



Taxing Ourselves: A Citizen's Guide to the Debate over Taxes

Joel Slemrod, Jon Bakija

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As Albert Einstein may or may not have said, "The hardest thing in the world to understand is the income tax." Indeed, to follow the debate over tax reform, the interested citizen is forced to choose between misleading sound bites and academic treatises. *Taxing Ourselves* bridges the gap between the two by discussing the key issues clearly and without a political agenda: Should the federal income tax be replaced with a flat tax or sales tax? Should it be left in place and reformed? Can tax cuts stimulate the economy, or will higher deficits undermine any economic benefit? Authors and tax policy experts Joel Slemrod and Jon Bakija lay out in accessible language what is known and not known about how taxes affect the economy, offer guidelines for evaluating tax systems, and provide enough information to assess both the current income tax system and the leading proposals to reform or replace it (including the flat tax and the consumption tax). The fourth edition of this popular guide has been extensively revised to incorporate the latest information, covering such recent developments as the Bush administration's tax cuts (which expire in 2011) and the alternatives proposed by the President's Advisory Panel on Federal Tax Reform. Slemrod and Bakija provide us with the knowledge and the tools -- including an invaluable voter's guide to the tax policy debate -- to make our own informed choices about how we should tax ourselves.

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