

Tax elasticities of central government personal income tax systems - a report

Organisation for Economic Co-operation and Development - MPSGE Models in GAMS

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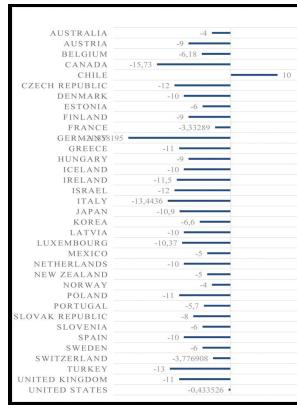
Income tax.

Progressive taxation.Tax elasticities of central government personal income tax systems - a report

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Notes: Bibliography: p. 48-49.

This edition was published in 1984



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MPSGE Models in GAMS

Thore 1992 Computational Economics , Scientific Press, Redwood City, California. The interface between GAMS and MPSGE combines the strengths of both programs.

MPSGE Models in GAMS

Unlike the Harberger models, tax rates in this model are determined endogenously.

Teses / dissertações:

Its conclusions are also relevant for the discussions on Brazilian fiscal federalism, specially in the case of a potential tax reform. The MARGINAL column in the solution report returns the value of the associated slack variable. Chapter 3 finds that when entrepreneurial labor income cannot be observed separately from capital income, then it is optimal to have positive capital taxation in the long run.

Studies In The Theory Of Optimal Income Taxation [PDF] Download Full

Chapter 3 considers dynamic optimal income, education, and bequest taxes in a Barro- Becker dynamic setup. Jain, Isaac Levi, Oliver Linton, S. Our analysis thus makes clear that the main qualitative properties of the optimal tax structure to which earlier studies called attention are not robust to these attempts to make the theory more realistic Mirrlees , J.

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The method was employed on a panel of firm-level micro-data from the state of São Paulo VAT tax ICMS , corresponding to the fiscal region of Guarulhos. If the government has sufficiently strong redistributive goals, welfare is higher when there is adverse selection than when there is not. Discouraging work of a subset of union workers introduces allocative inefficiencies without promoting the objectives of the monopoly union.

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