



Chaire en fiscalité et en finances publiques

Bulletin de veille

6 septembre 2016



CANADA

CHAIRE EN FISCALITÉ ET EN FINANCES PUBLIQUES (CFFP)

J. St-Cerny-Gosselin et L. Latulippe, « [Le Canada et l'échange de renseignements fiscaux](#) », Août 2016, outil interactif.

Un outil interactif pour visualiser les accords du Canada en matière d'échange de renseignements fiscaux

À l'échelle mondiale, les administrations fiscales reconnaissent depuis plusieurs années la nécessité de coopérer afin d'obtenir des informations de l'étranger. Différents mécanismes encadrant l'échange d'information ont ainsi été développés au fil du temps, notamment par l'OCDE. Le nouvel outil interactif de la Chaire de recherche en fiscalité et en finances publiques, développé par Julie St-Cerny-Gosselin et Lyne Latulippe, vise à faire le point sur l'évolution des mécanismes d'échange de renseignements fiscaux sur demande (ÉRFD) et automatique (ÉARF) dont dispose le Canada.

FRASER INSTITUTE

M. Palacios, C. Lammam et F. Ren, « [Taxes versus the Necessities of Life: The](#)

[Canadian Consumer Tax Index, 2016 Edition](#) », Août 2016, 11 p.

Le fardeau fiscal de la famille moyenne au Canada est plus élevé en 2015 qu'il ne l'était en 1961

The Canadian Consumer Tax Index tracks the total tax bill of the average Canadian family from 1961 to 2015. Including all types of taxes, that bill has increased by 1,939% since 1961.

Taxes have grown much more rapidly than any other single expenditure for the average Canadian family: expenditures on shelter increased by 1,425%, clothing by 746%, and food by 645% from 1961 to 2015.

The 1,939% increase in the tax bill has also greatly outpaced the increase in the Consumer Price Index (706%), which measures the average price that consumers pay for food, shelter, clothing, transportation, health and personal care, education, and other items.

The average Canadian family now spends more of its income on taxes (42.4%) than it does on basic necessities such as food, shelter, and clothing combined (37.6%). By comparison, 33.5% of the average family's income went to pay taxes in 1961 while 56.5% went to basic necessities.

In 2015, the average Canadian family earned an income of \$80,593 and paid total taxes equaling \$34,154 (42.4%). In 1961, the average family had

an income of \$5,000 and paid a total tax bill of \$1,675 (33.5%).



ÉTATS-UNIS

CONGRESSIONAL BUDGET OFFICE

Congressional Budget Office / Joint Committee on Taxation, « [The Distribution of Asset Holding and Capital Gains](#) », Août 2016, 47 p.

La distribution du gain en capital en 2010 varie énormément en fonction des revenus et de l'âge du contribuable

In this report, the Congressional Budget Office and the staff of the Joint Committee on Taxation (JCT) examine the distribution of capital assets and net capital gains and losses in 2010 by type of asset and by the income and age of the asset holder. The analysis of asset holdings is based on data from the Survey of Consumer Finances (SCF), a survey of the finances of U.S. families (consisting of a homeowner or renter, his or her spouse, and their dependent children) that the Board of Governors of the Federal Reserve System conducts every three years. To analyze capital gains reported by taxpayers on their returns, CBO and JCT used information from two different data sets compiled by the Internal Revenue Service (IRS). This report focuses on 2010 because it is the most recent year for which information was available from all three of those data sets at the time that the analysis in this report was undertaken.

INSTITUTE ON TAXATION AND ECONOMIC POLICY (ITEP)

ITEP, « [Sales Tax Holidays: An Ineffective Alternative to Real Sales Tax Reform](#) », 11 juillet 2016, 4 p.

Les congés fiscaux sont mal ciblés et de trop courte durée pour être efficaces

Sales taxes are an important revenue source, composing close to half of all state tax revenues. But sales taxes are also inherently regressive because

the lower a family's income, the more the family must spend on goods and services subject to the tax. Lawmakers in many states have enacted "sales tax holidays" (at least 17 states will hold them in 2016), to provide a temporary break on paying the tax on purchases of clothing, school supplies, and other items. While these holidays may seem to lessen the regressive impacts of the sales tax, their benefits are minimal. This policy brief examines sales tax holidays, identifies the many problems associated with them, and concludes that they have more political than policy benefits. of these taxes have enacted "sales tax holidays" that provide temporary sales tax breaks for purchases of clothing, computers, and other items. This policy brief looks at sales tax holidays as a tax reduction device.

TAX FOUNDATION

K. Pomerleau et K. Adams, « [A Comparison of the Tax Burden on Labor in the OECD, 2016](#) », Août 2016, 13 p.

La classe moyenne supporte une large part du fardeau fiscal

Average wage earners in the United States face two major taxes: the individual income tax and the payroll tax (levied on both the employee and the employer).

Although a little more than half of a U.S. worker's payroll tax burden is paid by his employer, the worker ultimately pays this tax through lower take-home pay.

The total tax burden faced by average wage earners in the United States is 31.7 percent of their pretax earnings, paying \$17,558 in taxes in 2015, with \$9,167 in individual income taxes and \$8,391 in payroll taxes.

The total tax burden faced by average U.S. workers is the 24th highest in the OECD, below the 34-country average of 35.9 percent.

Many OECD countries have high payroll taxes, such as France, which places the highest payroll tax burden of 37.7 percent on average workers.

In some countries, over 50 percent of workers' total tax burden is paid by their employers.

The tax burden for families in OECD countries is 25.3 percent lower on average than the tax burden on single, childless workers.

TAX FOUNDATION

K. Pomerleau et E. Potosky, « [Corporate Income Tax Rates around the World, 2016](#) », Août 2016, 8 p.

La baisse des taux d'imposition des sociétés à travers le monde menace la compétitivité des États-Unis

The United States has the third highest general top marginal corporate income tax rate in the world, at 38.92 percent. Due to the recent reduction in Chad's corporate tax rate, the U.S. rate is exceeded only by the United Arab Emirates and Puerto Rico.

The worldwide average top corporate income tax rate, across 188 countries and tax jurisdictions, is 22.5 percent. After weighting by each jurisdiction's GDP, the average rate is 29.5 percent.

By region, Europe has the lowest average corporate tax rate, at 18.88 percent (26.22 percent, weighted by GDP). The G7 has the highest simple average, at 30.21 percent.

Larger, more industrialized countries tend to have higher corporate income tax rates than developing countries.

The worldwide average corporate tax rate has declined since 2003 from 30 percent to 22.5 percent.

Every region in the world has seen a decline in its average corporate tax rate in the past thirteen years.

TAX POLICY CENTER

A. Morris, « [11 essential questions for designing a policy to price carbon](#) », 8 juillet 2016, 18 p.

Réflexion à propos de la mise en place d'une bonne taxe sur le carbone

Economists widely advocate establishing a price on carbon as a central means of reducing greenhouse gas emissions and the risks of global climatic disruption and ocean acidification. To be sure, a price on carbon is necessarily one part of a broader climate policy portfolio that includes diplomatic engagement, research, investments in adapting to a changing climate, assistance for vulnerable populations, and other aspects of the challenge. What follows are eleven essential design questions to consider when designing a carbon charge. Each question has several potential answers with their own considerations, pro and con (recognizing that one person's pro can be another person's con). To inform your own thoughts on how a price on carbon should work, imagine you are a policymaker and think through how you would address each of the following questions. The goal here is to elucidate at a high level the options for carbon pricing policy design, not to build the case for a carbon price itself or quantify the benefits or costs of specific approaches.

TAX POLICY CENTER

J. Nunns and J. Rosenberg, « [A Federal Consumption Tax as Replacement for the Employer Payroll Tax](#) », 6 juillet 2016, 42 p.

Une taxe sur la valeur ajoutée a plusieurs des avantages d'une taxe sur la masse salariale, mais pas les inconvénients

Introducing a federal consumption tax as a replacement for the employer payroll tax would achieve the intended policy goals of prior consumption tax proposals while overcoming their policy shortcomings. The base and design of the consumption and employer payroll taxes are closely related, minimizing risks of economic dislocations and unintended consequences. The proposal is progressive, reduces horizontal inequities, and improves economic efficiency.

Équipe de rédaction

Coordination, édition et révision :
Tommy Gagné-Dubé.

Recherche et sélection des articles :
Alexandre Ely, Batoul Hassan, Gabrielle
S. Leblanc, Julie Lemieux, Catherine
L'Espérance et Jessica Morin-Côté

<http://cftp.recherche.usherbrooke.ca/>

**Pour vous abonner gratuitement
au Bulletin de veille et aux
publications de la Chaire :**
cftp.adm@USherbrooke.ca