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Name _____ on 3/22/22
GUIDED READING Activity 9-1

For use with textbook pages 221-229

THE ECONOMICS OF TAXATION

OUTLINING

Directions: Locate the following headings in your textbook. Then use the information under the headings to help you write each answer. Use another sheet of paper if necessary.

- I. Economic Impact of Taxes
 - A. Resource Allocation—What can happen to the factors of production when prices go up as an end result of taxation?
 - B. Behavior Adjustment—What is a sin tax and what is it usually applied to?
 - C. Productivity and Growth—What effect might taxes have on productivity and economic growth?
- D. The Incidence of a Tax—What situation must exist to make it easier for a producer to shift the incidence of a tax to the consumer?
- II. Criteria for Effective Taxes
 - A. Equity—What criteria is generally recognized as making taxes fairer?
 - B. Simplicity—What makes taxes more tolerable to many people?
 - C. Efficiency—What are two criteria for making a tax efficient?
- III. Six Principles of Taxation
 - A. Benefit Principle—What is the benefit principle of taxation?
 - B. Ability-to-Pay Principle—What two factors is the ability-to-pay principle based on?
- IV. Types of Taxes
 - A. What three general types of taxes exist in the United States?
 - B. What is a marginal tax rate?

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