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Versicherung und gerechte
Lastenverteilung in der
Krankenversicherung

Charles B. Blankart, Berlin

Daseinsvorsorge ökonomisch betrachtet

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Die Steuerreform: Zum "Wann und Wie"
der Durchführung

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Effiziente Versorgung, präferenzgerechte Versicherung und gerechte Lastenverteilung in der Krankenversicherung

Eckhard Knappe und Stefan Hörter

Abstract

The German Statutory Health Insurance System (Gesetzliche Krankenversicherung) has been in a continuous reform process for the past twenty years. This reform process was mostly dominated by the model of a cost-containment policy. Most health economists are not in favour of a global cost-containment policy, because it cannot solve the structural deficiencies within the system. As a result we recommend a further strategy of deregulation so that competitive processes will be enforced. This in turn will be more responsive to the preferences of the insured and patients and sets incentives for insurers and health-providers to follow efficiency goals in a static and dynamic way in order to mitigate the future burden of the demographic changes.

JEL-Classification: H 51, I 1, I 11.

Daseinsvorsorge ökonomisch betrachtet

Charles B. Blankart

Abstract

Services of general economic interest (such as water, electricity, gas, broadcasting, waste removal, waste disposal and bus services) are usually provided by public or semi-public institutions. Often they enjoy special privileges protecting them from open competition. The European Commission, however, who is responsible for enforcing EU competition rules, aims at integrating these services as far as possible into competitive markets. In a normative part of the paper it is analysed what regimes of competition are appropriate for which services. Then, it is shown in a positive analysis how far political entrepreneurs, in their strive to win elections, do apply these regimes. While politicians seem to approve competition rules in the very long run. They want to restrict their application in the short run in order to obtain electoral support.

JEL-Classification: H 00

Mehr Mut zur Zuwanderung Der arbeitsmarktpolitische Teil des geplanten Zuwanderungsgesetzes verfehlt sein eigenes Ziel

Lüder Gerken, Volker Rieble, Thomas Straubhaar unter Mitwirkung von Guido Raddatz

Abstract

Recently, the political discussion concerning a new national immigration policy in Germany has been highly controversial, although all political forces agree that the existing legal provisions have significant deficits. In the fall of 2001, the German government presented its draft bill for a new immigration law, intending it to form the cornerstone of a broad-based political consensus. However, since then the political controversy has intensified.

This paper analyzes those provisions of the bill which are relevant for labor-market-oriented immigration. It is argued that although the bill moves in the right direction, many of its rules are still much too restrictive and are characterized by protectionist attitudes. The rigidities of the German labor market are preserved. In addition, many of the new rules leave room for unnecessary and arbitrary bureaucratic intervention or do not take the cartel-like structure of the German labor market into account. Economic necessities demand a more liberal approach to immigration into Germany, if this immigration is to benefit the labor market.

JEL-Classification: F 22, J 61, K 39

Wie erfolgreich sind Maßnahmen zur Förderung von ausländischen Direktinvestitionen? Empirische Befunde aus den Transformationsländern

Jürgen Beyer

Abstract

Because of the scarcity of capital the attraction of FDI became an objective which was followed with topmost priority in many post-socialist countries. But how effective were the introduced incentives? The comparative analysis shows that in spite of the advantageous effects of FDI on the transition process, the introduction of tax concessions appears to be of little value. No significant relationship between tax incentives and the level of FDI could be found. This however does not mean that the development of FDI was detached from political control. The way in which privatization took place had a big impact and a comparatively low general level of taxes influenced investments positively. Beyond this the general success of transformation was of importance for the attractiveness of a country.

JEL-Classification: F 21, C 1.

Wirtschaftspolitisches Forum

Die Steuerreform: Zum "Wann und Wie" der Durchführung

Abstract

Concerning the Tax Reform 2000 point of time and design are controversial. Because of the anyway high level of public debt a pre-drawing of the next stage of tax reform can not be financed by government borrowing argues *Rolf Peffekoven*. Furthermore he points out that "Länder und Gemeinden" have to accept additional public debt. Though additional tax cut is necessary for higher growth and higher employment, it must be financed by cutting down public spending, particularly transfer payments and subsidies. The different treatment of revenues contravenes the tax structure and leads to efficiency losses. Therefore Peffekoven contributes that a reform must take into consideration the principle of equal treatment, independent of source. But a comprehensive tax reform is linked to the abolishment of German trade tax (Gewerbsteuer).

Manfred Rose evaluates German tax reform by highlighting the conceptual framework that various reform measures can be attributed to. Due to a lack of understanding as regards economic effects of taxes, the German system of taxing personal and corporate income has become arbitrary and complicated. This makes the case for a fundamental reform towards an efficient, equitable and simple tax system. While some of the measures taken in the German tax reform contribute to a more efficient and equitable system, others seem to aggravate existing problems. This applies to income as well as corporate taxation. In his final section Rose characterizes a possible reform direction as proposed in the "Einfachsteuer" - a proposal for a fundamental reform of the German tax system.

Wolfgang Schön determinates that although the year 2001 confronted taxpayers, tax advisors and tax administration with the largest tax reform for decades, the advocates of another, even more comprehensive tax reform raise their voice. They will have to bear in mind that a coming reform must answer various questions, the author argues. For example: Shall we retain the classical income tax or move to a consumption-based approach? How shall we reach tax neutrality with respect to the legal form, the source of income, the finance side of an investment and the allocation of profits? What substitute do we find for the anachronistic trade tax ("Gewerbsteuer")? How do we guarantee the international compatibility of German tax law after another fundamental tax reform?

JEL - Classification: H 20, H 24.