

# Empirical Explorations of Taxation as a Foundation of Civil Society

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1. MOTIVATION	4. DATA
<i>To develop an empirical understanding of the pursuit of social and economic policy objectives through taxation.</i>	<i>OECD; IMF; UN; Statistics Canada; Original datasets collected through quasi-experiments</i>
2. BACKGROUND	5. METHODS
<i>Taxation is a foundation of civil society. It can raise revenue to fund social programs to ease poverty. It can redistribute income to reduce income inequality. What policy lessons can be learnt from the use of tax law in pursuit of policy objectives?</i>	<i>Microsimulation; Geographical Information Systems; Agent-based Modeling; Interactive Statistical Graphics</i>
3. RESEARCH QUESTIONS	6. SELECTED PROJECTS
<i>In Canada, many social policy objectives are pursued through tax expenditures -- indirect public spending delivered the tax system -- in the form of non-refundable tax credits that disproportionately benefit high-income earners. What if the tax credits were refundable?</i>	<i>A paper "An Exploration of Distributional Effects of Converting Non-refundable Personal Income Tax Credits into Refundable Credits in Canada" [tentatively scheduled to be published as a book chapter by Canadian Tax Foundation in 2010]</i>
<i>In Canada, amidst the retrenchment of the welfare state in recent decades the governments have resorted to indirect spending through tax expenditures instead of direct spending in pursuit of social policy objectives. What can be learnt from that?</i>	<i>A paper "Delivering Personal Social Benefits Through Tax Concessions: Policy Lessons From Canada" [to be presented in a conference "Globalisation and Business Challenges in the post-Financial Crisis World" on September 28-29, 2010, Prato, Italy]</i>
<i>How has globalization affected reliance of different types of taxes in high-income OECD countries?</i>	<i>A co-authored paper with Neil Brooks "Tax Levels, Structures, and Reforms: Convergence or Persistence" to be published by Theoretical Inquiries in Law in 2010</i>
<i>Among high-income OECD countries, higher-tax countries such as the Nordic countries appear to achieve better social policy outcomes than lower-tax countries such as the Anglo-American countries. What is the latest evidence?</i>	<i>An update co-authored with Neil Brooks of our 2006 report "The Social Benefits and Economic Costs of Taxation: A Comparison of High- and Low-Tax Countries" [to be published by Canadian Centre for Policy Alternatives in 2011]</i>
<i>Tax treaties are supposed to exist to prevent double taxation. In return for fuel for economic growth including foreign direct investment and trade, a developing country may be asked to cede their taxing rights to developed country. What is the empirical perspective?</i>	<i>An empirical paper "In the Shadow of Globalization: A Faustian Bargain of Sovereignty for Prosperity Through Tax Treaties? [initial thoughts to be presented in a School of Administrative Studies Luncheon Talk in 2010]</i>
<i>Many people want to receive benefits funded by taxes but do not want to pay taxes. What can be learnt from the paradox?</i>	<i>An experimental paper on attitudes toward taxpaying and welfare state [data collection from undergraduate students to be completed in 2010]</i>