

Summary of Contents

Editors	v
Contributors	vii
Preface and Acknowledgements	xxv
List of Figures	xxvii
List of Tables	xxix
CHAPTER 1	
Why'd You Have to Go and Make Things So Complicated?	
<i>Joel Slemrod</i>	1
CHAPTER 2	
A Contemporary Approach to Tax Complexity: Polycentrism in an Increasingly International Tax Environment	
<i>Frank H. Pedersen</i>	9
CHAPTER 3	
Tax Complexity and Symbolic Power	
<i>Lynne Oats & Gregory Morris</i>	25
CHAPTER 4	
Measuring Tax Complexity	
<i>David Ulph</i>	41
CHAPTER 5	
An Integrated Approach to the Economic Measurement of the Costs of Tax Complexity	
<i>Binh Tran-Nam</i>	55

Summary of Contents

CHAPTER 6

*Paying Taxes: The Global Picture: An Index to Encourage Tax Reform
and the Development of Good Tax Systems*

Andrew Packman & Neville Howlett

77

CHAPTER 7

The Paying Taxes Report: Will It Guide Tax System Simplification?

Sharon Smulders

103

CHAPTER 8

Measuring Tax Compliance Costs: Evidence from Australia

Philip Lignier, Chris Evans & Binh Tran-Nam

121

CHAPTER 9

*Measuring Tax Complexity: Analytical Framework and Evidence for
Individual Income Tax Preferences for Canada*

Marco Lugo & François Vaillancourt

141

CHAPTER 10

Administering Tax Complexity versus Simplicity

Kristin E. Hickman

167

CHAPTER 11

Tax Complexity: A Necessary Evil?

Michael Walpole

181

CHAPTER 12

*Exploring Individual Taxpayers' Perceptions of Tax Complexity:
A Pilot Study*

Kudakwashe M.M. Muli & Theuns Steyn

193

CHAPTER 13

Six Degrees of Graduation: Law and Economics of Variable Sanctions

Alex Raskolnikov

205

CHAPTER 14

Some Cautions Regarding Tax Simplification

J. Clifton Fleming Jr

227

CHAPTER 15

The Office of Tax Simplification and Its Complexity Index

John Whiting, Jeremy Sherwood & Gareth Jones

235

CHAPTER 16	
Managing Tax Complexity: The Institutional Framework for Tax Policy-Making and Oversight	
<i>Judith Freedman</i>	253
CHAPTER 17	
Oversight Mechanisms and Administrative Responses to Tax Complexity in the United States	
<i>John Hasseldine</i>	275
CHAPTER 18	
Pathways for Tax Policy and Administration: Institutions and Simplicity – An Australian Perspective	
<i>Michael D'Ascenzo</i>	293
CHAPTER 19	
Simplified Small Business Tax Regimes in Developing Countries: Empirical Evidence of Use and Abuse	
<i>Jacqueline Coolidge & Fatih Yilmaz</i>	309
Index	333