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CANADA

INSTITUT DE RECHERCHE EN POLITIQUE PUBLIQUE (IRPP)

Luc Godbout, « Rétablir l'équilibre fiscal : au-delà de l'argent, des principes », *Options politiques*, mars 2007, 6 pages.

<http://www.irpp.org/po/archive/mar07/godbout.pdf>

Les principes à mettre en œuvre afin de régler de façon permanente le problème du déséquilibre fiscal.

● Les relations financières constituent un élément névralgique de toute fédération. Mais pour qu'elles fonctionnent bien, affirme Luc Godbout, professeur à la Chaire de recherche en fiscalité et finances publiques à l'Université de Sherbrooke, il faut adhérer à un certain nombre de principes, notamment la non-subordination de chaque ordre de gouvernement et une capacité fiscale adéquate. Or, selon lui, c'est justement parce qu'on s'est éloigné de ces principes de base que le déséquilibre fiscal est apparu au Canada. « Avant de statuer sur les sommes à consacrer au règlement du déséquilibre fiscal, il faut prendre le recul nécessaire pour d'abord déterminer ce qu'on vise comme objectifs avec les transferts fédéraux. » Il examine ici les cinq principes qui aideraient à solutionner durablement ce problème.

Éric Montpetit, « Le déséquilibre fiscal à l'heure du fédéralisme d'ouverture », *Options politiques*, mars 2007, 5 pages.

<http://www.irpp.org/po/archive/mar07/montpetit.pdf>

Le déséquilibre fiscal a-t-il vraiment été réglé?

● Depuis son discours de Québec, en décembre 2005, on a beaucoup parlé de la promesse de Stephen Harper de régler le déséquilibre fiscal et de pratiquer un fédéralisme d'ouverture. Mais en regard des difficultés que soulève la mesure exacte de ce déséquilibre, Éric Montpetit se demande comment les citoyens pourront effectivement conclure que le premier ministre a bel et bien tenu sa promesse. Trois « instruments » pourraient, selon lui, fournir des indices à ce chapitre : une augmentation des transferts fédéraux, un nouveau mode de calcul de la péréquation et un transfert de points d'impôt. Il les examine tour à tour et conclut que le plus prometteur est le troisième. « Mais si toutefois des gouvernements provinciaux devaient préférer des interventions fédérales dans leurs champs de compétence au transfert de points d'impôt, écrit-il, un gouvernement qui pratique le fédéralisme d'ouverture devrait accepter une solution asymétrique. »

FRASER INSTITUTE

Niels Veldhuis, Keith Godin et Jason Clemens, « The Economic Costs of Capital Gains Taxes », *Studies in Entrepreneurship Markets*, n° 4, février 2007, 33 pages.

<http://www.fraserinstitute.ca/admin/books/files/EcCostCapGain.pdf>

L'imposition des gains en capital doit être éliminée pour stimuler l'investissement et la croissance économique.

■ Capital gains taxes, like all forms of taxation, raise revenues for the government but also impose economic costs. Unfortunately, the cost of capital gains taxes is not limited to the amount of tax collected. Capital gains taxes impose additional costs on the economy because they reduce returns on investment and, thereby, cause individuals and businesses to alter their behavior. As a result, capital gains taxes have a substantial impact on the reallocation of capital, the stock of capital, and the level of entrepreneurship in Canada. Given the relative efficiency of other types of taxes, Canadian governments, both federal and provincial, should eliminate capital gains taxes. The revenue loss from such a move would be small given that capital gains taxes accounted for less than one percent (0.8%) of total federal and provincial government revenue in 2005/06. If lost revenues must be replaced, other, less costly, forms of taxation should be used. Eliminating capital gains taxes would substantially increase prosperity in Canada. In the words of former Federal Reserve Chairman Alan Greenspan, “[t]he major impact [of the capital gains tax] is to impede entrepreneurial activity and capital formation. While all taxes impede economic growth to one extent or another, the capital gains tax is at the far end of the scale. I argued that the appropriate capital gains tax was zero.”

Jason Clemens, Niels Veldhuis et Milagros Palacios, « Fiscal Performance Index, 2007 », *Fraser Alert*, février 2007, 11 pages.

<http://www.fraserinstitute.ca/admin/books/files/Fiscal%20performance.pdf>

Index de performance fiscale : le Québec classé avant-dernier parmi les gouvernements fédéral et provinciaux.

● Governments across Canada are facing increasing pressures on a number of fronts: calls to increase spending, particularly in areas like health and education; demands for legislated debt reduction; and certainly not least, calls for greater tax competitiveness. The ability of governments to balance these pressures and pursue sound fiscal policy over both the shorter and longer terms can be a critical determinant of long-term economic success. As such, governments in Canada must be held accountable for their fiscal performance. The objective of this Fraser Alert is to provide Canadians with information necessary to judge government performance in taxing, spending, and managing financial resources. Specifically, the Fiscal Performance Index (FPI) measures the performance of the federal and provincial governments on a variety of measures of government spending, tax rates and revenues, and debts and deficits from 2001/02 to 2005/06.

ASSOCIATION D'ÉTUDES FISCALES

Brian J. Arnold, « Policy Forum: The Supreme Court and the Interpretation of Tax Statutes – Again », (2006), vol. 54, n° 3, *Revue fiscale canadienne* 677, 11 pages.

<http://www.ctf.ca/PDF/06ctj/2006ctj3-arnold.pdf>

Commentaires sur l'interprétation des lois fiscales par la Cour suprême, à la lumière de l'arrêt *Placer Dome*.

● This brief note analyzes the Supreme Court's comments on statutory interpretation in the recent *Placer Dome* case, particularly in light of the court's earlier comments in *Canada Trustco* on the proper approach to the interpretation of tax statutes. The author concludes that the court's approach to statutory interpretation has not changed but remains flawed.

Marsha Reid, « Trends in Global Pension Funds: The Irish Common Contractual Fund », vol. 54, n° 4, *Revue fiscale canadienne* 835 (précis).

http://www.ctf.ca/PDF/06ctj/06ctj4_reid.pdf

Analyse des problèmes soulevés par la gestion des caisses de retraite dans le contexte international, et des avantages du modèle irlandais.

● Les caisses de retraite ont souvent recours à un instrument de placement collectif pour structurer leurs placements. Le regroupement d'actifs peut se traduire par des économies d'échelle et une réduction des coûts ainsi que par une diversification accrue des placements et une gestion efficace de la politique de placement de la caisse. Bien que l'instrument de placement collectif puisse être utilisé pour les placements transfrontaliers, la préservation de la neutralité fiscale pour la caisse de retraite demeure l'un des défis que pose la mondialisation des placements. Dans un tel contexte mondial, la retenue d'impôt constitue le problème fiscal le plus important. La retenue d'impôt représente un coût absolu pour le rendement des investissements de la caisse de retraite. L'interposition d'un instrument de placement collectif mondial entre la caisse de retraite et le placement peut compliquer le problème de la retenue d'impôt et entraîner des coûts fiscaux additionnels. Comme les caisses de retraite font l'objet de pressions accrues depuis les dernières années, elles manifestent un intérêt renouvelé pour l'utilisation d'instruments de placement collectifs mondiaux fiscalement efficaces pour structurer leurs placements. L'un de ces instruments est le « common contractual fund » (CCF) irlandais. Cet article porte sur les caractéristiques du CCF irlandais dans le contexte des problèmes actuels qui se posent aux caisses de retraite mondiales, le traitement fiscal réservé au CCF selon la Loi de l'impôt sur le revenu au Canada et la pertinence de cet instrument de placement pour les caisses de retraite canadiennes.

Lara Friedlander and Scott Wilkie, « Policy Forum: The History of Tax Treaty Provisions—And Why It Is Important To Know About It », vol. 54, n° 4, *Revue fiscale canadienne* 907, 15 pages.

http://www.ctf.ca/PDF/06ctj/06ctj4_friedlander.pdf

Comment l'étude de l'historique du développement des conventions fiscales peut influencer leur interprétation et leur application.

● International, and largely bilateral, income tax treaties perform the significant function of coordinating the interaction of otherwise separate income tax regimes to allocate shared tax bases between nations otherwise able to assert legitimate claims to tax income that is somehow connected to each of them. Inevitably, treaties are compromises between disparate national tax and legal systems and between the tax policy objectives underlying national tax systems. The increasing importance of tax treaties is reflected by, among other things, the importance attached to refining the “permanent establishment” notion and how to attribute profits to a permanent establishment, which are continuing preoccupations of the Organisation for Economic Co-operation and Development and its member nations. There is a rich history underlying the development of modern tax treaties, dating back to the early work sponsored by the League of Nations in the 1920s. Even if some of this work has been eclipsed by modern model income tax conventions and the terms of specific bilateral income tax treaties, it is still important to know the kind of debate that has taken place and the intellectual struggles that have accompanied the adoption of the treaty conventions that play an increasingly important role in allocating international income, particularly where tangible national associations of that income may be difficult to establish. In this article, the authors reflect on the importance of tax treaty history and comment on international developments aimed at making that history accessible.

INSTITUT ÉCONOMIQUE DE MONTRÉAL

Robert Gagné, « Les commissions scolaires et la taxe scolaire ont-elles encore une raison d'être? », *Notes économiques*, 28 février 2007, 4 pages.

http://www.iedm.org/uploaded/pdf/fevrier07_fr.pdf

Note économique sur le rôle des commissions scolaires et leur financement.

- Une forte augmentation des rôles d'évaluation municipale a contraint des commissions scolaires de plusieurs régions du Québec à annoncer des hausses exorbitantes de la taxe scolaire pour 2006-2007 dépassant parfois 50%. Le gouvernement du Québec est intervenu pour limiter cette hausse aux environs de 4%. Cette controverse a toutefois relancé le débat sur la pertinence et le bien-fondé de l'imposition foncière comme mode de financement complémentaire des commissions scolaires, et des commissions scolaires elles-mêmes comme institutions. Plus d'un siècle et demi après leur création, jouent-elles toujours un rôle nécessaire dans la gestion du système d'éducation? Peut-on envisager un autre arrangement plus équitable et efficace?

ÉTATS-UNIS

TAX POLICY CENTER (URBAN INSTITUTE/BROOKINGS INSTITUTION)

Greg Leiserson, *The 15 Percent Rate on Capital Gains: A Casualty of the Alternative Minimum Tax*, 7 mars 2007, 3 pages.

http://www.taxpolicycenter.org/UploadedPDF/901052_Capital_Gains.pdf

Discussion portant sur l'interaction entre le taux d'imposition du gain en capital et l'impôt minimum de remplacement.

- Tax rate reductions on long-term capital gains and qualifying dividends were a key, highly touted component of the tax cuts passed in the Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA). However, like the 2001–2006 tax cuts more broadly, taxpayers affected by the individual alternative minimum tax (AMT) may not pay the advertised lower rates. This article explains the interaction between the capital gains rate and the AMT and provides example tax calculations for two sample taxpayers.

Jeff Rohaly et Greg Leiserson, *What is Responsible for the Growth of AMT?*, 13 mars 2007, 4 pages.

http://www.taxpolicycenter.org/UploadedPDF/901053_Responsible_AMT.pdf

Les raisons qui expliquent l'augmentation du pourcentage de la population assujettie à l'impôt minimum de remplacement.

- Under current law, the number of taxpayers affected by the alternative minimum tax (AMT) is projected to rise from about 4 million in 2006 to more than 23 million in 2007 and more than 32 million in 2010. On average, taxpayers affected by the AMT in 2010 will owe an additional \$3,600 in taxes. Two primary culprits are responsible for this impending explosion: the failure to index the AMT for inflation and the 2001–2006 tax cuts. This article illustrates the growth of the AMT that would have taken place if the different incarnations of the tax that have existed since 1990 were in place today and explains the reasons for the changes in the projections under each scenario.

Leonard E. Burman, *Fairness in Tax Policy: Testimony Before Subcommittee on Financial Services and General Government, House Appropriations Committee*, 5 mars 2007, 14 pages.
http://www.taxpolicycenter.org/UploadedPDF/901050_Burman_Fairness.pdf

Témoignage du directeur du Tax Policy Center devant le Subcommittee on Financial Services and General Government, House Appropriations Committee, en ce qui concerne les inégalités du système fiscal américain.

● In this testimony, Burman summarizes the trends in inequality, examines the role the federal tax system has played in mitigating inequality, and discusses the effect of the tax cuts enacted since 2001. He concludes that while the income tax system provides one mechanism of redistributing the gains of our dynamic free-market economy more equitably, the immediate benefits of the recent tax cuts have accrued disproportionately to those with very high incomes and have undermined tax progressivity. Without knowing how they will be financed, it is impossible to determine how these tax cuts will ultimately affect the distribution of economic burdens in the United States.

C. Eugene Steuerle, *Restoring Professionalism to Professions*, 30 avril 2007, 2 pages.
http://www.taxpolicycenter.org/UploadedPDF/1001073_Restoring_Professionalism.pdf

Discussion portant sur le professionnalisme des avocats et comptables dans leur pratique en matière de fiscalité.

● At a recent Tax Analysts session on the administration of the tax laws for large and midsize businesses, former IRS Commissioner Larry Gibbs spoke out, as he has done frequently, on the importance of professionalism. His concerns relate to the fundamental issue of whether we can count on professionals—largely accountants and lawyers—to maintain a viable tax system through their allegiance to high professional standards. This article discusses the importance these high professional standards and encourages readers to take concerns about a decline in professionalism seriously.

Eric Toder, *Energy Taxation: Principles and Interests*, 8 mai 2007, 4 pages.
http://www.taxpolicycenter.org/uploadedpdf/1001077_energy_taxation.pdf

Discussion portant sur l'imposition des sources d'énergie.

● Energy policy is an important subject these days, as Americans become increasingly aware of the costs of what President Bush has called “our addiction to oil” and the environmental costs of growing world consumption of fossil fuels. Although some foreign oil comes from friendly and politically stable countries, the world price of oil depends heavily on output in potentially hostile, war-torn, and politically unstable regions. Policy changes can help us adjust over time to an economy that uses less oil and generates less greenhouse gas emissions. This article discusses some tax policies, including energy taxes and energy tax incentives, that can be crucial components of an energy policy that addresses global warming and energy security concerns.

URBAN INSTITUTE

Leonard E. Burman, Jason Furman, Greg Leiserson et Robertson Williams, *The President's Proposed Standard Deduction for Health Insurance: An Evaluation*, 14 février 2007, 25 pages.
http://www.urban.org/UploadedPDF/411423_Presidents_Standard_Deduction.pdf

Analyse de la nouvelle déduction qui vise à inciter la population américaine à souscrire à un plan d'assurance maladie.

● The paper describes the new standard deduction for health insurance, proposed in the FY2008 Budget, and evaluates the extent to which it would meet its stated goals of expanding health insurance coverage and restraining healthcare spending, and its effects on the distribution of tax burdens in the short and long terms. The basic approach would improve the market for health insurance, but inadequate attention was paid to problems in the nongroup market or those facing households with low incomes. In consequence, the plan could actually reduce overall insurance coverage. The paper suggests a variety of ways in which the proposal could be improved so more people would be covered, including those with low incomes or in poor health.

CENTER ON BUDGET AND POLICY PRIORITIES

Aviva Aron-Dine et Robert Greenstein, *The 2001 and 2003 Tax Cuts and Small Business*, 21 mars 2007, 4 pages.

<http://www.cbpp.org/3-21-07tax.pdf>

Contrairement aux objectifs annoncés, les réductions d'impôt de 2001 et 2003 profitent davantage aux particuliers à revenu élevé qu'aux propriétaires de petites et moyennes entreprises.

● Tax-cut supporters often claim that the reductions in the top income tax rates enacted in 2001 are vitally important to small business owners. In fact, just 1.3 percent of tax filers with small business income benefited in 2004 from the reduction in the top income tax rate enacted in 2001. Just 2.6 percent benefited from the reductions in either of the top two tax rates. Over half of the tax cuts that have gone to households with small business income have gone to the 8 percent of such households with incomes exceeding \$200,000 a year. Most small business owners have not received large tax cuts. The Administration classifies all wealthy investors with passive business investments as “small business owners,” regardless of whether they have anything to do with operating the business in question or have ever set foot in it. Under the Administration’s definition, President Bush and Vice President Cheney are classified as “small business owners”.

Aviva Aron-Dine, *Have the 2001 and 2003 Tax Cuts Made the Tax Code More Progressive?*, 19 mars 2007, 4 pages.

<http://www.cbpp.org/3-19-07tax.pdf>

Les baisses d'impôt de 2001 et 2003 auraient rendu le système fiscal américain plus régressif.

● With debate beginning on the Senate budget resolution, congressional supporters of the 2001 and 2003 tax cuts have begun recycling old arguments for extending all of these tax cuts. Among these is the claim that the tax cuts have made the tax code more progressive. The reality is that the tax cuts have made the tax code more regressive. A progressive tax code is one that makes the distribution of after-tax income more equal than the distribution of pre-tax income, and one tax code is “more progressive” than another if it has a larger effect in reducing income inequality. So, in order for the 2001 and 2003 tax cuts to have made the tax code more progressive, after-tax incomes would have to be less unequal today than if the tax cuts had not occurred. In fact, however, the reverse is true: the tax cuts made the distribution of after-tax income more unequal. When fully in effect, the 2001 and 2003 tax cuts will increase the incomes of high-income households by a much larger percentage than the incomes of low- or middle-income households, according to estimates by the nonpartisan Urban-Brookings Tax Policy Center.

Michael Mazerov, *State Corporate Tax Disclosure: The Next Step in Corporate Tax Reform*, 13 février 2007, 69 pages.

<http://www.cbpp.org/2-13-07sfp.pdf>

Les États américains devraient obliger les sociétés à rendre disponibles publiquement les informations relatives à leurs impôts sur les bénéficiaires.

■ Data from numerous sources suggest that something is seriously wrong with the state corporate income tax. The share of tax revenue supplied by this tax in the 45 states that levy it fell from more than 10 percent in the late 1970s to less than 7 percent today. Also, many state-specific studies have found that most corporations filing income tax returns paid the minimum corporate tax — often \$0 — even in years in which the economy was growing strongly. A vigorous debate is occurring about the meaning of these data. This debate is unlikely to be resolved satisfactorily unless much more information about state corporate tax payments enters the public domain. States can take a major step toward this goal by mandating public disclosure of the amount of corporate income tax that specific corporations pay to specific states. Such a change would help show policymakers and the public whether the corporate income tax is structured in a way that ensures all corporations doing business in the state are paying their fair share of tax; it would shed light on the effectiveness of tax policies designed to promote economic development; and it would stimulate any needed reform of the state's corporate income tax system. In short, corporate tax disclosure would help illuminate the real-world outcomes of a state's corporate tax laws and policies and facilitate reforms if needed. This report presents for consideration by state policymakers a "Model State Corporate Income Tax Disclosure Act." The Act, which could be enacted by a state legislature, would mandate company-specific corporate tax disclosure by all publicly traded corporations and their subsidiaries doing business in the state. Its provisions seek to balance the public's need for information related to critical tax policy issues against the need to minimize the burden of complying with the disclosure requirement and the possibility of placing some corporations at a disadvantage vis-à-vis their competitors.

NATIONAL TAX JOURNAL

Larry M. Bartels, « A Tale of Two Tax Cuts, a Wage Squeeze, and a Tax Credit », vol. 59, n° 3, *National Tax Journal* 403, septembre 2006, 21 pages.

Résumé : <http://ntj.tax.org>

Comment la politique partisane influence les politiques fiscales, sans tenir compte de l'opinion publique.

● Major developments in tax policy seem less affected by public preferences than by ideological convictions of partisan elites. The Bush administration's massive tax cuts attracted broad but quite superficial and seemingly confused public support. The estate tax flourished for decades despite considerable public antipathy, but was phased out within five months after Republicans captured the presidency and Congress in 2001. Meanwhile, the public has strongly and consistently favored increases in the minimum wage, but its real value has declined by 40 percent since 1968, while the Earned Income Tax Credit, which was much more tenuous public support, has expanded dramatically.

Richard M. Bird, Jack M. Mintz et Thomas A. Wilson, « Coordinating Federal and Provincial Sales Taxes: Lessons from the Canadian Experience », vol. 59, n° 4, *National Tax Journal* 889, décembre 2006, 15 pages.

Résumé : <http://ntj.tax.org>

L'expérience canadienne démontre la faisabilité d'un régime de taxes à la consommation à deux paliers dans un état fédéral.

● Canada has operated both a federal value-added tax (the GST) and two variants of provincial VATs for the last 15 years. In addition, several provinces have continued to operate retail sales taxes similar to those in most US states. A brief review of experience around the world with "two-level" sales taxes indicates that Canadian experience is the most relevant international experience for the US to consider. We conclude that the Canadian case suggests that the introduction of a federal VAT in the US would not create any great technical problems for either the states or business.

Michael Keen et Stephen Smith, « VAT Fraud and Evasion: What Do We Know and What Can Be Done? », Vol. 59, n° 4, *National Tax Journal* 861, décembre 2006, 27 pages.

Abonnés ProQuest: [texte intégral](#)

Résumé : <http://ntj.tax.org>

Les risques d'évasion fiscale associés à la taxe sur la valeur ajoutée.

● Like any tax, the VAT is vulnerable to evasion and fraud. But its credit and refund mechanism offers unique opportunities for abuse, and this has recently become an urgent concern in the European Union (EU). This paper describes the main forms of noncompliance distinctive to a VAT, considers how they can be addressed, and assesses evidence on their extent in high-income countries. While the practical significance of current difficulties in the EU should not be overstated, administrative measures alone may prove insufficient to deal with them, and a fundamental redesign of the VAT treatment of intra-community trade may be required. The current difficulties in the EU largely reflect circumstances that would not apply in the U.S.

JOINT COMMITTEE ON TAXATION

Joint Committee on Taxation, *Description of revenue provisions contained in the president's fiscal year 2008 budget proposal*, mars 2007, 310 pages.

<http://www.house.gov/jct/s-2-07.pdf>

Description et analyse des propositions budgétaires 2007-2008 par le JCT.

● This document provides a description and analysis of the revenue provisions modifying the Internal Revenue Code of 1986 (the "Code") that are contained in the President's fiscal year 2008 budget proposal, as submitted to the Congress on February 5, 2007. The document generally follows the order of the proposals as included in the Department of the Treasury's explanation of the President's budget proposal. For each provision, there is a description of present law and the proposal (including effective date), a reference to relevant prior budget proposals or recent legislative action, and an analysis of policy issues related to the proposal.

ROYAUME-UNI

INSTITUTE FOR FISCAL STUDIES

Hans Fehr et Heinrich Jess, « Who Benefits from the Reform of Pension Taxation in Germany? », *Fiscal Studies*, vol. 28, n° 1, p. 73-101, mars 2007, 29 pages.

Résumé et pour commander: <http://www.blackwell-synergy.com/doi/abs/10.1111/j.1475-5890.2007.00048.x>

Analyse des impacts des nouvelles dispositions législatives concernant les revenus de pensions en Allemagne.

● The present paper quantifies the revenue, distributional and efficiency effects of the recent reform of pension taxation in Germany. The starting point is the new legislation, which has introduced a switch to the deferred taxation of retirement benefits starting in 2005. We compare this reform with an alternative transition proposed by the Federation of German Pension Insurance Institutes (VDR), where double taxation is avoided at the cost of higher revenue losses. Our simulations indicate significant growth and efficiency gains from the new tax legislation. Winners from the reform are mainly younger workers, while older workers, civil servants and the self-employed will lose. The VDR proposal would have resulted in higher efficiency gains, but also in stronger distributional consequences.

Mike Brewer, James Browne, Claire Crawford et Genevieve Knight, *The lone parent pilots after 12 to 24 months: an impact assessment of In-Work Credit, Work Search Premium, Extended Schools Childcare, Quarterly Work Focused Interviews and New Deal Plus for Lone Parents*, mars 2007, 172 pages.
<http://www.dwp.gov.uk/asd/asd5/rports2007-2008/rrep415.pdf>

Évaluation d'un projet pilote d'aide fiscale aux parents monoparentaux occupant un emploi en Grande-Bretagne.

● From April 2004, a set of Government policies designed to help lone parents into work have been piloted in various combinations in a number of Jobcentre Plus districts in Great Britain. The five policies are: In Work Credit (IWC), Work Search Premium (WSP), Extended Schools Childcare (ESC) and Childcare Tasters, Quarterly Work Focused Interviews (QWFIs) for lone parents whose youngest child is aged 12 or over in Local Education Authorities (LEAs) in which an ESC pilot is operating (ESQWFI), and New Deal Plus for Lone Parents (ND+fLP), hereafter collectively referred to as 'the lone parent pilots' (LPPs or 'the pilots'). The pilots were rolled out in four Phases, the first three of which are analysed in this report. This report estimates the impact of the LPPs on lone parents who have received Income Support (IS) or Jobseeker's Allowance (JSA) for at least 12 months. It uses a difference-in-differences (DiD) estimator, and makes use of lone parents in districts not operating a pilot as a comparison group. The data covers the first 12 months (Phase 3 districts) to the first 24 months (Phase 1 districts) of the pilots' operation, and so should be seen as giving the early impacts. Impacts were estimated separately for the stock of lone parents who had been on benefit for at least 12 months when the pilots began, and the flow sample of lone parents whose claim of IS/JSA reached 12 months after the pilots began.

INTERNATIONAL

ORGANISATION DE COOPÉRATION ET DE DÉVELOPPEMENT ÉCONOMIQUES (OCDE)

Centre de politique et d'administration fiscales, *Improving the Resolution of Tax Treaty Disputes*, février 2007, 52 pages.
<http://www.oecd.org/dataoecd/17/59/38055311.pdf>

Le Modèle de Convention fiscale de l'OCDE a été modifié pour inclure une possibilité d'arbitrage lorsque des différends transfrontaliers sont non résolus après une période de deux ans.

■ Les pays de l'OCDE ont décidé d'élargir l'éventail des mécanismes disponibles aux sociétés et particuliers engagés dans des différends fiscaux transfrontaliers en acceptant la possibilité de recourir à l'arbitrage en cas d'échec d'autres moyens pour résoudre ces désaccords. La décision est importante aussi bien pour les sociétés qui investissent en dehors de leur pays d'origine que pour les particuliers qui vivent et travaillent dans différents pays. Les différends fiscaux transfrontaliers peuvent se produire lorsque deux États invoquent des droits contradictoires en vue d'imposer un particulier ou une société. A mesure que les échanges internationaux augmentent et qu'un nombre croissant de personnes travaillent à l'étranger, de tels différends risquent de se produire de plus en plus fréquemment. Pour faire face à cette éventualité, le Comité des affaires fiscales de l'OCDE a accepté de modifier le Modèle de Convention fiscale de l'OCDE, qui sert de base à la plupart des négociations entre les pays sur les questions fiscales, en prévoyant la possibilité d'un arbitrage des différends transfrontaliers qui restent non résolus pendant plus de deux ans. Le mécanisme de la procédure amiable a bien fonctionné dans le passé mais au cours des dernières années, le nombre de différends transfrontaliers comme la complexité des affaires en cause ont augmenté et les questions non résolues sont devenues plus fréquentes. L'impossibilité de résoudre certaines affaires peut être due à diverses raisons, comme par exemple des désaccords sur ce qui constitue un établissement stable, sur l'interprétation d'une clause d'une convention ou sur l'évaluation de biens incorporels ou de services. L'impossibilité de régler une affaire aboutit généralement à une double imposition, ce qui peut constituer un obstacle majeur aux activités transfrontalières. La Convention d'arbitrage de l'Union européenne prévoit l'arbitrage des affaires de prix de transfert non résolues entre pays membres de l'Union. Toutefois, le nouvel accord de l'OCDE n'est pas limité aux questions de prix de transfert et a donc un champ d'application plus large.

Centre de politique et d'administration fiscales, *Les impôts sur les salaires 2005-2006*, Éditions OCDE, février 2007, 472 pages.

Pour commander :

http://www.oecd.org/document/30/0,2340,fr_2649_37427_38168414_1_1_1_37427,00.html

Statistiques sur les niveaux d'imposition des salaires dans les pays de l'OCDE.

● Le recueil annuel de données fiscales de l'OCDE fait apparaître peu de changements dans le niveau d'imposition des salariés dans les différents pays de l'OCDE, la Turquie, la Pologne et la France appliquant le prélèvement le plus élevé à un couple marié disposant d'un seul revenu égal au salaire moyen et ayant deux enfants tandis que l'Irlande, la Nouvelle-Zélande et l'Islande appliquent le prélèvement le plus faible. Les impôts sur les salaires comparent les pourcentages des gains des salariés prélevés par les administrations sous forme d'impôts dans les pays de l'OCDE en calculant ce qui est désigné sous le nom de "coin fiscal", c'est-à-dire la différence entre les coûts de main-d'œuvre pour l'employeur et le salaire net disponible du salarié, compte tenu de toutes les prestations en espèces versées dans le cadre des programmes publics d'aide sociale. Le coût global de la main-d'œuvre constitue un facteur essentiel dans les décisions de recrutement des entreprises et, par conséquent, il a une incidence indirecte sur l'évolution du chômage.

Edward Whitehouse, *Pensions Panorama: Retirement-Income Systems in 53 Countries*, 13 février 2007, 254 pages.

<http://213.253.134.43/oecd/pdfs/browseit/8106101E.PDF>

Étude discutant des différents régimes de pensions existant dans les pays membres et certains pays non-membres de l'OCDE.

■ Pensions Panorama provides a compendium of facts and analysis that should inform policy making and public debate about retirement-income systems around the world. Reforming pensions is a central policy issue in developed and developing countries alike. However, it is challenging and controversial because it involves long-term planning by governments faced with numerous short-term pressures. Pension reform usually provokes heated ideological debates and, often, street protests. There are valuable lessons to be learned from other countries' pension systems and their experiences of retirement-income reforms. However, national pension systems are very complicated and international comparisons are consequently very difficult. Many international analyses get bogged down in institutional, technical, and legal detail, making it impossible to transfer policy lessons between countries. This study combines painstaking, rigorous analysis with clear, easy-to-understand presentation of empirical results. Pensions Panorama does not advocate any particular kind of pension system or type of pension reform. International comparisons of retirement-income regimes to date have tended to focus on the question of fiscal and financial sustainability: whether the pension promises made to today's workers will be affordable in the future. Much less attention has been paid to the future adequacy of pension benefits, to the impact of pension reforms on the distribution of income among older people, and on the means to combat old-age poverty. These issues, which may be termed social sustainability, are a core concern of this study. The OECD published the report *Pensions at a Glance: Public Policies across OECD Countries in 2005*. This study extends the analysis to cover 23 countries that are not members of the OECD. These nations lie in three different regions of the world: Eastern Europe and Central Asia, Latin America and the Caribbean, and the Middle East and North Africa. Together, the countries covered in this report account for a quarter of the world's population and approximately 58 percent of workers around the world who are covered by formal pension systems.

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