Vorschläge zur Steuerreform in Deutschland: Was bedeuten sie? Was "kosten" sie?

Zur Reform der Arbeitslosenversicherung - Markt, Staat oder beides?

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Konstitutionenökonomische Bewertung eines Systemwechsels im deutschen Rentenversicherungssystem

Die Liberalisierung der Telekommunikationsbranche in Deutschland: Bisherige Erfolge und weiterer Handlungsbedarf
Vorschläge zur Steuerreform in Deutschland: Was bedeuten sie? Was „kosten“ sie?

*Alfred Boss und Thomas Elendner*

**Abstract**

Tax reform in Germany is proposed by political parties as well as by specific research groups. The gross wage income distributions for different groups of taxpayers are used to find out the consequences of introducing alternative rules of taxation for the wage income tax revenues. The results are supplemented to gain an impression of the overall consequences of a tax reform for the public sector’s budget. It turns out that fundamental tax reform is possible without reducing overall tax revenues if all the tax expenditures are abolished.

JEL-Classification: H 20, H 24.

Zur Reform der Arbeitslosenversicherung – Markt, Staat oder beides?

*Norbert Berthold und Sascha von Berchem*

**Abstract**

Free and competitive insurance markets are not able to provide a system which can be considered economically efficient to deal with the material risks of unemployment. Nor are individual unemployment insurance savings accounts – even when regulated by the state – a superior alternative. If the economic feasibility of an unemployment insurance system is not in itself to be put at risk, coverage must in general be the responsibility of the state. However, the present design of state unemployment insurance can only be regarded as very inefficient and requiring urgent comprehensive reform. An increase in individual freedom and responsibility, as well as more competition are at the heart of a promising modern reform concept which takes into account the specific nature of the risk inherent in unemployment.

JEL-Classification: H 41, H 42, H 55.
Wirtschaftspolitisches Forum

Arbeitszeitflexibilisierung: Welche Modelle entlasten den Arbeitsmarkt?

Abstract

Gerhard Kleinhenz gives an overview on the substantial progress in increasing the flexibility of work in Germany over the last 30 years. He strikes a positive balance: The situation has improved a lot. Never-the-less, reality is still far away from the vision of flexibility Economists have. He promotes increased awareness of its advantages: Relieving the labor market and to mobilise additional employees, which will become important because of demographic transition.

Wolfgang Franz calls his article “winds of change – from shorter to longer work hours in Germany. He points out that there is a long lasting debate whether shortening of work hours has positive employment effects. It can be convincingly argued, however, that Germany’s work-sharing experiment failed. But now the dispute has taken quite the opposite direction. Will a longer work week create more jobs? More unpaid working hours will almost certainly increase labor demand but a considerable fraction of this additional labor input will be met by the employers now working longer. Besides this, the current movement towards longer work hours in order to secure jobs call for more flexibility of some institutional regulations dictated by jurisdiction, namely the principle of favourable solutions in the context of industry level bargaining.

Knut Gerlach argues that under flexible working time contracts, specifically working time accounts as the most wide-spread and innovative type, workers, works councils and management agree to intertemporal time transfers usually with respect to a period of 12 months. In many firms this agreement is accompanied by guaranteeing implicitly or explicitly a temporary employment stability. He shows that such contracts achieve a greater short-term labor market flexibility and by lowering production costs as well as enhancing the efficiency of work organization they might increase employment in specific circumstances. The draw back, however, is that the stability of employment in conjunction with fixed wages (efficient contracts) might lead to long-term wage hikes and negative employment effects. To garner the employment enhancing impact of working time accounts they have to be supplemented by more flexibility of collective wage contracts, specifically by additional competition between different wage setting regimes.
Konstitutionenökonomische Bewertung eines Systemwechsels im deutschen Rentenversicherungssystem

Vera Streibel

Abstract

Many Economists have pointed out that capital-funded pension systems are superior to pay-as-you-go-financed systems of old-age insurance; different proposals for reforming the German pay-as-you-go pension system have been presented. Although the necessity of a fundamental reform is almost common sense, consequent changes are regularly rejected by referring to lacks of economic justice. This paper analyses, what kind of reform serves justice from a constitutional economics point of view. Criteria are developed, which individuals behind a veil of ignorance would agree on and which therefore should be met by any reform proposal. Using these criteria, three prominent proposals for reforming the German public pension system are analysed.


Die Liberalisierung der Telekommunikationsbranche in Deutschland: Bisherige Erfolge und weiterer Handlungsbedarf

Ralf Dewenter und Justus Haucap

Abstract

The liberalization of the German telecommunications sector is widely regarded as a success story, for which the rigorous regulation of essential facilities together with a liberal licensing policy have been responsible. While many telecommunications markets are now highly competitive, this is not the case for local telephone markets and some wholesale services. The lack of competition in these markets is partly also due to inadequate regulation. Since geographical cost differences are not reflected in regulated prices, market entry is not attractive in many regions. Furthermore, recent policy measures such as regulated local pre-selection and call-by-call services as well as the envisaged local resale obligations reduce the business prospects for investors into alternative local infrastructure. While local competition will seemingly increase, the monopolistic situation of infrastructure markets will be cemented. Accordingly, reduced investment incentives will lead to efficiency losses and also harm consumers’ long term interests.

JEL-Classification: D 60, L 50, L 96.