

Regressive Taxation and the Welfare State

PATH DEPENDENCE
AND POLICY DIFFUSION

Junko Kato

Regressive Taxation And Welfare State Path Dependence And Policy Diffusion

Melissa Ziegler Rogers



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Regressive Taxation and the Welfare State Junko Kato, 2003-09-01 Government size has attracted much scholarly attention. Political economists have considered large public expenditures a product of leftist rule and an expression of a stronger representation of labour interest. Although the size of the government has become the most important policy difference between the left and right in post-war politics, the formation of the government's funding base is also important. Junko Kato finds that the differentiation of tax revenue structure is path dependent upon the shift to regressive taxation. Since the 1980s, the institutionalisation of effective revenue raising by regressive taxes during periods of high growth has ensured resistance to welfare state backlash during budget deficits and consolidated the diversification of state funding capacity among industrial democracies. This book challenges the conventional wisdom that progressive taxation goes hand in hand with large public expenditures in mature welfare states and qualifies the partisan-centred explanation that dominates the welfare state literature.

The Oxford Handbook of the Welfare State Daniel Béland, Kimberly J. Morgan, Herbert Obinger, Christopher Pierson, 2021-10-27 This is the comprehensively revised second edition of a volume that was welcomed at its first appearance as the most authoritative survey and critique of the welfare state yet published. Its fifty-one chapters have been written by acknowledged experts in the field from across Europe, Australia, and North America. Some chapters are brand new; all have been systematically revised and they are right up to date. The first seven sections of the book cover the themes of Ethics, History, Approaches, Inputs and Actors, Policies, Policy Outcomes, and Worlds of Welfare. A final chapter is devoted to the future of welfare and well-being under the imperatives of climate change. Every chapter is written in a way that is both comprehensive and succinct, introducing the novice reader to the essentials of what is going on while providing new insights for the more experienced researcher. Wherever appropriate, the handbook brings the very latest empirical evidence to bear. It is a book that is thoroughly comparative in every way. The Oxford Handbook of the Welfare State, second edition, is a comprehensible and comprehensive survey of everything that it is important to know about the welfare state in these troubled times. It is an indispensable source for everyone who wants to know what is really going on now and what is likely to happen next.

Handbook of Public Policy Analysis Frank Fischer, Gerald J. Miller, 2017-09-25 The study of public policy and the methods of policy analysis are among the most rapidly developing areas in the social sciences. Policy analysis has emerged to provide a better understanding of the policymaking process and to supply decision makers with reliable, policy-relevant knowledge about pressing economic and social problems. Presenting a broad, comprehensive perspective, the Handbook of Public Policy Analysis: Theory, Politics, and Methods covers the historical development of policy analysis, its role in the policy process, and empirical methods. The handbook considers the theory generated by these methods and the normative and ethical issues surrounding their practice. Written by leading experts in the field, this book deals with the basic origins and evolution of public policy, examines the stages of the policy-making process, identifies political advocacy and

expertise in the policy process Focuses on rationality in policy decision making and the role of policy networks and learning Details argumentation rhetoric and narratives Explores the comparative cultural and ethical aspects of public policy Explains primary quantitative oriented analytical methods employed in policy research Addresses the qualitative sides of policy analysis Discusses tools used to refine policy choices Traces the development of policy analysis in selected national contexts

The Handbook of Public Policy Analysis Theory Politics and Methods describes the theoretical debates that have recently defined the field including the work of postpositivist interpretivist and social constructionist scholars This book also explores the interplay between empirical and normative analysis a crucial issue running through contemporary debates

Taxing Reforms Richard Eccleston, 2007-01-01 Taxing Reforms is a good short book about the comparative policies of Value Added Taxation VAT in Australia Canada Japan and the United States Taxing Reforms is a fine book well worth reading especially for specialists in the comparative political economy of taxation its richly detailed case studies will make it a fruitful source of comparative hypotheses Isaac W Martin Journal of Economic Literature

Who Pays for Canada? E.A. Heaman, David Tough, 2020-09-17 Canadians can never not argue about taxes From the Chinese head tax to the Panama Papers from the National Policy to the Canada United States Mexico Agreement tax grievances always inspire private resentments and public debates But if resentment and debate persist the terms of the debate have continually altered and adapted to reflect changing social economic and political conditions in Canada and the wider world The centenary of income tax is the occasion for Canadian scholars to wrestle with past and present debates about tax equity efficiency and justice Who Pays for Canada explores the different ways governments can and should tax their peoples and evaluates how well Canada has done so It brings together a diverse group of perspectives from academia law economics political science history geography philosophy and accountancy and from the wider world of activists and public servants It asks how Canada compares to other countries and how other countries especially the United States influence Canadian tax policies It also surveys internal tax tensions and politics through the lenses of region and jurisdiction as well as race class and gender Reasoning from tax perplexities and reforms in the past and the present it argues that fair taxation requires an informed populace and a democratically inclined public will Above all this book serves as a reminder that it is not only what counts as fair that is important but how fairness is evaluated Revealing how closely tax policy is tied to mainstream politics human rights and morality Who Pays for Canada represents new perspectives on a matter of tremendous national urgency

VAT in the Digital Era Yan Xu, 2024-01-14 VAT in the Digital Era brings together leading scholars and practitioners in the fields of VAT and international taxation to explore possible unilateral and multilateral approaches for the creation of an internationally coordinated framework on VAT on cross border digital supplies

Property Threats and the Politics of Anti-Statism Gabriel Ondetti, 2021-01-28 Contemporary tax burden differences in Latin America are a function of historical threats to private property

The Politics of Place and the Limits of Redistribution Melissa Ziegler Rogers, 2015-10-14 Numerous scholars have noticed that certain political

institutions including federalism majoritarian electoral systems and presidentialism are linked to lower levels of income redistribution This book offers a political geography explanation for those observed patterns Each of these institutions is strongly shaped by geography and provides incentives for politicians to target their appeals and government resources to localities Territorialized institutions also shape citizens preferences in ways that can undermine the national coalition in favor of redistribution Moreover territorial institutions increase the number of veto points in which anti redistributive actors can constrain reform efforts These theoretical connections between the politics of place and redistributive outcomes are explored in theory empirical analysis and case studies of the USA Germany and Argentina

The Political Economy of Europe's Incomplete Single Market David Howarth, Tal Sadeh, 2014-04-10 Progress in European market integration over the past two decades has come at the expense of growing flexibility or differentiation in the laws that govern the Single Market SM as well as the way that these laws are implemented This volume examines how the completion of the SM has been held back in the varied implementation of European Union competition policy variation in national policies on services corporate law telecommunications energy taxation and gambling and the EU's uneven transportation network These sectors and issue areas form the frontier at which the main political struggles over the future shape of the SM have taken place in the past decade Broadly progress in economic integration in the EU has been complicated by the need to reconcile imperfections to the SM with the global competitiveness of European producers and efficiency gains with ideational and normative concerns In services there is a clash between deregulation and social policy Financial integration has had to reconcile different institutionalized views among the member states about the place of finance in the economy and society The SM notion supposedly entails a concrete set of substantive policy commitments that form the basis of the ever closer union However increasing differentiation in the SM undermines the identification of the EU's core constitutional commitments This book was published as a special issue of the Journal of European Public Policy

Worlds of Taxation Gisela Huerlimann, W. Elliot Brownlee, Eisaku Ide, 2018-07-27 This book provides a historical understanding of current debates over tax reform and offers a comparative framework for discussing the relationship between fiscal policy and the distribution of income and wealth Topics covered include the evolution of income taxation since World War II the turn toward value added taxation the relationship between tax reform and the construction of welfare states the impact of globalization on tax and fiscal policy the social forces shaping tax consent and the political economy of tax and fiscal reform These topics are covered in case studies that focus on significant episodes in the fiscal history of Denmark Sweden France Greece the United Kingdom Spain Switzerland the United States and Japan

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