in Modeling and Simulation for Social Epidemiology and Public Health offers a fundamental guide to the social determinants of health and state-of-the-art applications of ABM and MSM to studying the social and economic determinants of population health. The book contains classic case examples in agent-based modeling (ABM) as well as essential information on ABM applications to public health including for infectious disease modeling, obesity, and tobacco control. This book also surveys applications of microsimulation (MSM) including of tax-benefit policies to project impacts of the social determinants of health. This book highlights a variety of practical applications and illustrative examples with a focus on modeling and simulation approaches for the social and economic determinants of population health

This book brings together research from some of the world s leading tax economists to discuss appropriate directions for tax reform in small open economies. In addressing this issue, they review recent advances in both the theoretical and empirical tax literature and reform evidence from individual countries. It will also be warmly welcomed both by undergraduate and graduate students of public economics or the economics of taxation, as well as policymakers and government officials working in the area of tax policy. The eminent contributors (including Altshuler, Creedy, Freebairn, Gravelle, Heady, Kalb, Sørensen and Zodrow) investigate the beneficial directions for medium-

term tax reform in the light of global developments and lessons from the latest taxation research. Bringing together leading international experts to explore specific policy reforms, this book will prove essential reading for academics and researchers of public economics, fiscal policy and tax reform. Topics covered include the impact of taxes on economic performance; international and corporate taxation; personal tax and welfare systems; environmental taxation; and country-specific tax reform experiences c63a6fca0b

The Economics of Taxation offers a thorough discussion of the consequences of taxes on economic decisions and equilibrium outcomes, as well as useful insights into how policy makers should design taxes. This concise introduction to the economic theories of taxation is intuitive yet rigorous, relating the theories both to existing tax systems and to key empirical studies. Appendixes provide necessary background material on consumer and producer theory and the theory of optimal control. Changes include a substantially rewritten chapter on direct taxation; a discussion of recent research in the chapter on mixed taxation; the replacement of the chapter on capital taxation with a chapter on the “new dynamic public finance”; and considerations of environmental taxation in both theory and policy chapters. This second edition has been significantly revised and updated. It combines discussion of theory, empirical work, and policy objectives in compact form. The book is aimed at graduate students or advanced undergraduates taking public finance classes as well as economists who want to learn more about the topic. A concise and rigorous text that combines theory, empirical work, and policy discussion to present core issues in the economics of taxation. It covers such issues of central policy importance as taxation of income from capital, environmental taxation, and tax credits for low-income families c63a6fca0b

While interdisciplinary groups and individuals working in the tax domain have published numerous articles in diverse peer-reviewed journals and have presented their findings at international conferences, until Agent-based Modelling of Tax Evasion there was no authoritative, single-source guide to state-of-the-art agent-based tax evasion modeling techniques and technologies. Presents models in a unified and structured manner to provide a point of reference for readers interested in agent-based modelling of tax evasion Explores the theoretical aspects and diversity of agent-based modeling through the example of tax evasion Provides an overview of the characteristics of more than thirty agent-based tax evasion frameworks Functions as a solid foundation for lectures and seminars on agent-based modelling of tax evasion The only comprehensive treatment of agent-based tax evasion models and their applications, this book is an indispensable working resource for practitioners and tax evasion modelers both in the agent-based computational domain and using other methodologies. It is also an excellent pedagogical resource for teaching tax evasion modeling and/or agent-based modeling generally. Three main components of each agent-based model are explored in accordance with the Overview, Design Concepts, and Details (ODD) protocol, each section of which contains several sub elements that help to illustrate the model clearly and that assist readers in replicating the modeling results described. Models are presented in a unified format so as to enable readers to systematically work their way through the various modeling alternatives available to them. The only single-source guide to understanding, using, adapting, and designing state-of-the-art agent-based modelling of tax evasion A computational method for simulating the behavior of individuals or groups and their effects on an entire system, agent-based modeling has proven itself to be a powerful new tool for detecting tax fraud. Featuring contributions from distinguished experts in the field from around the globe, Agent-Based Modelling of Tax Evasion provides in-depth coverage of an array of field tested agent-based tax evasion models c63a6fca0b

It concludes that the emphasis in policy should be placed on minimizing tax distortions, rather than on formulating activist tax policies to reduce unemployment. This paper reviews conceptual linkages between taxation and unemployment, available empirical evidence and country policies that may have a bearing on these linkages in the OECD and in a sample of developing and transitional economies, Fund policy advice on these issues, and tax policy options in addressing the unemployment problem c63a6fca0b

'Practical Microsimulation Modelling' brings together a description and examples of the main methods used in microsimulation modelling used in the field of income distribution analysis. It is structured to develop and use the different types of models used in the field, with a focus on household targeted policy c63a6fca0b

It will also be useful reading for policymakers responsible for the formulation of taxation. After introducing behavioural models, the authors discuss the role of means testing, several hypothetical policy reforms, actual and proposed reforms and recent modelling developments. An advantage of such a large-scale tax simulation model, which reflects the heterogeneity of the population and captures the details of the tax structure, is that it can examine detailed practical policy questions and can provide direct inputs into policy debates. Tax Policy Design and Behavioural Microsimulation Modelling will be of interest to academics and researchers of economics, econometrics and public finance. This book is concerned with the ways in which tax policy design can be enhanced by the use of a behavioural tax microsimulation model capable of evaluating the effects of planned or actual tax reforms. Tax policy questions may relate to specific problems, concerning perhaps the revenue implications of a particular tax or they may involve an extensive analysis of the cost and redistributive effects of many taxes and transfer payments c63a6fca0b

Why is it the one industry where we'd like to see AI try some things the one that machines can't seem to infiltrate. They also find evidence of real opportunity: AI has promise to improve outcomes and lower costs, and if paths to intervention are seized upon, improvements will follow\"--. The Economics of Artificial Intelligence: Health Care Challenges convenes contributions from health economists, physicians, philosophers, and legal scholars to identify the primary barriers to entry for AI in America's biggest industry. Across original papers and wide-ranging written responses, they find five domains of barriers: incentives; management; data availability; regulation. How is it possible that an industry so bemoaned for inefficiency and expense, an industry so large that it now makes up a quarter of the US economy, could escape the efficiency- and cost-driven disruptions of AI. How are doctor's offices still relying on fax machines in the age of driverless cars. \"Amid sweeping conversations about the future of artificial intelligence and its impact on US industry and economy, one economic domain has remained relatively insulated from the discussion: health care c63a6fca0b

There is a growing debate on the relative merits of universal and targeted social assistance transfers in achieving income redistribution objectives. , a larger poverty impact for a given transfer budget or lower fiscal cost for a given poverty impact, in practice targeting also comes with various costs, including incentive, administrative, social and political costs. e. The appropriate balance between targeted and universal transfers will therefore depend on how countries decide to trade-off these costs and benefits as well as on the potential for redistribution through taxes. While the benefits of targeting are clear, i. This paper discusses the trade-offs that arise in different country contexts and the potential for strengthening fiscal redistribution in advanced and developing countries, including through expanding transfer coverage and progressive tax financing c63a6fca0b

Los desarrollos en el ámbito de la investigación sobre la evaluación de políticas públicas están experimentando actualmente un gran avance. Este libro presenta la microsimulación como técnica de evaluación de las políticas públicas, al mismo tiempo que propone una revisión razonada de los recientes avances. De manera general, mediante el uso de esta técnica es posible hacer complementarios los enfoques macro de equilibrio económico general y micro de simulación de los comportamientos individuales. La presente publicación ofrece una herramienta de referencia a investigadores, académicos, políticos y analistas. Las técnicas de simulación se realizan con modelos de absoluta precisión y exactitud que permiten estudiar y predecir el impacto y los efectos de una política sobre una muestra de individuos, familias o empresas representativa de la población total. En este contexto, las técnicas de microsimulación -basadas en la representación del comportamiento de los individuos frente a cambios reales o hipotéticos en su entorno económico e institucional- han adquirido particular relevancia por su capacidad para evaluar a priori diferentes escenarios y facilitar la toma de decisiones. Una conclusión común es que, gracias a un modelo de microsimulación, es posible identificar la mejor política de redistribución posible (en el sentido de maximizar una determinada función de bienestar social) c63a6fca0b

In the volume's final paper, a life-cycle model in which individuals maximize lifetime utility subject to a lifetime budget constraint is used to simulate the effects of tax rules on personal savings. The papers devoted to the development of general equilibrium simulation models to include an examination of the implications of international trade and capital flows, a study of the effects of capital taxation that uses a closed economy equilibrium model, and an examination of the effect of switching to an inflation-indexed tax system. Thus, this volume includes studies of individual responses to an over reduction in tax rates and to changes in the highest tax rates; a study of alternative tax treatments of the family; and studies of such specific aspects of household behavior as tax treatment of home ownership, charitable contributions, and individual saving behavior. These thirteen papers and accompanying commentaries are the first fruits of an ongoing research project that has concentrated on developing simulation models that incorporate the behavioral responses of individuals and businesses to alternative tax rules and rates and on expanding computational general equilibrium models that analyze the long-run effects of changes on the economy as a whole. Microsimulation techniques are also used to estimate the effects of alternative policies on the long-run financial status of the social security program and to examine the effects of alternative tax rules on corporate investment and of foreign-source income on overseas investment. The principal focus of the project has been on the microsimulation of individual behavior c63a6fca0b

Across Europe, the US, Canada and Australia, microsimulation models are used extensively to assess who are the winners and losers from proposed policy reforms; this is now expanding into new frontiers, both geographically and in terms of policy areas. It will be of relevance to government policy makers, social policy planners, economists and those concerned with predicting the impact of public policy change and to academics in a variety of disciplines, especially social and public policy, human geography, development studies and economics. In the past fifteen years, microsimulation models have become firmly established as vital tools for analysis of the distributional impact of changes in governmental programmes. With contributions from more than 60 international experts, this volume offers a comprehensive introduction to the state of microsimulation internationally, illustrating a wide range of new applications and approaches c63a6fca0b

All of the approaches and proposed methods are general and not model-specific. The book includes detailed descriptions of how labour supply models can be used in building behavioural microsimulation models as well as the development of new methods for evaluating policy reforms; for example, dealing with income distribution in discrete hours models, measuring welfare changes and constructing confidence intervals. Labour Supply and Microsimulation deals with a number of issues related to interpreting results from microsimulation, such as welfare measurement, income distribution, confidence intervals around the simulated results and feedback effects on the wage distribution via labour demand. John Creedy and Guyonne Kalb's book will appeal to graduate students and academic researchers in the fields of labour economics and public finance. The steps required to construct a microsimulation model are described in detail and methods of evaluating policy changes are then presented. This book provides a detailed introduction to behavioural tax microsimulation methods and reviews the use of such models for evaluating tax policy reforms. Economists in government departments who wish to use the output from microsimulation models in tax policy analysis and design will also find much to engage them within the book c63a6fca0b

Microsimulation Modelling involves the application of simulation methods to micro data for the purposes of evaluating the effectiveness and improving the design of public policy. The field has been applied to many different policies within both government and academia. This handbook describes and discusses the main issues within the field c63a6fca0b

The effects of fiscal policy measures, both taxes and public spending, adopted by developing countries in response to the 2009 global crisis are still uncertain. This book discusses them using an analytical framework that allows for distilling possible implications on growth and social welfare c63a6fca0b

The model is developed with an easy-to-use friendly windows interface, so that it is appealing to the decision and policy makers. The effect of the policies on the firms is examined with a static microsimulation model which follows a behavioral approach using regression techniques, and based on Cobb-Douglas production function. Given that ICT has a positive impact on the productivity of the firm, the effect of this taxation is not known by the policy makers. The developed microsimulation model measures the impact of indirect tax policies, that is to say VAT and import duty on ICT to the productivity of a firm. Governments are always faced with limited financial resources, and indirect taxation is the easiest source of revenue. The book focuses on ICT related policies, and in particular the tax policies that have a direct linkage to the firm s performance. ICT cannot be an exception to taxation. It is developed as an open source application in Microsoft Excel, so that it is easy to adopt, modify and enhance, to suite the various requirements of the policy makers and researchers c63a6fca0b

Our results show that this policy change affects differently households distinguished by age and ability type. (2018b) we use a microsimulation model to provide the output with which to estimate the parameters of bivariate non-linear tax functions in a macro model. In doing so we make marginal and average tax rates bivariate functions of capital income and labour income. Following DeBacker et al. Yet, their potential remains underexploited, especially in order to represent the non-linearity of the tax and social benefit system and interactions between capital and labour incomes which play a key role to understand behavioural effects. We estimate the parameters of tax functions in order to capture the most important non-linearities of the actual tax schedule, together with interaction effects between labour and capital incomes. To illustrate the methodology, we simulate a reduction in marginal personal income tax rates in Italy with a microsimulation model, translating the microsimulation results into the shock for a dynamic overlapping generations model. Microsimulation models are increasingly used to calibrate macro models for tax policy analysis c63a6fca0b

This title was commissioned by the Commonwealth Secretariat as part of its commitment to integrate gender concerns into economic policy. It provides information to assist in the analysis of potential gender bias in tax systems and the design of gender-sensitive revenue measures c63a6fca0b

A comprehensive analysis of an environmental tax reform where people are taxed on pollution and the use of natural resources instead of on their income, it looks at the challenges involved in implementing this tax reform across Europe c63a6fca0b

After clarifying the debate about what a UBI is and presenting the arguments in favor and against, an analytical approach for its assessment is proposed. Key design dimensions to be considered include: coverage, generosity of the program, overall progressivity of the policy, and its financing. The adoption of a UBI as a policy tool is discussed with regard to the policy objectives (shaped by social preferences) it is designed to achieve. This paper discusses the definition and modelling of a universal basic income (UBI) c63a6fca0b

Applications and methods of state of the art microsimulation modelling c63a6fca0b

Firstly, the book discusses the rationale for the basic modelling approach adopted and provides information on econometric methods used to estimate behavioural relationships. Microsimulation Modelling of Taxation and the Labour Market reports new research on behavioural microsimulation modelling of tax and transfer systems. They go on to provide a detailed description of MITTS, which was constructed by the authors in order to examine the implications of tax reforms in Australia. Its aims are twofold. After providing a broad review of tax modelling, the authors review alternative approaches to the analysis of labour supply behaviour, discuss the main components of behavioural microsimulation models and present econometric results concerning wage functions and preferences. Secondly, it describes the Melbourne Institute Tax and Transfer Simulator (MITTS) in detail, explaining its main features, installation and use c63a6fca0b

This book is a practical guide on how to design, create and validate a spatial microsimulation model. This provides a powerful analysis tool for researchers and policy makers. This book will also be useful to those policy makers who are commissioning a spatial microsimulation model, or looking to commission work using a spatial microsimulation model, as it provides information on the different methods in a non-technical way. This book covers preparing the data for spatial microsimulation; a number of methods for both static and dynamic spatial microsimulation models; validation of the models to ensure the outputs are reasonable; and the future of spatial microsimulation. These models are becoming more popular as academics and policy makers recognise the value of place in research and policy making. Recent spatial microsimulation models have been used to analyse health and social disadvantage for small areas; and to look at the effect of policy change for small areas. The book will be an essential handbook for any researcher or policy maker looking to design and create a spatial microsimulation model c63a6fca0b

As a result, the tax policy framework can be fragmented: line ministries compete in the provision of sectoral tax incentives, but do not report on their cost. It does not deal with their indirect costs, which could include economic efficiency losses and additional tax administration resources, and it does not address assessment of the benefits of tax expenditures. The last section concludes. The second section outlines the role that tax expenditure measurement and reporting can play in fiscal management. The emphasis is on developing and emerging market economies, where the use of such accounts is in its infancy because of data constraints, insufficient human and financial resources, and weak fiscal institutions. The note is organized as follows. The fourth summarizes the current status of tax expenditure reporting in developing economies, with some reference to advanced economies. The section is concerned primarily with the direct cost of tax expenditures—that is, the revenue forgone because of them. The third section provides a step-by-step approach on how tax expenditure accounts can be built, with emphasis on data, methods and models, and institutional requirements. This note aims to inform governments on how to account for tax expenditures and use that information in fiscal management. Most developing economies, moreover, do not have tax policy units in their Ministry of Finance to provide analytical support to the government and legislature that integrates all revenue policy aspects c63a6fca0b

A literature survey on the topic serves as a valuable source for further research. The book also comprises case studies of structural reforms. The book is written by and targeted at both academics and policy makers. It includes latest research on the impacts of structural reforms on the market economy, especially on the labor market, and investigates the results of collective bargaining in theory and practice. This book presents a selection of contributions on the timely topic of structural reforms in Western economies, written by experts from central banks, the International Monetary Fund, and leading universities c63a6fca0b

At the global level, inequality has declined substantially over the past three decades, but within national boundaries, the picture is mixed: some countries have experienced a reduction in inequality while others, particularly advanced economies, have seen a significant increase that has, among other things, contributed to growing public backlash against globalization. This Fiscal Monitor focuses on how fiscal policy can help governments address high levels of inequality while minimizing potential trade-offs between efficiency and equity. It documents recent trends in income inequality, including inequality both between and within countries, then examines the redistributive role of fiscal policies over recent decades and underscores the importance of appropriate design to minimize any efficiency costs. Excessive levels of inequality can erode social cohesion, lead to political polarization, and ultimately lower economic growth, but whether inequality is excessive depends on country-specific factors, including the growth context in which inequality arises, along with societal preferences. The analysis relies on the existing theoretical and empirical literature, IMF work on inequality and fiscal policy, country experiences, and new analytical work, including various static microsimulation analyses based on household survey data. Simulations using a dynamic general equilibrium model calibrated to country-specific data and behavioral parameters illustrate the potential impact of alternative budget-neutral tax and transfer measures on income inequality and economic growth. It then focuses on some key components of fiscal redistribution: progressivity of income taxation, universal basic income, and public spending policies for achieving more equitable education and health outcomes c63a6fca0b

They develop and apply quantitative political economy approaches by integrating quantitative models of political decision-making into existing economic modeling tools, allowing a more comprehensive growth-poverty analysis. It presents a selection of tools and methodologies that can help tackle the complexities of which policies work best and why, and how they can be implemented effectively given the political and economic framework conditions of a country. The contributions in this book offer a continuation of the ongoing evidence-based debate on the role of agriculture and participatory policy processes in reducing poverty. 0 license. The book addresses not only scholars who use quantitative policy modeling and evaluation techniques in their empirical or theoretical research, but also technical experts, including policy makers and analysts from stakeholder organizations, involved in formulating and implementing policies to reduce

poverty and to increase economic and social well-being in African countries. The book examines the methodological challenges in analyzing the effectiveness of development policies. This book is open access under a CC BY 4 c63a6fca0b

This edition includes chapters covering recovery from the crisis, fiscal policy effectiveness, meeting infrastructure needs, and enhancing labour utilisation. The 2010 edition of OECD's periodic survey of Australia's economy c63a6fca0b

Selected and revised papers from the conference on \"Microsimulation in government policy and forecasting\" held in Portland, Maine in July 1997; the volume also contains invited contributions by experts in the field, and a separate part on practical microsimulation models--Preface c63a6fca0b

The Economics of Artificial Intelligence c63a6fca0b

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