

Summary of Contents



<i>Preface</i>	xvii
1. Introduction	1
PART I: FRAMEWORK	
2. An Integrated View	13
3. The Social Objective	35
PART II: OPTIMAL TAXATION	
4. Optimal Income Taxation	53
5. Elaboration and Extensions	80
6. Income and Commodity Taxation	122
PART III: GOVERNMENT EXPENDITURES	
7. Transfer Payments	151
8. Goods and Services	179
PART IV: ADDITIONAL ASPECTS OF TAXATION	
9. Taxation of Capital	221
10. Taxation of Transfers	249
11. Taxation and Social Security	275
12. Taxation of Families	315

PART V: DISTRIBUTIVE JUSTICE AND SOCIAL WELFARE

13. Welfare	347
14. Social Welfare Function	370
15. Other Normative Criteria	391
16. Conclusion	407
<i>References</i>	417
<i>Index</i>	455