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Gewerbesteuerreform 2008 – Belastungswirkungen Bei Unternehmen und Gemeinden

Michael Broer, Berlin

Abstract

The draft of a 2008 Corporate Tax Reform Law adopted in March 2007 also reforms the trade tax. This applies both to the rate and to the tax base. In future, not only the interest on permanent debt will be included in the tax base, but also all interest paid as well as the financing share of rents, leases and leasing instalments, though only at 25 % instead of 50 %. Since the interest barrier will also affect the trade tax base, it is still unclear how all the measures will affect the receipts of the municipalities and what tax burdens they will place on the various forms of business entity. Using the trade tax statistics from the year 2001, the changes in burdens resulting from the trade tax reform have been simulated. Taking account of the interest barrier, the result for municipalities is a drop in trade tax revenue. Incorporated businesses will have to pay less due to the reform and unincorporated companies will have to pay more.

JEL-Classification: H 25, H 71

Numerische Gleichgewichtsmodelle zur Analyse von Politikreformen

Christian Bergs und Andreas Peichl, Köln

Abstract

General Equilibrium Models have become a powerful tool of policy analysis in recent years. We provide an overview of the theoretical concept of Applied General Equilibrium Framework by reviewing the standard theory of producer and consumer behaviour. Moreover we discuss several popular extensions of the basic model, such as international trade, different forms of dynamics and fiscal activities. We bridge the gap from theoretical analysis to practical economic issues by surveying important fields of applied research such as public finance. Finally, we analyse the effects of a current tax reform proposal on the German economy with respect to economic growth, tax revenue and the labour market.

JEL-Classification: D58, H2

Wirtschaftspolitisches Forum

Werbungskosten oder Subvention? Zur Rechtfertigung der Entfernungspauschale und Perspektiven ihrer Ausgestaltung

Stefan Homburg: In Germany, commuting expenses have been deductible from the income tax base for a long time. Germany's grand coalition has now restricted this deduction. The article analyses whether or not this was justified from an economic point of view. It is shown that, in the long run, the tax treatment of commuting expenses has nothing to do with production efficiency. Commuting rather represents a form of household production. The overall conclusion is that the more restrictive tax treatment seems economically justifiable.

Holger Karrenbrock: Personal Income and Other Nonbusiness Taxes and Subsidies
In his article, Karrenbrock deals with the arguments of the proponents of the so-called 'Werkstorprinzip', a principle which means that for tax purposes the sphere of occupational activity ends at the factory gate. He demonstrates that expenses for commuting to and from work are income-related and therefore have to be tax deductible. The commutation to and from work is a condition precedent to income production, and the corresponding expenses solely arise from the taxpayer's occupation, which both is essential in his opinion.

Johann Eekhoff: Since 2007, costs of commuting in Germany are in principle no longer deductible from taxable income. This change in taxation is appreciated because commuting costs can be substituted by housing costs. Generally speaking, the sum of both cost factors is the same at any distances from work. Only for married couples costs of a second household near the workplace should be tax-deductible if both partners are employed at different places.

JEL-Classification: H21, H24

Investitionen im regulativen Umfeld – Ein Überblick über den aktuellen Stand der Forschung

Margarethe Rammerstorfer

Abstract

This paper will give an overview of the literature, concerning investments in the public sector. With regarding investment in the public sector in general, the discount factors and the risk the investors are confronted with, must therefore be taken into account. For analyzing the public sector we must have in mind, that this is not a complete and perfect market as it is often supposed for capital markets. Investors are faced with many constraints like regulatory regimes, subsidies and burdens from the

government as well as biased conditions for competition. The aim of the paper is to show which regulatory regimes exist and how they influence investment behavior.

JEL-Classification: H2, L5, G38

Effizienzreserven in der stationären Pflege in Deutschland. Versuch einer Quantifizierung und Implikationen für die Reform der Gesetzlichen Pflegeversicherung

Jasmin Häcker, Bernd Raffelhüschen, Freiburg - Birgit König, Matthias Wernicke, Berlin - Jürgen Wettke, Düsseldorf

Abstract

The design of the German statutory long-term care insurance (LTCI) is deficient in many respects. One of the major flaws in nursing home care is the inherent incentive problem concerning the relationship of the insured, the insurers and the nursing homes: For one, there is no competition amongst the insurers which influences the negotiation behaviour towards the nursing homes concerning the fixing of the daily payment rates. The nursing homes in turn are more or less unrestricted at setting the daily payment rate as the insured are mostly not in a position to fully practice their consumer sovereignty in case of the need of long-term care treatment. In the framework of this paper we try to quantify the efficiency reserve behind these disincentives in nursing home care and try to assess to what extent the contribution rate to LTCI could be reduced, if the efficiency reserves were exhausted.

JEL-Classification: I18, H55, J10