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## CANADA

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### FRASER INSTITUTE

Neil Veldhuis et Dr. Michael Walker, *Tax Facts 14*, avril 2006, 132 pages.  
<http://www.fraserinstitute.ca/admin/books/files/TaxFacts14complete.pdf>

#### **L'évolution de la facture fiscale des canadiens depuis 1961.**

● This book is a summary of the latest results of a Fraser Institute project that began in July 1975. Its objective was to find out how much tax, in all forms, Canadians pay to federal, provincial, and municipal governments and how the size of this tax bill has changed over the years since 1961. The book has been written with two distinct purposes in mind: first, to provide a non-technical do-it-yourself manual so that the average Canadian family can estimate how much tax it pays; and second, to update a statistic, first published in 1976, that we call the Canadian Consumer Tax Index. This index measures how much the tax bill of an average Canadian family has increased since 1961 and by how much it is changing currently. In other words, it measures changes in the price that Canadians pay for government. This book does not attempt to look at the benefits that Canadians receive from government in return for their taxes. Rather, it looks at the price that is paid for a product—government. It has nothing to say about the quality of the product, how much of it each of us receives, or whether we get our money's worth. These questions are, however, considered in various publications of The Fraser Institute, including *Government Spending Facts 2*, and our government report cards. The Fraser Institute's calculations of the tax burden are part of an on-going program of research. In making these results available to the public we seek both to inform and to be informed.

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### CANADIAN CENTER FOR POLICY ALTERNATIVES

Centre canadien de politiques alternatives, *L'alternative budgétaire pour le gouvernement fédéral en 2006 : Aller de l'avant*, 27 avril 2006, 35 pages.  
[http://www.policyalternatives.ca/documents/National\\_Office\\_Pubs/2006/ABGF2006.pdf](http://www.policyalternatives.ca/documents/National_Office_Pubs/2006/ABGF2006.pdf)

**Le CCPA propose un budget « alternatif » qui suggère des investissements dans l'éducation, la santé et l'environnement plutôt qu'une réduction des impôts.**

■ Pour la deuxième fois en 18 mois, les Canadiens ont élu un gouvernement minoritaire au Parlement en janvier 2006. Malgré sa campagne électorale intitulée « Changeons pour vrai », plusieurs promesses du Parti conservateur consistent à répudier des engagements cruciaux faits pendant la dernière période législative, en ce qui concerne les services de garde d'enfants, les Premières nations, l'accord de Kyoto, les jeunes, les travailleurs canadiens, le logement abordable, les villes et les collectivités. Le nouveau gouvernement hérite d'un excédent financier sous-jacent « selon le statu quo » d'au moins 15 milliards de dollars par année au cours des cinq prochaines années. Peu de choix à faire dans le budget fédéral à venir ont donc trait à la rentabilité. Comment cet excédent sera-t-il utilisé? L'Alternative budgétaire pour le gouvernement fédéral précise les cinq secteurs de dépenses où des progrès considérables ont été faits en 2004–2005. L'ABGF considère ces engagements comme la pierre angulaire du progrès et invite le gouvernement à respecter les engagements antérieurs en matière de financement qui ont été faits relativement à ces secteurs de dépenses. Le Canada a une occasion extraordinaire d'aller de l'avant et de créer une meilleure vie pour chacun d'entre nous. Les Conservateurs veulent régler tous les problèmes par une réduction d'impôt. Nous offrons un meilleur choix : utiliser l'argent des contribuables pour investir dans des services qui comptent pour les gens, comme l'éducation, les services de garde, la santé, l'air pur, l'eau potable sûre et le logement abordable. Ce sont des nécessités pour nous tous et aucune réduction d'impôt ne pourrait nous les offrir de manière aussi équitable.

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## ÉTATS-UNIS

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### NATIONAL TAX ASSOCIATION

Jonathan Z. Ackerman et Rosanne Altshuler, « Constrained Tax Reform: How Political and Economic Constraints Affect the Formation of Tax Policy Proposals », *59 National Tax Journal* 165-187, mars 2006, 23 pages.

<http://ntj.tax.org/>

#### **Les contraintes politiques et économiques amènent le comité sur la réforme fiscale américaine à prendre une approche différente de celle privilégiée pour la réforme de 1986.**

● On November 1, 2005, the President's Advisory Panel on Federal Tax Reform (Panel) delivered its report to Treasury Secretary John W. Snow. The bipartisan Panel was organized ten months earlier by President George W. Bush to study options to reform the federal income tax system in ways that would make it simpler, fairer, and more growth-oriented. This paper discusses how the economic and political constraints faced by the Panel presented different challenges than the 1986 reform effort and resulted in a substantially different approach to tax reform. The forces that shaped the recommendations and constrained the Panel are keys to understanding the resulting plans. We explore how the policy choices underlying the various provisions of the Panel's proposals differed from those underlying the initial 1984 Treasury proposal (Treasury I) and the subsequent legislation enacted under TRA86.

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Jeffrey Owens, « Fundamental Tax Reform: An International Perspective », *59 National Tax Journal* 131-64, mars 2006, 34 pages.

<http://ntj.tax.org/>

#### **Analyse des tendances internationales dans les réformes fiscales entreprises dans les pays de l'OCDE.**

● This paper examines trends in tax reforms. The analysis is limited to the experience of 30 OECD countries, and focuses particularly on changes since the year 2000. The paper analyses the general trend of reductions in both tax revenues and rates and the diversity in tax policies across OECD countries, reflecting the diversity in both economic circumstances and policy objectives. Developments in tax administration are also briefly dealt with. Some of the challenges for tax policymakers and

administrators that are likely to arise over the next few years are identified, and possible alternative approaches to solving them are put forward.

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Joel Slemrod, « The Role of Misconceptions in Support for Regressive Tax Reform », *59 National Tax Journal* 57-75, mars 2006, 19 pages.

<http://ntj.tax.org/>

**L'opinion publique en faveur d'un impôt à taux unique ou d'une taxe à la consommation, en remplacement du système fiscal actuel, serait fondée sur une perception erronée selon laquelle les riches paieraient plus d'impôts suite à une telle réforme.**

● In this paper, I use data from an exceptionally detailed survey of attitudes toward taxation in the United States to investigate the relative importance of one particular misconception — that high-income people would pay more tax under an apparently regressive reform, mostly because many people believe that the distribution of the burden of the existing income tax is regressive — in explaining public support for a flat tax and a retail sales tax. I find that this policy misconception is strongly associated with support for replacing the existing income tax with either of these two alternatives. A similar misconception about the distributional impact of the estate tax explains some of the support for eliminating that tax.

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**TAX POLICY CENTER (URBAN INSTITUTE/BROOKINGS INSTITUTION)**

Craig Hanson et David Sandalow, *Greening the Tax Code*, avril 2006, 12 pages.

<http://www.brook.edu/views/papers/sandalow200604wri.pdf>

**Examen de diverses propositions d'implantation d'écotaxes : des outils privilégiés pour l'atteinte d'objectifs sociaux.**

● In recent years several Republican and Democratic governors have imposed new pollution taxes, often winning bipartisan acclaim. A growing number of commentators have supported such measures at the federal level. Analysis indicates that taxes on air and water pollution could generate substantial revenue for the U.S. Treasury while improving environmental quality, stimulating technological innovation and enhancing energy security. Reducing tax expenditures with adverse impacts on natural resources could do the same. As lawmakers explore ways to reduce federal budget deficits and reform the tax code, they should consider measures that shift more of the tax burden onto activities—such as pollution—that make the economy unproductive or reduce quality of life. This policy brief examines fiscal instruments that both raise revenue and help improve environmental quality. The paper analyzes several different types of pollution taxes, considers current tax expenditures with adverse environmental impacts, discusses ways of integrating these instruments into tax reform packages and suggests directions for further research.

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William G. Gale, Jonathan Gruber et Peter R. Orszag, *Improving Opportunities and Incentives for Saving by Middle- and Low-Income Households*, avril 2006, 30 pages.

[http://www.brook.edu/views/papers/200604hamilton\\_2.pdf](http://www.brook.edu/views/papers/200604hamilton_2.pdf)

**Revue des mesures fiscales d'aide à l'épargne pour les contribuables à faible et moyen revenus et améliorations suggérées.**

● Many middle and low-income Americans retire without having accumulated sufficient savings to enjoy a comfortable retirement. Low retirement saving is not primarily due to a lack of eligibility for tax-favored retirement accounts, but rather to a lack of take-up. The low take-up, in turn, can be explained primarily by inertia and incentives. People do not enroll in a 401(k) or an individual retirement account (IRA) because such plans typically require specific actions to join and present a confusing

array of investment and contribution choices. Under current rules, not making a decision usually means not enrolling. Furthermore, the financial incentive to enroll in an IRA or 401(k) plan is often weak or nonexistent because the value of contributing money, and thus excluding it from taxation, depends on a taxpayer's tax bracket—and the majority of households face a 15 percent or lower marginal tax rate. We offer proposals to address both impediments to saving. First, we would require every firm (with possible exceptions for the smallest businesses) to enroll its new workers automatically in at least one plan: a traditional defined benefit plan, a 401(k), or an IRA. Businesses also would be required to set various features of the plans in a “pro-saving” manner, although workers always would have the option to override those “pro-saving” defaults. Second, our proposal would replace current tax deductions for contributions to tax-preferred retirement accounts with a new program providing universal matching contributions from the government for household deposits to 401(k)s and IRAs. Unlike the current system under which low-income households enjoy much weaker immediate incentives to contribute than high-income households, all households making a qualified contribution to a 401(k) or IRA would receive the same 30 percent match from the government. We also propose other changes to the retirement system to promote lifetime annuities.

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## CENTER ON BUDGET AND POLICY PRIORITIES

Aviva Aron-Dine, Leonard E. Burman et Isaac Shapiro, *Contrary to President's claim, large majority of Americans ultimately are likely to lose from tax reconciliation bill*, 17 mai 2006, 5 pages.

<http://www.cbpp.org/5-17-06tax.pdf>

### **La majorité des contribuables américains seraient perdants suite à la prolongation des baisses d'impôt.**

- In his recent statement responding to the tax reconciliation bill conference agreement, President Bush asserted that failure to extend the tax cuts contained in the bill would be “disastrous” for “all working Americans.” The President's claim is implausible in light of the distribution of the reconciliation bill's benefits. Some 68 percent of all American households will receive no tax cut at all from the legislation, and the average tax cut for households in the middle fifth of the income distribution will be \$20. While the \$43,000 average tax cut that households with incomes over \$1 million will get from the bill could have a significant impact on a family's finances, it hardly seems that the loss of a \$20 tax benefit would qualify as a disaster. An even larger fallacy in the President's claim is that it rests on the assumption that the tax cuts are a costless gift from a beneficent government. In fact, deficit-financed tax cuts eventually have to be paid for. The 68 percent of households that receive nothing from the tax cuts will, nonetheless, almost surely have to bear a share of the costs. More than 85 percent of all households have incomes below \$100,000, and the vast majority of these households will be net losers when the financing costs of the tax reconciliation bill are considered.

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Richard Kogan, James Horney, Joel Friedman et Robert Greenstein, *The House-Passed Budget Plan*, 22 mai 2006, 8 pages.

<http://www.cbpp.org/3-29-06bud.pdf>

### **Critique du plan budgétaire adopté à la Chambre des Représentants.**

- In the early morning of May 18, the House passed a budget plan (or “budget resolution”) for fiscal year 2007. The plan would cut funding for domestic “discretionary” (or non-entitlement) programs by \$10.3 billion in fiscal year 2007 and \$167 billion over five years, relative to the Congressional Budget Office baseline. (The baseline reflects the amounts that CBO estimates to be needed to maintain current levels of service in these programs, and equals the 2006 funding levels adjusted for inflation.) The plan also would reduce entitlement programs by \$5.1 billion over five years. House committees would be required to produce entitlement reductions of \$6.8 billion, but \$1.7 billion would be allowed for increased entitlement spending, apparently for outstanding flood insurance claims. The savings from these program reductions would not, however, be used for deficit reduction. They would instead be used to offset a portion of the cost of the budget plan's \$228 billion in tax cuts, as well as its defense spending increases. The net result would be significant further increases in the deficit. The plan would increase the deficit over the next five years by \$254 billion above what deficits would be if current policy was left unchanged. The House plan is harsher than the Senate plan in several respects. The House plan would provide \$11.9 billion less funding for domestic discretionary programs in 2007 than the Senate plan. It would cut funding for these programs by

\$10.3 billion below CBO's current services baseline, compared with a \$1.6 billion increase above the baseline in the Senate. (Most of that \$1.6 billion Senate increase would likely be consumed by the Administration's proposed increase in domestic homeland security funding.)

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## ROYAUME-UNI

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### INSTITUTE FOR FISCAL STUDIES

Richard Blundell, Carl Emmerson and Matthew Wakefield, *The importance of incentives in influencing private retirement saving: known knowns and known unknowns*, IFS Working Papers, W06/09, avril 2006, 44 pages.

[http://www.ifs.org.uk/publications.php?publication\\_id=3593](http://www.ifs.org.uk/publications.php?publication_id=3593)

#### **Comment les incitatifs fiscaux influencent le comportement des contribuables relativement à l'épargne retraite.**

■ We summarise what economic theory predicts about how retirement savings decisions are affected by marginal withdrawal rates created by the tax, tax credit and benefit system, and by the information individuals are provided with. All these predictions vary across individuals with their circumstances. In documenting the incentives to save in a private pension provided by the tax, tax credit and benefit system we show that those who are basic rate taxpayers who expect to become higher rate taxpayers or move onto the taper of the Working Tax Credit have an incentive to delay making any private pension contributions until that time, while those expecting to move off that taper have an incentive to bring forward future pension contributions. When examining retirement saving it is important to consider both saving decisions and also the choice of retirement age. We cite previous evidence that both of these margins have been adjusted by individuals in the light of changed financial incentives. New evidence shows that it is low and high wealth individuals who are most likely to be out of the labour market prior to the State Pension Age, though often for very different stated reasons. Incentives to work and save are potentially affected by two recent UK reforms: the introduction of the two new tax credits (Working Tax Credit and Child Tax Credit) and the introduction of the Pension Credit. We present some preliminary evidence on whether the strong incentive to contribute to a private pension provided by the two new tax credits has boosted private pension participation, the results of which are somewhat inconclusive and are worthy of further research. Examining the distribution of current pensioner incomes with respect to the incentives induced by the Pension Credit reform we find that many single pensioners will see an unambiguous increase in the incentive to increase their private retirement income. There are still large numbers of single pensioners who see a reduction in the incentive to increase their retirement income, the majority of whom have private income which they might decide to reduce. If the expectations of individuals do not reflect the current rules of the system, then we cannot expect to observe responses fully in line with economic theory that is predicated on full information.

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## DIVERS

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### SOCIAL SCIENCE RESEARCH NETWORK

Evridiki Tsounta, *Why Are Women Working So Much More in Canada?: An International Perspective*, Fonds monétaire international, IMF Working Paper, avril 2006, 39 pages.

[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=902759](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=902759)

## **Le rôle des taxes et des transferts dans la croissance de la présence des femmes sur le marché du travail au Canada.**

● This paper analyzes the role of the tax and benefit system in spurring the impressive increase in Canadian female labor participation in the last decade. Using annual panel data for 10 large industrial countries over the period 1980-2001, I find that reforms in the Canadian tax and benefit system in the mid-1990s account for at least one-third of the observed increase in female participation in the period 1995-2001. The analysis indicates that policy initiatives similar to the “family-friendly” policies introduced in Canada could boost female participation in other countries and help policymakers meet the challenges of population aging.

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Lee Anne Fennell et Kirk J. Stark, « Taxation over Time », 59 *Tax Law Review*, avril 2006, 58 pages.  
[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=895122](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=895122)

## **Analyse de différentes propositions afin de tenir compte de la répartition des revenus d'un individu au cours de sa vie.**

● Individuals experience lengthy taxpaying lives that exhibit a great deal of internal variation in income, yet tax rate schedules usually ignore the taxpayer's age, life cycle stage, and pattern of earnings over time. What would it mean for tax design to optimally contextualize taxation within taxpayers' lives – that is, to approach the taxation of individuals explicitly as taxation over time? This article offers what we believe to be the first comprehensive theoretical treatment of that question. The fact that people occupy different income positions at different times in their lives has potentially significant implications for a tax system's pursuit of equity and efficiency. Features of human cognition that operate over time, such as optimism, myopia, and a preference for improving sequences, also bear importantly on tax design. To shed light on these issues, we synthesize and contrast two divergent approaches to taxpayer lives – well-known “lifetime averaging” proposals that attempt to erase the impact of income volatility on relative tax burdens, and less-studied “age-basing” proposals that attempt to harness population-wide variations in lifetime earning patterns by keying tax rates explicitly to age. Our goal is to provide a unified analytic framework for understanding taxation over time that will spur further empirical and theoretical work on this intriguing issue.

### **Équipe de rédaction du Bulletin de veille**

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