



The taxation of income from capital in the United States, 1980-1986 /

Fullerton, Don

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Monografía

Tax rules have changed almost yearly in the United States since 1980. In particular, the Economic Recovery Tax Act of 1981 reduced marginal tax rates and shortened depreciation lifetimes, while the Tax Reform Act of 1986 reduced marginal tax rates, repealed the investment tax credit, and lengthened depreciation lifetimes. This paper estimates marginal effective tax rates on income from capital under each year's tax law, using the methodology of King and Fullerton (1984) to maintain comparability with earlier calculations for the U.S. and current calculations for other countries. The 1981 law substantially reduced effective tax rates, while subsequent changes raised them back again. A primary effect of the 1986 law was to make diverse effective tax rates more uniform

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Autores: Karayannis, Marios

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Baratz Innovación Documental

- Gran Vía, 59 28013 Madrid
- (+34) 91 456 03 60
- informa@baratz.es