

BEYOND ECONOMIC EFFICIENCY IN

A collection of unconventional voices, BEYOND ECONOMIC EFFICIENCY IN UNITED STATES TAX LAW articulates alternative approaches to traditional economic analysis that provide a fuller understanding of tax law. Twelve original essays shed new light on classical tax theory by demonstrating that efficiency should not be the sole mechanism for examining the merits of the U.S. tax system. Factors such as race, gender, ethics, fairness, social justice, and political theory, to name a few should play a vital role in the design of the tax system. Reliance upon the myth that markets function solely by reference to efficiency concerns can be expected to result in a poorly functioning tax regime. Covering a broad range of topics including healthcare, housing, theories of justice, wealth transfer taxation, taxation as regulation, international taxation, state and local taxation, retirement security, and the charitable tax exemption this trail-blazing anthology scrutinizes the tax code along many neglected lines of analysis, including fairness, redistribution, organizational behavior and hierarchy, and social justice.



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