The Taxation of Capital Income. Part No. 153

Description: This important contribution to tax analysis presents seven related theoretical essays that examine the effects of capital income taxation on the behavior of firms. It is divided into three sections, focusing on optimal tax design, firm financial policy, and inflation. Taken together, the essays demonstrate the powerful role taxes play in shaping the behavior of American corporations, and also provide insights into the difficult task of tax reform.

Auerbach's results suggest policies the government might adopt to promote the optimal accumulation of capital. He examines the implications for capital taxation of discrepancies between nominal depreciation rates and real economic depreciation, and suggests appropriate rules of thumb for determining when capital taxation is neutral among alternative investment projects. He also makes important contributions to the debate over the integration of corporate and personal taxes on capital income and to the behavioral puzzle of why corporations pay dividends to their shareholders.

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