

Robert E. Hall
and Alvin Rabushka

LOW TAX SIMPLE TAX FLAT TAX



Form 1		Individual Compensation Tax		1982
Your last name and initials (if joint return, also give spouse's name and initials)		Last name		Your social security number
Present home address (number and street, including apartment number, or rural route)				Spouse's social security no.
City, town or post office, State and ZIP code		Your occupation		
		Spouse's occupation		
1 Compensation as reported by employer	1			
2 Other wage income, including pensions	2			
3 Total compensation (line 1 plus line 2)	3			
4 Personal allowance				
(a) <input type="checkbox"/> \$6200 for married filing jointly	4(a)			
(b) <input type="checkbox"/> \$3800 for single	4(b)			
(c) <input type="checkbox"/> \$5600 for single head of household	4(c)			
5 Number of dependents, not including spouse	5			
6 Personal allowances for dependents (line 5 multiplied by \$750)	6			
7 Total personal allowances (line 4 plus line 6)	7			
8 Taxable compensation (line 3 less line 7)	8			
9 Tax (19% of line 8)	9			
10 Tax withheld by employer	10			
11 Tax due (line 9 less line 10, if positive)	11			
12 Refund due (line 10 less line 9, if positive)	12			

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**United States. Congress. House.
Committee on Ways and Means.
Subcommittee on Oversight**

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Low Tax, Simple Tax, Flat Tax Robert Ernest Hall, Alvin Rabushka, 1983 **The Flat Tax** United States. Congress. Joint Economic Committee, 1996 **A Simplified Tax System** Alvin Rabushka, 1993 **Major Tax Reform Options** United States. Congress. Senate. Committee on Finance, 1984

Staff Report on Comprehensive Tax Reform for 2015 and Beyond, 2014 **Taxing Ourselves** Joel Slemrod, Jon M. Bakija, 2017-06-16 Revised edition of the authors s *Taxing ourselves* 2008

The Death of the Income Tax Daniel S. Goldberg, 2013-04-23 The Death of the Income Tax explains how the current income tax is needlessly complex contains perverse incentives against saving and investment fails to use modern technology to ease compliance and collection burdens and is subject to micromanaging and mismanaging by Congress Daniel Goldberg proposes that the solution to the problems of the current income tax is completely replacing it with a progressive consumption tax collected electronically at the point of sale **Revising the Corporate Income Tax** Robert Lucke, 1985

The Impact on Individuals and Families of Replacing the Federal Income Tax United States. Congress. House. Committee on Ways and Means, 1998 *Vienna & Chicago, Friends or Foes?* Mark Skousen, 2016-03-01 Is the bridge between the Austrian and Chicago schools coming together or moving apart In *Vienna and Chicago Friends or Foes* economist and author Mark Skousen debates the Austrian and Chicago schools of free market economics which differ in monetary policy business cycle government policy and methodology Both have played a successful role in advancing classic free market economics and countering the critics of capitalism during crucial times and the battle of ideas But which of the two is correct in its theories **Assessing Tax Reform** Henry Aaron, Harvey Galper, 2010-12-01 Reform of the United States tax system has become a central political issue *Assessing Tax Reform* is a concise nontechnical book to help general readers and students understand the tax reform issues Congress is now debating Henry Aaron and Harvey Galper lay out the major alternative proposals and analyze principles of taxation that can be used for judging them They explore the issues surrounding a move to a comprehensive income tax a cash flow tax and the value added tax or other consumption based taxes They show the conflicts and opportunities resulting from large current government deficits and the move for tax reform In addition to clarifying the problems that must be solved if large scale long term reform is to be achieved the authors describe alternative strategies for increasing revenues quickly They also present their own program for a fair efficient and less complex tax structure They conclude with an examination of the political pitfalls that continue to make any major improvements in the tax system hard to enact *Progressive Consumption Taxation* Robert Carroll, Alan D. Viard, 2012 The authors observe that consumption taxation is superior to income taxation because it does not penalize saving and investment and propose that the U S income tax system be completely replaced by a progressive consumption tax They argue that the X tax developed by the late David Bradford offers the best form of progressive consumption taxation for the United States and outline concrete proposals for the X tax s treatment of numerous specific economic issues **Revising the Individual**

Income Tax Cynthia F. Gensheimer,1983 The Taxation of Income from Business and Capital in Colombia Charles E. McLure,1990 Over the years Colombian tax officials have received the benefit of first class advice of leading foreign scholars In return these scholars and indeed everyone concerned with development policy have gained a great deal both from the unusual willingness of Colombians to consider new ideas in detail and then after full public discussion drawing on the work of these experts to design a made in Colombia solution The book s most important contribution however is undoubtedly with respect to consumption taxes No one anywhere has thought through with such care just how the so called simplified alternative tax essentially a direct personal consumption tax combined with a cash flow corporate tax might work in the real world Since such taxes are increasingly being considered if not adopted all over the world in developing and developed countries alike for this reason alone this book should be high on the reading list of all those concerned with the design and implementation of efficient and equitable direct tax systems From the Foreword by Richard M Bird **Impact on Individuals and Families of Replacing the Federal Income Tax** Bill Archer,2000-07 Describes 1997 law and various tax restructuring proposals with respect to individuals and families and provides an analysis of issues relating to tax restructuring and the impact on individuals and families Provides a description of present law provisions relating to the individual income tax payroll taxes estate and gift taxes and certain excise taxes Describes the proposed tax restructuring alternatives Analyzes issues relating to tax restructuring proposals and the taxation of individuals and families Provides data on the marriage penalty or bonus under the Fed income tax and data on income and payroll tax liabilities of median income families **Tax Reform in Developing Countries** Malcolm Gillis,1989 This volume presents the work of experts on the tax reform in several developing countries from the restructuring of the economy of post war Japan to the 1986 reforms in Jamaica This study is based on the conference convened by the Center for International Development Research of the Institute of Policy Sciences at Duke University in April 1988 *First in Series on Tax Code Simplification* United States. Congress. House. Committee on Ways and Means. Subcommittee on Oversight,2001 *Handbook on Taxation* W.Bartley Hildreth,2019-07-16 A groundbreaking reference this book provides a comprehensive review of tax policy from political legal constitutional administrative and economic perspectives A collection of writings from over 45 prominent tax experts it charts the influence of taxation on economic activity and economic behavior Featuring over 2400 references tables equations and drawings the book describes how taxes affect individual and business behavior shows how taxes operate as work and investment incentives explains how tax structures impact different income groups weighs the balanced use of sales property and personal income taxes traces the influence of recent tax changes and more *Handbook of Computable General Equilibrium Modeling* Peter B. Dixon,Dale Jorgenson,2013-01-08 Top scholars synthesize and analyze scholarship on this widely used tool of policy analysis in 27 articles setting forth its accomplishments difficulties and means of implementation Though CGE modeling does not play a prominent role in top U S graduate schools it is employed universally in the

development of economic policy This collection is particularly important because it presents a history of modeling applications and examines competing points of view Presents coherent summaries of CGE theories that inform major model types Covers the construction of CGE databases model solving and computer assisted interpretation of results Shows how CGE modeling has made a contribution to economic policy

Tax Policy and the Economy James M. Poterba, 1998 Topics in this volume include Medicare reform taxation and telecommunications tax incentives for higher education incentive effects of the Earned Income Tax Credit the Social Security Earnings Test and the labor supply of older men tax rate flexibility in consumption tax systems fundamental tax reform and corporate finance business transition issues in fundamental tax reform and the effect of a consumption tax on the interest rate This series presents recent research on the effects of taxation on economic performance and analyses of the effects of potential tax reforms The research results appear in a form that is accessible to tax practitioners and policymakers Topics in this volume include Medicare reform taxation and telecommunications tax incentives for higher education incentive effects of the Earned Income Tax Credit the Social Security Earnings Test and the labor supply of older men tax rate flexibility in consumption tax systems fundamental tax reform and corporate finance business transition issues in fundamental tax reform and the effect of a consumption tax on the interest rate Contributors David Bradford David Cutler Chris Edwards Martin Feldstein Leora Friedberg William Gentry Jerry Hausman Caroline M Hoxby R Glenn Hubbard Jeffrey Liebman Andrew Lyon Peter Merrill Mel Schwartz

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