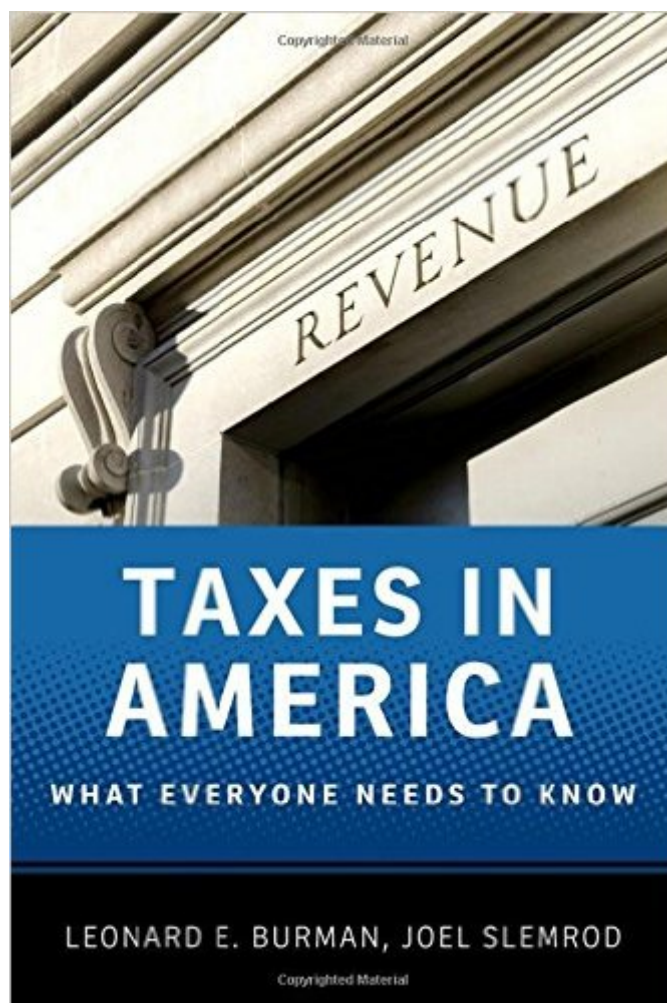


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# Taxes In America: What Everyone Needs To Know®



## Synopsis

Despite their passion and fury, contemporary Americans are remarkably clueless about how their tax system works. But with heated debates over taxation now roiling Congress and the nation, an understanding of our tax system is of vital importance. *Taxes in America: What Everyone Needs to Know*®, by preeminent tax scholars Leonard E. Burman and Joel Slemrod, offers a clear, concise explanation of how our tax system works, how it affects people and businesses, and how it might be improved. Accessibly written and organized in a clear, question-and-answer format, the book describes the intricacies of the modern tax system in an easy-to-grasp manner. Burman and Slemrod begin with the basic definitions of taxes and then delve into more complicated and indeed contentious concerns. They address such questions as how to recognize Fool's Gold tax reform plans. How much more tax could the IRS collect with better enforcement? How do tax burdens vary around the world? Why do corporations pay so little tax, even though they earn trillions of dollars every year? And what kind of tax system is most conducive to economic growth? *What Everyone Needs to Know*® is a registered trademark of Oxford University Press.

## Book Information

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*Taxes in America: What Everyone Needs to Know* by Leonard E. Burman and Joel Slemrod "Taxes in America" is an accessible book on tax policy in America. Educational and informative this book does its darndest to engage the audience by taking a reader-friendly approach on how our tax system works by asking logical questions and answering them in straight-mannered fashion.

Professors Burman and Slemrod with background in economics and specifically tax policy do an effective job of sharing their wisdom with the public. This informative 301-page book is broken out into the following three Parts: 1. How are we Taxed?, 2. The Costs and Benefits of Taxation, and 3. A Tour of the Sausage Factory. Positives: 1. A well-written and accessible book on tax policy. 2. Great command of the topic. 3. Excellent format. Smart decision to ask layperson-styled questions and provide direct responses. Cartoon inserts help break up the monotony and add much needed humor to a dry topic. 4. Does a good job of defining terms. "A tax is a compulsory transfer of resources from the private sector to government that generally does not entitle the taxed person or entity to a quid pro quo in return (that's why it has to be compulsory)." 5. Some interesting tidbits of note, "In early 2011, antitax crusader Grover Norquist accused conservative Republican Senator Tom Coburn (R-OK) of breaking his no-tax-increase pledge by proposing an amendment to end a tax credit for ethanol. Norquist objected to the elimination of the credit because he views it as a tax increase, while Senator Coburn considered it to be a spending cut." 6. The use of taxes as a form of regulation. "A cap-and-trade system can have similar effects to a carbon tax."

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