



# TPC TAX POLICY CENTER

URBAN INSTITUTE & BROOKINGS INSTITUTION

## ABOUT

The Tax Policy Center (TPC), a joint venture of the Urban Institute and the Brookings Institution, has been educating the public and policymakers about tax and budget policy for more than 15 years. TPC combines high-quality, timely, and nonpartisan research with an unflagging commitment to translating complex analysis into accessible and engaging language. Simply put, we believe that better information, rigorous analysis, fresh ideas, and clear communication can shape decisions and improve policy. We focus on five overarching areas:

**Fair, simple, and efficient taxation** Taxes should be simple, fair, and efficient. We recognize and quantify trade-offs among these goals and identify promising reforms.

**Business taxation** The taxation of business entities – from single-owner firms to large multinational enterprises – raises complex issues. We analyze the economic effects of proposed business tax reforms and examine alternative approaches.

**Social policy in the tax code** Many programs to aid low-income families and promote other social goals are designed as tax subsidies instead of direct expenditures. We evaluate the effectiveness of these policies in achieving their goals as well as their effects on the distribution of tax burdens among households.

**Long-term implications of tax and budget choices** The United States faces a dismal fiscal future in part because projected revenues fall far short of anticipated spending needs, especially for health care and retirement benefits. We examine the implications of current policies and proposed tax changes on the well-being of future generations.

**State and local fiscal issues** Many Americans pay more in state and local taxes than in federal income taxes, and states promote their own social and economic policy goals through tax policy. TPC experts analyze the interaction of federal, state, and local tax and budget policies and cross-state variation in taxes and evaluate their fairness and efficiency.

## RESOURCES

### TaxVox

TaxVox, TPC's must-read blog, provides pithy, smart commentary and analysis of the day's most interesting tax policy ideas. Whether it is explaining the latest proposal from Congress or describing an important new research paper, TaxVox provides readers its own to-the-point and provocative perspective.

### Daily Deduction

Every weekday, the *Daily Deduction* presents a brief news summary of the most important events in federal, state, local, and international tax policy. We'll let you know about congressional hearings, key activities in state legislatures, recent tax news from capitals, and new tax policy research.

### taxpolicycenter.org

The TPC website is a treasure trove of tax data, analyses, and estimates of the effects of current and proposed legislation. Our tax policy Briefing Book is a popular resource as a primer of the U.S. tax system. TPC's Statistics web module contains tables and graphs about federal, state, and local taxes.



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