國立中山大學應用數學系
學術演講

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講　題：Estate Taxation with Private Information on Income and Inter Vivos

時　間：2024/12/12(Thursday) 14:10~15:00

地　點：理 SC 4009-1 教室

茶　會：13:45

Abstract

We build an overlapping generation (OLG) model where agents allocate income among consumption, inter vivos, and bequests, and idiosyncratic income shocks affect agents' and children's consumption and agents' consumption-labor margins. Applying Mirrlees's first-order approach to mechanism design, we derive three results for optimal taxes. First, the estate tax rate is progressive in the lower but regressive in the upper tail of income distributions due to income shocks. Second, the labor income tax rate is regressive in the lower and progressive in the upper tail of income distributions, driven by the U-shaped income-hiding effect. However, it is progressive in the lower and regressive in the upper tail of human capital distributions, due to the hump-shaped shirk-preventing effect. Third, the unobservability of inter vivos increases the labor income tax rate but reduces the estate tax rate in the middle of income distributions. With well-structured taxes and redistribution, our second-best economy's welfare gain is positive for individuals below the 99th percentile of income distributions and near zero for the top 1%.

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