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International Corporate Tax Rate Comparisons and Policy Implications

By Jane G. Gravelle

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0.1in. Advocates of cutting corporate tax rates frequently make their argument based on the higher statutory rate in the United States as compared with the rest of the world; they argue that cutting corporate taxes would induce large investment flows into the United States, which would create jobs or expand the taxable income base enough to raise revenue. President Barack Obama has supported a rate cut if the revenue loss can be offset with corporate base broadening. Others have urged on one hand, a revenue raising reform, and, on the other, setting deficit concerns aside. Is the U. S. tax rate higher than the rest of the world, and what does that difference imply for tax policy The answer depends, in part, on which tax rates are being compared. Although the U. S. statutory tax rate is higher, the average effective rate is about the same, and the marginal rate on new investment is only slightly higher. The statutory rate differential is relevant for international profit shifting; effective rates are more relevant for firms investment levels. The 13. 7...



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