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1

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Tobias Hentze, Köln

Eine ökonomische Analyse der
anstehenden Reform der Erbschaftsteuer

Tanja Kroh, Tübingen

Wie wirken Steuern auf die Einkommens-
und Vermögensverteilung

Michael Hüther, Köln

Wirtschaftspolitisches
Forum

Friederike Welter, Bonn

Enzo Weber, Nürnberg

Industrie 4.0 -
unterschätzte Herausforderung oder
überbewertete Modeerscheinung?

Nicolas Afflatet, Rösrath

La malaise française – Frankreichs
Haushaltskrise und warum sie anhalten
wird.

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Eine ökonomische Analyse der anstehenden Reform der Erbschaftsteuer

Tobias Hentze

Abstract

Due to a decision by the Federal Constitutional Court in December 2014 the inheritance tax has to be renewed by 30 June 2016 since the regulation is not in line with the German constitution law. The draft law by the national government, issued in July 2015, is a risk for many jobs and family owned companies as it might lead to higher tax burdens when the next generation takes over the business. Therefore, adjustments are needed in order to ensure most jobs in family owned companies and the unique structure of the German economy. These changes especially concern the strict requirements for very small and big companies as well as the inadequate business valuation parameter.

JEL-Classification: H25, H32, K34

Keywords: Inheritance Tax, Tax Policy, Business Valuation

Schlagwörter: Erbschaftsteuer, Steuerpolitik, Unternehmensbewertung

Wie wirken Steuern auf die Einkommens- und Vermögensverteilung?

Tanja Kroh

Abstract

This paper investigates the redistributive effects of the German tax system on income and wealth in order to evaluate the impact of popular tax reforms on inequality. The results show that the redistributive effects of the German tax system were underestimated in previous literature due to the neglect of the local business tax. However, the tax reforms studied only lead to minor increases in redistribution.

JEL-Classification: D31, H23, H24, H25

Keywords: Personal income distribution, wealth distribution, redistributive effects, personal income tax, wealth tax, local business tax

Schlagwörter: Einkommensverteilung, Vermögensverteilung, Umverteilungswirkung, Einkommensteuer, Vermögensteuer, Gewerbesteuer

Wirtschaftspolitisches Forum

Industrie 4.0 – unterschätzte Herausforderung oder überbewertete Modeerscheinung?

Seit einigen Jahren begleitet uns das Schlagwort der Industrie 4.0 als Vorbote eines künftigen Strukturwandels im Zuge der fortschreitenden Digitalisierung. Kritische Stimmen warnen schon länger, dass die heimische Wirtschaft im digitalen Zeitalter den Anschluss und damit ihre Wettbewerbsfähigkeit verlieren könnte. Das wirtschaftspolitische Forum geht daher folgenden Fragen nach: Unterschätzt die deutsche Wirtschaft tatsächlich systematisch die Herausforderung der Digitalisierung und gefährdet so seine Einbindung in den globalen Wertschöpfungsprozess von morgen? Oder bleibt davon auszugehen, dass die betroffenen Branchen die notwendigen Anpassungen zum geeigneten Zeitpunkt vollziehen? Wie gut ist der deutsche Mittelstand auf die verstärkte Digitalisierung vorbereitet? Welche Veränderungen sind auf dem Arbeitsmarkt zu erwarten, wenn der Übergang in eine Industrie 4.0 wahlweise gelingen oder verpasst werden sollte? Und in welchen Bereichen sollte die Politik Ressourcen bündeln, um den Veränderungsprozess zielgerichtet zu begleiten?

JEL-Classification: E24, J23, O33

Keywords: industry 4.0, technological progress, labour market, German economy

Schlagwörter: Industrie 4.0, technologischer Fortschritt, Arbeitsmarkt, deutsche Wirtschaft

Industrie 4.0 – unterschätze Herausforderungen oder überbewertete Modeerscheinung?

Prof. Dr. Michael Hüther:

Abstract

Digitization has entered both the private and the professional life equally fast, enabling households and companies to apply a large number of new technologies. Macroeconomic productivity, however, has stagnated or even deteriorated during the past couple of years. Our analysis yields that digitization driven productivity leaps are likely in B2B interactions – the famous Industrie 4.0. Only if companies and other institutions intensify the usage of new technologies, productivity progress can be ensured on a big scale. In order for companies to jump on the digitization bandwagon, certain pre-conditions need to be in place: Firstly, given an ageing workforce, lifelong-learning is a necessity for the workers' adoption to constantly changing requirements in the workplace. Secondly, an adequate digital infrastructure is a fundamental prerequisite for the application of high-tech digital technologies.

Digitalisierung ja – Industrie 4.0 bislang unter Vorbehalt

Prof. Dr. Friederike Welter und Dr. Christian Schröder

Abstract

SMEs show greater deficits in implementing digital processes in comparison to big companies. Lack of resources to assess costs and benefits of new ICT technologies as well as the absence of harmonized standards and safety concerns are the main reasons why SMEs are lagging behind. High-speed internet infrastructure on the base of glass fiber cable is one of the most important challenges for Germany to meet on the way to Industry 4.0.

Industrie 4.0: Wirkungen auf den Arbeitsmarkt und politische Herausforderungen

Prof. Dr. Enzo Weber

Abstract

The term Industry 4.0 addresses the interconnection of the virtual-digital and physical world as well as machine learning in production. In this process, on the one hand the German economy can use its strengths, on the other hand though it also faces new challenges regarding technologies, organisation and flexibility. In a comprehensive scenario, we model the effects of Industry 4.0 on the economy and the labour market. Thereby, major shifts and changes on the level of occupations and qualifications emerge. For politics, education and training are decisive fields of action. In this context, a focus on universities is as important as developing further the strengths of the system of vocational training. Industrial policy must most notably support the adaptability of the *mittelstand*. Labour market policy may face stronger dynamics as well as higher needs of qualification. In the light of new forms of labour, also the concept of social security should be widened.

La malaise française – Frankreichs Haushaltskrise und warum sie anhalten wird

Nicolas Afflatet

Abstract

France is stuck in a severe crisis. Growth rates are low, unemployment is high just as public deficit and debt. The public budget is structurally unbalanced. Though there is no sign of budget consolidation. The model of a war of attrition can help to explain this situation. Resistance of interest groups against changes in the French economic and social model prevents necessary budget adaptations. The French President however must thereby fear to further lose popularity in case he takes these unpopular measures. That is the reason why the French crisis is expected to last.

JEL-Classification: E62

Keywords: Public Dept. Crisis, War of Attrition, Budget Consolidation

Schlagwörter: Verschuldungskrise, Abnutzungskrieg, Haushaltskonsolidierung