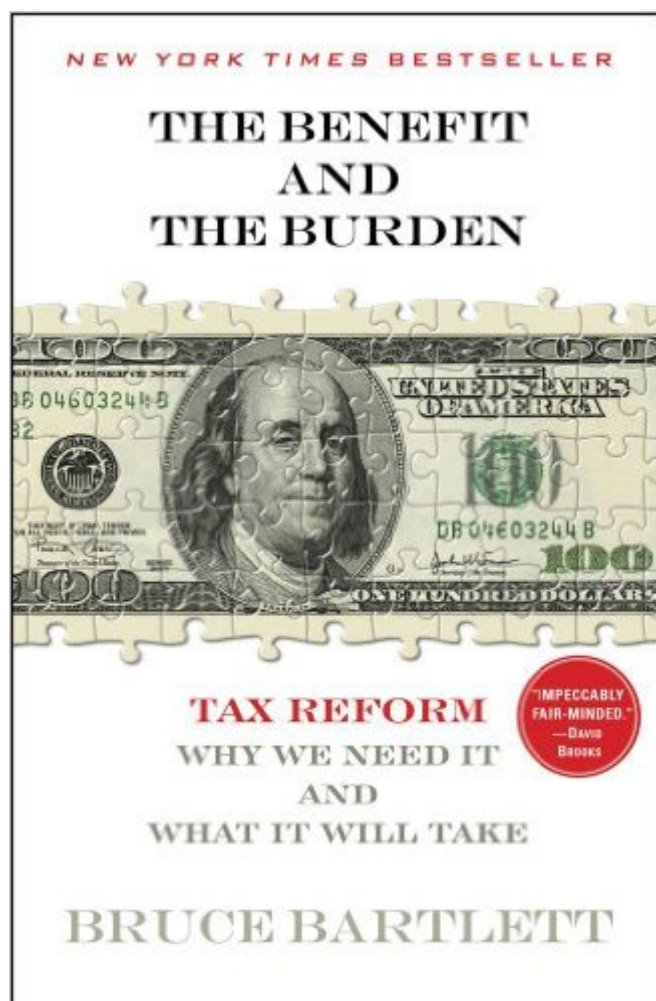


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The Benefit And The Burden: Tax Reform-Why We Need It And What It Will Take



Synopsis

A thoughtful and surprising argument for American tax reform, arguably the most overdue political debate facing the nation, from one of the most respected political and economic thinkers, advisers, and writers of our time. THE UNITED STATES TAX CODE HAS UNDERGONE NO SERIOUS REFORM SINCE 1986. Since then, loopholes, exemptions, credits, and deductions have distorted its clarity, increased its inequity, and frustrated our ability to govern ourselves. By tracing the history of our own tax system and assessing the way other countries have solved similar problems, Bruce Bartlett explores the surprising answers to all these issues, giving a sense of the tax code's many benefits and its inevitable burdens. From one of the most respected political and economic thinkers, advisers, and writers of our time, *The Benefit and the Burden* is a thoughtful and surprising argument for American tax reform.

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Customer Reviews

Bruce Bartlett's "The Benefit and the Burden" provides an easily readable, credible, and useful overview of American federal taxes and their impact. Bartlett also provides a number of improvement suggestions based on well-thought-out logic rather than useless ideology. Bartlett begins by pointing out that close to half of all tax filers either pay no federal income tax or get a refund - an obvious built-in incentive for expanding government spending. Then he covers recent macro-level changes, starting with Clinton's raising the top rate from 31% to 39.6% in 1993. Bush I had previously raised it from 28%, his 'No new taxes' pledge notwithstanding. Clinton's rate increase, however, was also accompanied by also increasing the threshold from \$86,500 to

\$250,000. Clinton's actions were followed by rapid economic growth, declining Federal outlays (from 22.1% of GDP to 18.2%), and a 4.7% GDP deficit becoming a 2.4% surplus - all contrary to the dire predictions of opposing Republicans. Then came the Bush II tax cuts and a 3.2% GDP deficit, sluggish economic growth, and The Great Recession. Many complain that America's taxes are too high (uncompetitive), and headed for European levels. Bartlett shows that neither assertion is based on facts. In 2008 the average total tax burden in OECD nations was 34.8% of GDP, vs. 26.1% in the U.S. Denmark topped the list at 48.2%, and Sweden was close behind at 46.3%. Belgium, Italy, and France were also close, and above the OECD average.

The Benefit and The Burden: Tax Reform Why We Need It and What it Will Take by Bruce Bartlett "The Benefit and The Burden" is a very solid, no-nonsense book that makes the compelling case for tax reform and what it will take to do so. In an even-handed, non-partisan manner Bruce Bartlett skillfully makes the US Tax System accessible to the masses. Bartlett's background in government economics and having worked on the staffs of Congressmen Ron Paul and Jack Kemp and as deputy assistant secretary for economic policy at the Treasury Department during the George H.W. Bush administration, serves him well to write such a topical and important book. A book about tax reform can be dry and tedious to read at times but Bartlett's lucid and concise prose makes this book a worthwhile read. This educational 288-page book is composed of twenty-four chapters and broken out into the following three parts: Part I. The Basics, Part II. Some Problems, and Part III. The Future. Positives: 1. Well-written, and exhaustively-researched book that is accessible to the masses. 2. No-nonsense, lucid and concise prose. The author writes with conviction and expertise. 3. Does a very good job of keeping the chapters short and intelligible. 4. Educational and enlightening book that provides a basic foundation in understanding the US Tax System. 5. Despite Bruce Bartlett's work in Republican administrations, he is even-handed and treats this topic with utmost respect and care. He does not shy away from criticizing any party. 6. In general, the author provides persuasive arguments for his thesis. 7. Good use of charts to illustrate points. 8. The author tell you his biases right up front. 9. A brief history of taxation. 10. Explains the tax system process.

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