MACROECONOMIC EFFECTS OF WAR FINANCE IN THE UNITED STATES

Toxes, Inflation, and Deficit Finance

bee E. Ghanian

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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 Besch ftigungswirkungen der Lohnsubvention als Transferinstrument ab Gruppentheoretische Argumente erkl ren das Vorherrschen von Transfersystemen in der Realit t die eher der negativen Einkommensteuer als der Lohnsubvention entsprechen Am Ende der Untersuchung wird vergleichend die verteilungspolitische Eignung der Ma nahmen behandelt Als transferpolitische Innovation schl gt der Autor eine zielgruppenspezifische Kombination von Lohnsubvention und negativer Einkommensteuer vor InhaltsverzeichnisInhalts bersicht Einleitung Aktualit t und Anliegen Problemstellungen der Untersuchung und Abgrenzungsfragen A Subventions Grundformen Zur Terminologie Die Lohnsubvention Erh hung des Lohnsatzes Die Einkommensubvention 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 Ans tze zu einer Systematisierung und Erkl rung der vergleichenden Wirkungen von Lohnsubventionen und negativen Einkommensteuern auf die individuelle Wohlfahrt Das Problem der Lage der Transfergeraden Transfereffizienz und die Pr ferenz des Transfergebers Gesamtwirtschaftliche sowie fiskalische Kosten und Nutzen der Subventionen D Verteilungspolitische Wirksamkeit und Zielkonflikte E Ein kombiniertes Transfersystem mit abgegrenzten Adressatenkreisen M glichkeiten und Grenzen eines sozialpolitischen Reformprojekts F Fazit Die Hauptrolle fr die Lohnsubvention die Nebenrolle fr die negative Einkommensteuer Literaturverzeichnis Sachwortregister Forthcoming Books Rose Arny, 1998

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