Tax Reform in the Global Economy. Edition No. 1

Description: The simple and fair Flat Tax emerges as a critical topic within the forum for discussion as tax reform takes the center stage of policy debate. This book constructs a dynamic overlapping-generations lifecycle computable general equilibrium (LC-CGE) model and investigates the effects of a U.S. Flat Tax reform. In essence, reform-induced interactions between the U.S. and the world economy are examined both along the transition path and in the steady state. The results show that by replacing the existing U.S. tax system with a Flat Tax, the reform generates greater welfare gains for the U.S. when it is modeled as a large open economy rather than as a closed economy. The long term increases in wage rate, labor supply, aggregate investment, capital stock, and GDP are all greater in a large open economy setting. This book is a structural guide to academic readers that are interested in the further refinement of tax reform modeling, and serves as a reference to anyone that would like to advance their understanding of the dynamics and potential consequences of a Flax Tax reform.


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