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Taxation, Incomplete Markets and Social Security (Hardback)

By Peter A. Diamond

MIT Press Ltd, United States, 2003. Hardback. Book Condition: New. New.. 213 x 151 mm. Language: English . Brand New Book. In this book, Peter Diamond analyzes social security as a particular example of optimal taxation theory. Assuming a world of incomplete markets and asymmetric information, he uses a variety of simple models to illuminate the economic forces that bear on specific social security policy issues. The focus is on the degree of progressivity desirable in social security and the design of incentives to delay retirement beyond the earliest age of eligibility for benefits. Before analyzing these models, Diamond presents introductions to optimal income tax theory and the theory of incomplete markets. He incorporates recent theoretical developments such as time-inconsistent preferences into his analyses and shows that distorting taxes and a measure of progressivity in benefits are desirable. Diamond also discusses social security reform, with a focus on Germany.



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