



Equity, Incentives, and Taxation (Lecture Notes in Economics and Mathematical Systems)

Georg Tillmann

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Redistribution is one of the most fundamental issues in welfare economics. In connection with this term the following questions directly arise: What is a good redistribution ? Which (governmental) instruments should be used to attain it ? Is there a "best instrument" if several of them are available? Or, to express it more generally, which allocations are at all attainable if special instruments are at hand ? All these questions are formulated in an extremely vague way. It will be the task of the following work to make these questions precise and to give answers - as far as possible. It is a matter of course that these answers will not be exhaustive because redistribution is too wide a field. I have used the word "instrument" intentionally. In doing so, I wanted to indicate that it is not necessary to restrict oneself to income - or commodity taxes as is common place in public finance when aiming at redistribution.



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