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Optimal Income Tax And Redistribution



Synopsis

This book provides a comprehensive survey of optimal income tax theory, following the development of research strategy from the basic Mirrlees model through its refinements that examine how optimal tax rates and the shape of tax schedules are affected by new considerations. The author covers not only the historical background and modern formulations of the theory, but also extends his discussion to the most important extensions of the model and the interrelation of income tax with other instruments of tax and expenditure policy.

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