

Tax and Transfers for Shared Prosperity

UNESCAP EEG
6 December 2016

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Overview

1. Tax system development and the social state
2. Concepts of tax/transfer equity
3. Tax-transfer: relationship between tax, cash transfers, work
4. Tax, gender equality and prosperity

1. Tax system development and the social state

Systemic challenges/System potential

Challenges

- Demography: ageing; workforce
- Inequality: top, bottom?
- Legitimacy: domestic politics of tax and austerity; fragile states; fairness; evasion
- Global digital economy: Mobility; enforcement; competition
- Environmental: resources losing value; transition and distributional costs

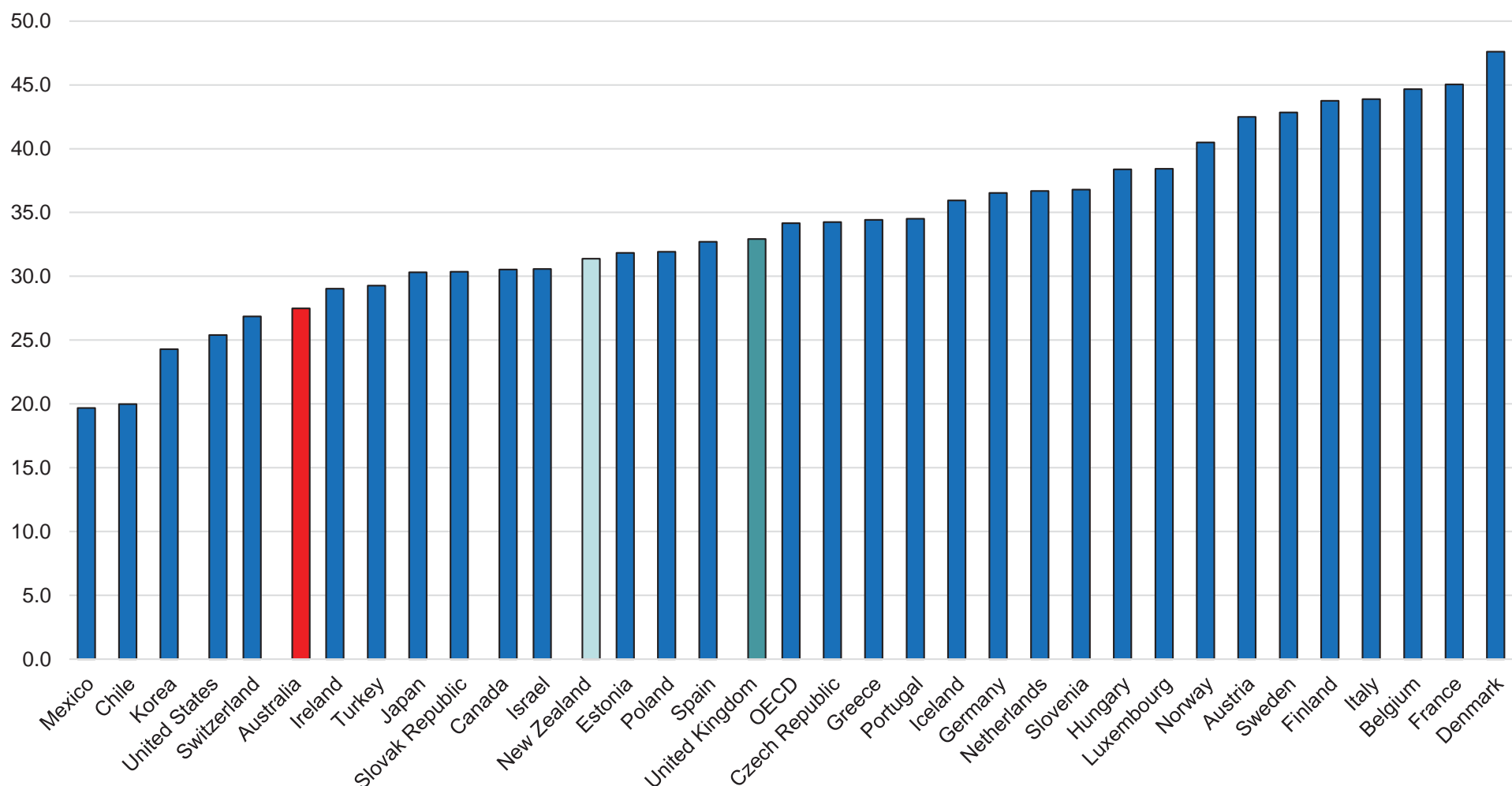
Potential adaptation

- Demography: women; older workers;
- Inequality: Demonstrated effectiveness of tax/transfers, education and health spending
- Legitimacy: rule of law; domestic politics of tax
- Global digital economy: New tax handles; technological solutions; harnessing intermediaries; coordination; tax sharing
- Environmental: taxing “bads”

History of the “tax state”

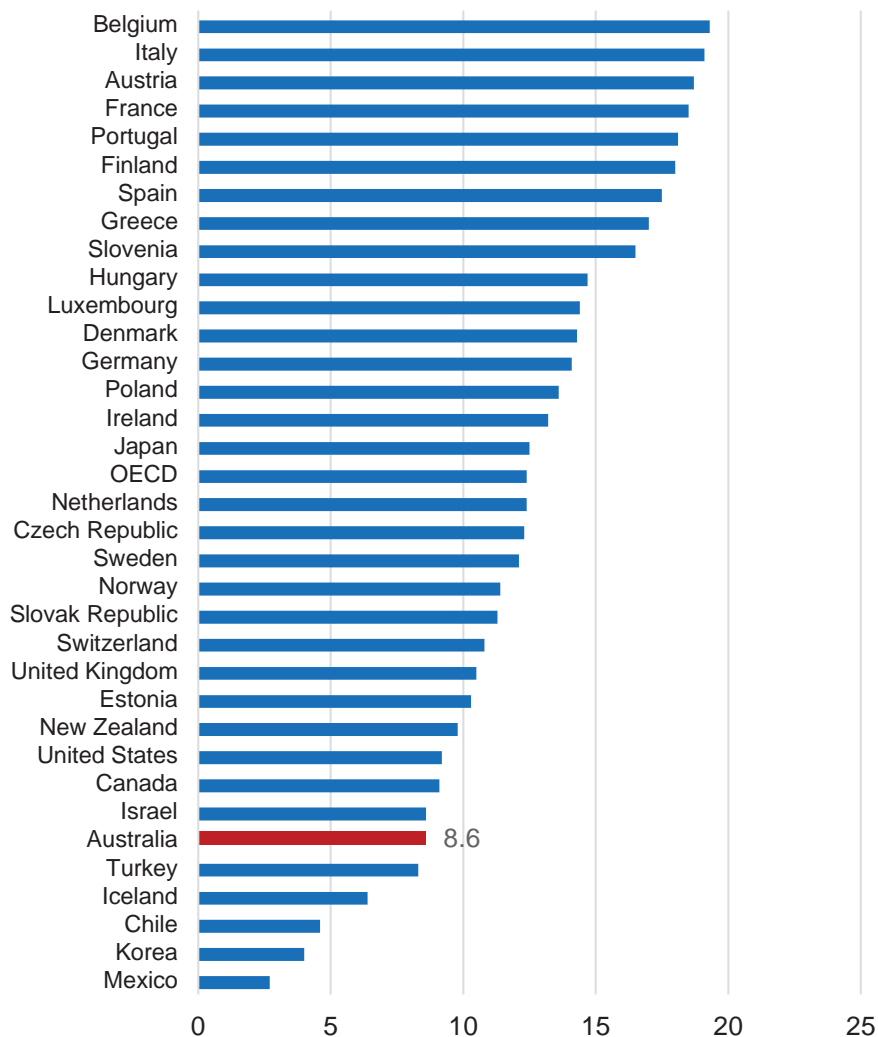
- Adam Smith, *Wealth of Nations* (1776): Taxes to fund govt
That sure, steady, and permanent revenue which can alone give security and dignity to government’
- Schumpeter in 1917
While the tax state has been able to survive rising costs of administration and war, changing attitudes towards property and demands for social expenditures offer a more ominous signal for its future. These may generate a crisis which the tax state cannot survive.’
- *Musgrave* in the 20th century: the developed country ‘tax state’ grew and thrived
- Empirical literature tells us each country has its own pathway to an equilibrium – which may be lower than we would like – and which is highly *contested*.

Total tax revenues, OECD countries, 2013 % of GDP

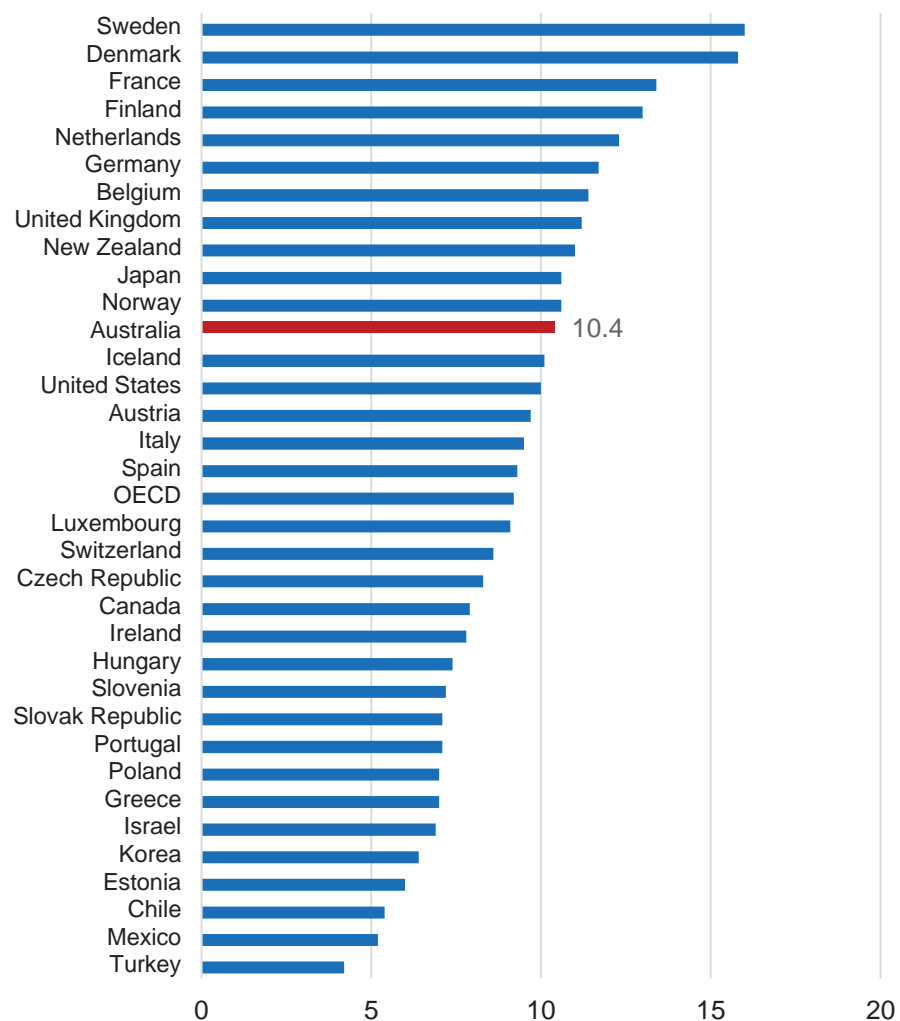


Tax and the Social State OECD, 2014 or nearest year (% of GDP)

Spending on cash benefits



Spending on Health and Services



https://www.yunbaogao.cn/report/index/report?reportId=5_1901

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xes in last 110 years

