

THE MACROECONOMIC EFFECTS OF WAR FINANCE IN THE UNITED STATES

Taxes, Inflation, and Deficit Finance

Lee E. Chantler

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Lohnsubvention und negative Einkommensteuer Michael Vierling,2021 Ausgangspunkt der vorliegenden Arbeit ist der noch erhebliche Bedarf an theoretischer Forschung zu den Wirkungen die von der Lohnsubvention als transferpolitischem Instrument und ihren m glichen Alternativen ausgehen Im Mittelpunkt der Analyse steht die Lohnsubvention verstanden als Lohnsatzsubvention und ihre Wirkungen auf Arbeitsangebot und Wohlfahrt In der mikro konomischen Untersuchung zur Effizienz der Lohnsubvention zeichnen sich in einem Vergleich mit der negativen Einkommensteuer eindeutige Vorteile der Lohnsubvention hinsichtlich der Arbeitsanreizeffekte ab Eine Ber cksichtigung dynamischer Anpassungsprozesse und Modifizierungen der Modell Grundtypen tragen zu einer weiteren Differenzierung dieses Befundes bei ohne ihn letztlich in Frage zu stellen Im Wohlfahrtsvergleich schneidet die Lohnsubvention bei Zugrundelegung realistischer Tarife auf der Haushalts wie auf der Marktebene ebenfalls g nstiger ab als die negative

Einkommensteuer Dabei zeichnen sich auch volkswirtschaftlich signifikante Beschäftigungswirkungen der Lohnsubvention als Transferinstrument ab Gruppentheoretische Argumente erklären das Vorherrschen von Transfersystemen in der Realität die eher der negativen Einkommensteuer als der Lohnsubvention entsprechen Am Ende der Untersuchung wird vergleichend die verteilungspolitische Eignung der Maßnahmen behandelt Als transferpolitische Innovation schlägt der Autor eine zielgruppenspezifische Kombination von Lohnsubvention und negativer Einkommensteuer vor InhaltsverzeichnisInhaltsübersicht Einleitung Aktualität und Anliegen Problemstellungen der Untersuchung und Abgrenzungsfragen A Subventions Grundformen Zur Terminologie Die Lohnsubvention Erhöhung des Lohnsatzes Die Einkommenssubvention oder negative Einkommensteuer Grundeinkommen und Senkung des Lohnsatzes Die Modellierung der Subventions Grundformen B Wirkungen auf das Arbeitsangebot Das Arbeitsangebot Statische Anreizwirkungen der Subventions Grundformen Modifizierte Subventionsformen und statische Anreizwirkungen Dynamische Anreizwirkungen der Subventionen Konsequenzen aus der Verlagerung der Arbeitsangebotskurve bei der Lohnsubvention C Wohlfahrtswirkungen Von der Arbeitsangebots zur Wohlfahrtsanalyse Ansatz zu einer Systematisierung und Erklärung der vergleichenden Wirkungen von Lohnsubventionen und negativen Einkommensteuern auf die individuelle Wohlfahrt Das Problem der Lage der Transfergeraden Transfereffizienz und die Präferenz des Transfergebers Gesamtwirtschaftliche sowie fiskalische Kosten und Nutzen der Subventionen D Verteilungspolitische Wirksamkeit und Zielkonflikte E Ein kombiniertes Transfersystem mit abgegrenzten Adressatenkreisen Möglichkeiten und Grenzen eines sozialpolitischen Reformprojekts F Fazit Die Hauptrolle für die Lohnsubvention die Nebenrolle für die negative Einkommensteuer Literaturverzeichnis Sachwortregister Forthcoming Books Rose Arny,1998

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Table of Contents Macroeconomic Effects Of War Finance In The United States Hb

1. Understanding the eBook Macroeconomic Effects Of War Finance In The United States Hb
 - The Rise of Digital Reading Macroeconomic Effects Of War Finance In The United States Hb
 - Advantages of eBooks Over Traditional Books
2. Identifying Macroeconomic Effects Of War Finance In The United States Hb
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Macroeconomic Effects Of War Finance In The United States Hb
 - User-Friendly Interface
4. Exploring eBook Recommendations from Macroeconomic Effects Of War Finance In The United States Hb
 - Personalized Recommendations
 - Macroeconomic Effects Of War Finance In The United States Hb User Reviews and Ratings

- Macroeconomic Effects Of War Finance In The United States Hb and Bestseller Lists
- 5. Accessing Macroeconomic Effects Of War Finance In The United States Hb Free and Paid eBooks
 - Macroeconomic Effects Of War Finance In The United States Hb Public Domain eBooks
 - Macroeconomic Effects Of War Finance In The United States Hb eBook Subscription Services
 - Macroeconomic Effects Of War Finance In The United States Hb Budget-Friendly Options
- 6. Navigating Macroeconomic Effects Of War Finance In The United States Hb eBook Formats
 - ePub, PDF, MOBI, and More
 - Macroeconomic Effects Of War Finance In The United States Hb Compatibility with Devices
 - Macroeconomic Effects Of War Finance In The United States Hb Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Macroeconomic Effects Of War Finance In The United States Hb
 - Highlighting and Note-Taking Macroeconomic Effects Of War Finance In The United States Hb
 - Interactive Elements Macroeconomic Effects Of War Finance In The United States Hb
- 8. Staying Engaged with Macroeconomic Effects Of War Finance In The United States Hb
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Macroeconomic Effects Of War Finance In The United States Hb
- 9. Balancing eBooks and Physical Books Macroeconomic Effects Of War Finance In The United States Hb
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Macroeconomic Effects Of War Finance In The United States Hb
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Macroeconomic Effects Of War Finance In The United States Hb
 - Setting Reading Goals Macroeconomic Effects Of War Finance In The United States Hb
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Macroeconomic Effects Of War Finance In The United States Hb
 - Fact-Checking eBook Content of Macroeconomic Effects Of War Finance In The United States Hb
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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