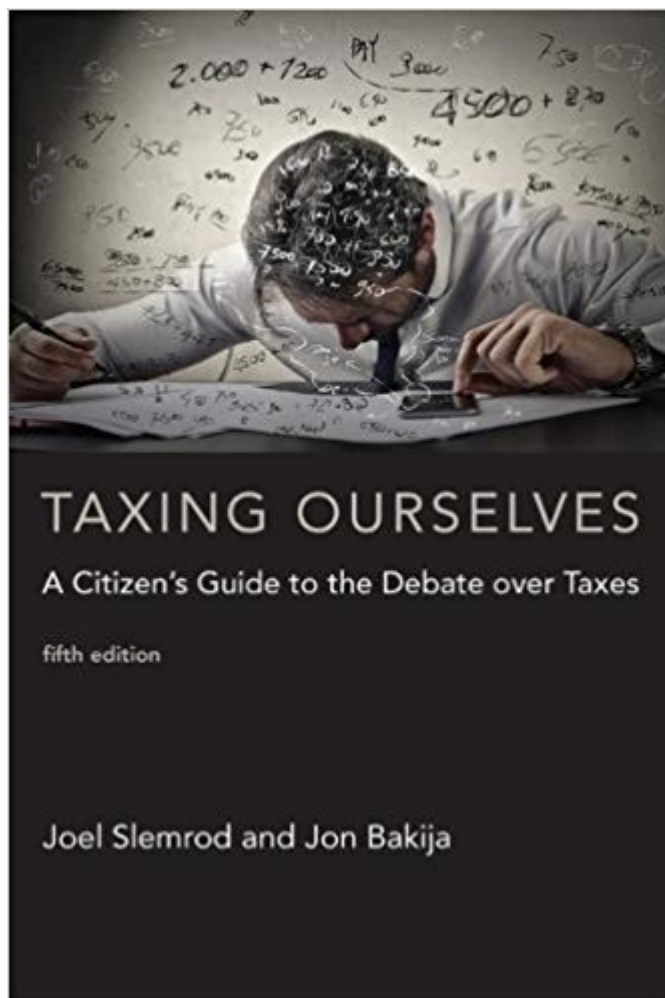


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# Taxing Ourselves: A Citizen's Guide To The Debate Over Taxes (MIT Press)



## Synopsis

To follow the debate over tax reform, the interested citizen is often forced to choose between misleading sound bites and academic treatises. *Taxing Ourselves* bridges the gap between the oversimplified and the arcane, presenting the key issues clearly and without a political agenda. Tax policy experts Joel Slemrod and Jon Bakija lay out in accessible language what is known and not known about how taxes affect the economy and offer guidelines for evaluating tax systems -- both the current tax system and proposals to reform it. This fifth edition has been extensively revised to incorporate the latest data, empirical evidence, and tax law. It offers new material on recent tax reform proposals, expanded coverage of international tax issues, and the latest enforcement initiatives. Offering historical perspectives, outlining the basic criteria by which tax policy should be judged (fairness, economic impact, enforceability), examining proposals for both radical change (replacement of the income tax with a flat tax or consumption tax) and incremental changes to the current system, and concluding with a voter's guide, the book provides readers with enough background to make informed judgments about how we should tax ourselves. Praise for earlier editions "An excellent book." -- Jeff Medrick, *New York Times* "A fair-minded exposition of a politically loaded subject." -- *Kirkus Reviews*

## Book Information

Series: MIT Press

Paperback: 560 pages

Publisher: The MIT Press; fifth edition edition (June 2, 2017)

Language: English

ISBN-10: 0262533170

ISBN-13: 978-0262533171

Product Dimensions: 6 x 1.1 x 9 inches

Shipping Weight: 1.6 pounds (View shipping rates and policies)

Average Customer Review: 4.6 out of 5 stars 20 customer reviews

Best Sellers Rank: #48,925 in Books (See Top 100 in Books) #10 in [Books > Business & Money](#)  
[> Economics](#) > [Public Finance](#) #23 in [Books > Textbooks](#) > [Law](#) > [Tax Law](#) #42 in [Books > Law](#) > [Tax Law](#)

## Customer Reviews

This updated version of *Taxing Ourselves* remains the essential resource on tax policy for students, researchers, and the interested public. (Austan Goolsbee, Robert P. Gwinn Professor of Economics,

University of Chicago's Booth School of Business; former Chairman of the Council of Economic Advisers) With a fresh perspective informed by insights from the latest economic research, Slemrod and Bakija engage the reader with a wealth of information about our tax system, its problems, and the challenges we confront in attempting tax reform in an era of increasing inequality, growing national debt, and sharp political polarization. But perhaps the biggest barrier to tax reform is misunderstanding, to which this book is an effective antidote. (Alan J. Auerbach, Robert D. Burch Professor of Economics and Law, and Director, Robert D. Burch Center for Tax Policy and Public Finance, University of California, Berkeley)

Joel Slemrod is Paul W. McCracken Collegiate Professor of Business Economics and Public Policy and Professor of Economics at the University of Michigan, where he is also Director of the Office of Tax Policy Research. Jon Bakija is Professor of Economics at Williams College.

I've always enjoyed public finance economics (we're undoubtedly a small group) and Professor Slemrod's (with John Bakija) 4th edition of "Taxing Ourselves" is a very comprehensive, fair-minded, and clear presentation of the issues involved with our current income tax system and proposals for new tax systems. Given that the authors are economists, the analysis focuses on issues of economic efficiency and prosperity, and not so much on political or legal issues, and is clearly-written and devoid of jargon and thus should be accessible to anyone interested in the most efficient and fairest manner our government should finance itself. The authors recognize that for many taxpayers, any "reformed" tax system is evaluated by how it will affect the taxes due for those taxpayers, but they assume their readers, being public policy-oriented, are more interested in how various tax systems would affect our nation, our economy, and our society. They also acknowledge that as economists, while they can help ascertain the costs, efficiency, impact on taxpayer behavior, and overall effects on economic prosperity and growth, the issue of fairness, e.g., proportional tax vs. progressive tax, capital income taxed at the same rate or a lower rate than income from labor, is an issue that economists have no special insight and that the issue of fairness is ultimately one of political, social, and economic values. The authors evaluate our current income tax system (both personal income tax and corporate income tax) and review its strengths and weaknesses. They later, in much detail, evaluate proposals for different tax systems including the more consumption-based national sales tax and value-added tax, as well as the "flat tax." There seems to be a trend, at least to me, that many economists favor a consumption tax like the value-added tax, while more political-minded policy analysts are less enamored of it, and prefer to modify the existing

income tax system. Economists like the fact that consumption taxes (as a substitute for progressive income taxes) don't have the potentially disincentive effect of a progressive rate structure, don't discourage savings and investment, and in the words of one economist: "tax you based on what you take out of the economy [consumption] and not what you put in [income]." On the other hand, politically-minded observers view consumption taxes as "dead

I used this book as a text for a masters-level tax policy class taught by the author, Joel Slemrod. Don't let this mislead you, the book is not written as a text, you will not find many graphs if any, and the language is clear and concise. The title tells you what it is: a citizen's guide. Maybe you don't think tax policy makes for beach reading, but this book is different. Additionally, Prof. Slemrod is fair and not ideological, so tax policy and suggested reforms are given their proper treatment in here. This book is NOT designed to be used in a screaming match with your relatives at Thanksgiving. You may also find yourself questioning your own opinions as you work through it, and reinforcing other opinions with strong facts and economic argument.

In an age where politicians spout off figures left and right that clearly contradict "the other side", being informed about the FACTS is essential. This book is exactly that. It is very fair, and unbiased -- it doesn't start from a political position and interpret the facts through that lense. Rather it attempts to take a thorough look at the tax system, and examine the economics of it before drawing any political conclusion. An impressive piece of work.

This is an outstanding discussion of U.S. tax policy, and I unequivocally recommend it. Having said that, let me add some constructive comments:1. A fresh edition would be welcome.2. There is a strong presumption of the correctness of market solutions. While there is mention of externalities, a bit more elaboration on pigovian sumptuary taxes (e.g., carbon tax) would be helpful.3. There is a general predisposition to treat total gdp as the maximand--and then add that moral judgments must be made with respect to issues such as income distribution. Might it not be better to set an objective function more explicitly inclusive of moral judgment, such as a maximand of median personal income over an extended time. I have not read all other comments, and if these points have been made (or refuted) before, I apologize to the originator.

After reading this, I have quite an insight into how our tax policy is conducted and how it affects us tax payers. Believe it or not, I felt somewhat powerful when finishing reading this due to the fact that

it tells you how the tax policy works and introduces different alternatives to our current tax policy. Knowledge truly is power.

Great book. Very readable. It's written in an entertaining style - not easy for a book about taxes - and yet it covers serious topics and is very informative. It provides a great quick overview of tax policy to help the reader sift through the political rhetoric of the daily news with enough knowledge to know what to look for and how to start analyzing what's being said.

A very interesting book, although I would only recommend it to readers with some experience regarding economics and taxes. Clemens Fuest one of Germany's most influential Economist advised me to read it and anyone who is interested in the effect of taxes to an economy or individual: read it!

Joel Slemrod wrote an excellent explanation of the US tax system. He provided tools to evaluate equity and efficiency of the system while avoiding political judgments...which is not easy to do when discussing tax policy.

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