

Tax Policy in a Nutshell

Taxes impact every individual and business in the United States and around the world. Countries are constantly changing, modifying, and occasionally reforming their tax systems. Understanding tax policy and implementing changes in the tax law that are consistent with sound tax policy is critically important. This compact guide explains essential concepts in tax policy, including theories of taxation and their implementation, criteria in evaluating a tax system, tax bases, the Haig-Simons definition of income, Samuelson depreciation, the Cary Brown Theorem, capital gains and losses, tax expenditures, the distribution of the tax burden, and issues in corporate and international taxation. The book discusses the tax policy considerations of the current state of the law, including the 2017 Tax Cuts and Jobs Act, the most comprehensive U.S. tax system reform in over thirty years.



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