



Behind Tax Policy Controversies

Social, Legal and Economic Foundations

By *Steven Sheffrin*

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Emphasizes the many diverse underlying factors that drive tax policy debates and sheds light on traditional and newly emerging issues of tax policy.

This book is designed to be a short, critical introduction to the controversies in tax policy. The main thesis of the book is that there is a deeper substructure to debates about tax policy that underlie many of the controversies. By understanding the nature of this substructure one can place the debates about tax policy into a broader perspective. The book elucidates this underlying architecture, drawing on ideas from economics, law, philosophy, psychology, and political science. It uses these tools to shed light on conventional debates on tax policy, such as whether to tax all sources of income or instead just tax consumption. It also touches on current and emerging debates. These include the appropriate goals for tax reform, the most judicious way to tax multinational corporations, our ability to tax the very wealthy, and whether the tax system has a racial subtext.

Key selling points

- Provides a readable and understandable introduction to tax policy controversies
- Demonstrates the deeper structure of tax policy debates
- Explores tax policy through the lens of economics, law, psychology, philosophy, and political science
- Makes tax policy accessible to the interested public as well as scholars.

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