

# Distributional effects of government spending and taxation

Palgrave Macmillan - The distributional impact of personal tax and benefit reforms, 2010 to 2019

DESCRIPTIONAL EFFECTS OF  
THE CONFERENCE AGREEMENT FOR H.K.  
THE "TAX CUTS AND JOBS ACT"

Calendar Year 2019

INCOME CATEGORY (Q)	CHANGE IN FEDERAL TAXES (Q)		FEDERAL TAXES (Q) UNDER PRESENT LAW		FEDERAL TAXES (Q) UNDER PROPOSAL		Average Tax Rate (Q)	
	Billions	Percent	Billions	Percent	Billions	Percent	Percent	Percent
Less Than \$10,000.....	\$-66	-6.6%	\$73	1.2%	\$65	1.2%	6.1%	6.6%
\$10,000 to \$20,000.....	\$-170	-9%	\$24	-1.1%	\$42	2.1%	4.7%	-1.2%
\$20,000 to \$30,000.....	\$2,682	+13.9%	\$21	0.1%	\$16	0.0%	3.9%	3.4%
\$30,000 to \$40,000.....	\$5,416	+11.5%	\$413	2.5%	\$415	1.4%	7.9%	7.0%
\$40,000 to \$50,000.....	\$6,728	+10.0%	\$673	2.1%	\$666	2.0%	10.9%	9.9%
\$50,000 to \$75,000.....	\$23,046	4.7%	\$2653	6.2%	\$2462	5.2%	14.9%	13.5%
\$75,000 to \$100,000.....	\$23,437	4.0%	\$2763	6.7%	\$2571	5.7%	17.9%	16.9%
\$100,000 to \$200,000.....	\$71,372	-7.5%	\$6984	-9.1%	\$6984	-9.1%	20.9%	19.4%
\$200,000 to \$500,000.....	\$66,485	-6.0%	\$704	0.1%	\$698.9	-0.1%	26.4%	23.9%
\$500,000 to \$1,000,000.....	\$23,947	-6.4%	\$2647	7.9%	\$2302.9	7.9%	30.9%	27.9%
\$1,000,000 and over.....	\$18,853	-5.9%	\$264	0.1%	\$267.2	0.1%	32.9%	30.2%
Total All Taxpayers.....	\$258,454	-4.0%	\$3,228.7	100.0%	\$3,888.3	100.0%	30.7%	18.0%

Source: Joint Committee Taxation

Description: -

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Mexico -- Politics and government -- 1988-2000.

Mexico -- Politics and government -- 1970-1988.

Political psychology.

Fiscal policy -- United States

Finance, Public -- United States

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Income distribution -- United States  
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Notes: Includes bibliographical references and indexes

This edition was published in 2006



Filesize: 42.85 MB

Tags: #The #welfare #and #distributional #effects #of #fiscal #volatility: #A #quantitative #evaluation

## The Distributional Impact of Taxes and Transfers: Evidence from Eight Developing Countries

Heating, transport, electricity and industry will have to be transitioned to a world without fossil fuels. They face opposition from import-competing industries and producers of nontradable goods and services e.

## What criticisms are levied against standard distributional analysis?

However, standard methods of estimating the distributional effects of tax changes omit two potentially important factors: the financing of the tax changes, and the implications of behavioral responses for economic growth, incomes, and well-being.

## Distributional Effects of the 2001 and 2003 Tax Cuts: How Do Financing and Behavioral Responses Matter?

The effectiveness indicators are discussed in detail in Enami and Lustig and Higgins. Among others, see Betti et al.

## Measuring the Distributional Impact of Taxation and Public Spending: The Practice of Fiscal Incidence Analysis

Overseas Development Institute Research Report. For example, when evaluating tax reform proposals, the U. The first scenario assumes that each household pays an equal dollar amount, while the second assumes that each household pays the same percentage of income.

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