An Introduction to Taxation

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Introduction

Imposition of compulsory levies on persons or other entities by governments. Taxes are levied in almost every country of the world, primarily to raise revenue for government expenditures, although they serve other purposes as well.

This article is concerned with taxation in general, its principles, its objectives, and its effects; specifically, the article discusses the nature and purposes of taxation, classes of taxes, the history of taxation, canons and criteria of taxation, and shifting and incidence. For further discussion of taxation's role in fiscal policy, see government economic policy. See also the article international trade for additional information on tariffs.

In modern economies taxes are the most important source of governmental revenue. Taxes differ from other sources of revenue in that they are compulsory levies and are unrequited—*i.e.*, they are not paid in exchange for some specific thing, such as the sale of public property or the issue of public debt. While taxes are presumably collected for the sake of the welfare of taxpayers as a whole, the liability of the individual taxpayer is independent of any benefit received. There are important exceptions to this characterization. Payroll taxes are commonly levied on labour income in order to finance retirement benefits, medical payments, and other social security programs. Because there may be some link between taxes paid and benefits received, payroll taxes are sometimes called "contributions," as in the United States. Nevertheless, the payments are commonly compulsory and the link to benefits is usually quite weak.

Purposes of taxation

During the 19th century the prevalent idea was that taxes should serve mainly to finance the government. In earlier times, and again today, governments have utilized taxation for other than merely fiscal purposes. One useful way to view the purpose of taxation, attributable to the American economist Richard A. Musgrave, is to distinguish between objectives of resource allocation, income redistribution, and economic stability. (Economic growth or development and international competitiveness are sometimes listed as separate goals, but they can generally be subsumed under the other three.) In the absence of a strong reason for interference, such as the need to reduce pollution, the resource allocation objective is furthered if tax policy does not interfere with market-determined allocations. The redistributive objective is to lessen inequalities in the distribution of income and wealth to the extent they are considered excessive and unjust. The stabilization objective, which tax policy shares with government expenditure policy (under the rubric of "fiscal policy") and monetary policy, is the maintenance of high employment and price stability.

Because these three functions are interrelated, there are likely to be conflicts among them. Thus the level or composition (or both) of taxes considered necessary for allocative reason may tend to bear heavily on low-income families. Or taxes that are highly redistributive may conflict with the desired goal of economic neutrality required for an efficient allocation of resources.