

## Chapter 1 : WHO | The economic and social benefits of childhood vaccinations in BRICS

*The STH prevalence before the introduction of MDA in this study provides a first insight on the public health benefit and burden of MDA programs.*

Buy from another retailer: Introduction The tax code is like a garden. Without regular attention, it grows weeds that will soon overwhelm the plants and flowers. Unfortunately, no serious weeding had been done to the tax code since In the meantime, many new plants and flowers have been added without regard to the overall aesthetic of the garden. The result today is an overgrown mess. There is a desperate need to pull the weeds, cut away the brush, and rethink some of the plantings to restore order, beauty, and functionality to the garden. Ideally, one would like to start with a clear philosophy of what government should do and how much it should spend, and only then decide how to raise the revenue to pay for it. The size and composition of spending are critical determinants of the nature of a proper tax system. A small government, such as we had in the nineteenth century, could be funded almost entirely by tariffs and taxes on alcohol and tobacco. A larger government, even one as small as we had in the s, required a much broader tax base. A Social Security system required a payroll tax and so on. The problem we have today is that there has been a serious divergence between the size of government that people want and what they are willing to pay for. The idea that deficits are an irresponsible passing on of debt to future generations is no longer sufficient to support a tax system capable of raising adequate revenue to finance current spending. Nor is there the political will to cut spending to the level people are willing to pay. At the same time, no one believes this trend is sustainable. A debate about tax reform may help clarify the role of government in the twenty-first century. The public misunderstands basic facts about the tax system. Polls show that people consistently believe the federal tax burden to be significantly higher than it actually is, and few know that close to half of all tax filers either pay no federal income taxes at all or get a refund; that is, they have a negative tax rate. The purpose of this book is to walk readers through the fundamentals of taxation at the simplest level: What is an effective tax rate? How does that differ from the statutory rates in the form? What is a marginal tax rate? What is the tax base? Why are different forms of income taxed differently? What is a tax expenditure? Is that the same thing as a tax loophole? To cover a vast amount of material in a small number of pages and to make the discussion comprehensible, a lot of detail has been sacrificed and many nuances have been glossed over. No one should attempt to use this book to prepare their tax returns. The questions anyone might have about how the tax system affects them personally should be directed to a tax professional. That is, I have attempted to cover the waterfront and present all the issues and various alternatives and options accurately and without distortion. I think it is unrealistic to try to accomplish that solely by cutting spending. I also believe that should the need for higher revenues be accepted by Congress, it would be better to raise those additional revenues by taxing consumption rather than raising tax rates. But the wealthy will also have to increase their contribution. I think it is irresponsible to view tax expenditures as fundamentally different from spending. Many conservatives and libertarians foolishly think every provision of the tax code that reduces revenue is per se good because it shrinks the size of government and allows people to spend their own money. Any tax provision that causes economic resources to be utilized differently from their use in a free marketâ€”as all tax expenditures do by definitionâ€”cannot meaningfully be distinguished from direct spending in terms of government control over these resources. It is myopic in the extreme to view all tax cuts as good and all spending as bad, whether from a philosophical or an economic point of view. While I do not present my own plan for tax reform, if it were up to me, I would institute a value-added tax VAT and use the revenue to make obvious fixes in the tax code. I would abolish the Alternative Minimum Tax and reduce the corporate tax rate, and put in place a tax that can be raised gradually over time to pay for rising entitlement spending. One idea might be to abolish the payroll tax for Medicare and earmark VAT revenues to pay for Medicare. That way, everyone will have an incentive to control Medicare costs, and at least some of the tax will be borne by its beneficiaries. Their purpose is twofold: Hopefully, readers will have no difficulty determining from the authors and titles which publications are relevant. I have tried to limit myself to recent publications and emphasized those that are freely available

online. Growing numbers of organizations have posted all of their publications online. These include the Congressional Budget Office [www. Government Accountability Office](http://www.gao.gov) [www](http://www.gao.gov). A list is available at [http](http://www.gao.gov): Many of the academic articles I have listed are available with a simple search. I recommend Google Scholar [http](http://scholar.google.com): Type the title of an article you are interested in finding into the search engine, and often you will find a free copy. It is common for university professors to post all their work on personal websites or at the Social Science Research Network [www](http://www.ssrn.com). This is especially so for economists and law professors. Google Scholar also provides lists of articles similar to the one you have searched and those that have referenced it. If you search for a known classic in a particular field, you will often find almost everything on the topic ever published in an academic journal ranked in order of importance. Almost all now have powerful databases available online that are freely accessible for anyone with a library card and an Internet connection. My personal library in Fairfax County, Virginia, for example, provides access to a database called ProQuest that makes available hundreds of newspapers, law reviews, and academic journals. Many universities now provide limited access to their library databases for alumni. And many of the commercial publishers of academic journals now allow people to buy copies of individual articles. The price is usually excessive, but may be worth it in some cases. It periodically publishes surveys of tax issues to inform members of the Senate Finance Committee and House Ways and Means Committee and help them prepare for hearings. Since many members of these committees are not lawyers, JCT reports tend to be relatively accessible to nonspecialists, yet are authoritative. Unfortunately, CRS distributes its publications only through congressional offices. However, most become publicly available and are often posted online through the Federation of American Scientists [www](http://www.fas.org). Your representative or senator can always supply you with a CRS report if you know it exists. On the economics of taxation, the premier research organization is the National Bureau of Economic Research. On a weekly basis, it publishes research by the top public finance economists in the United States. Its working papers are available for a modest fee, and all of its out-of-print books and journals are available free. One that I have referenced frequently is *Tax Policy and the Economy*, published annually. It is especially useful for those researching topical tax proposals. TPC often posts revenue estimates and distribution tables for recent tax initiatives that are equal in quality to those produced by the JCT and the Treasury. There is also a wealth of historical data on the tax system that I have relied upon heavily in writing this book. Another good source is the Tax Foundation [www](http://www.taxfoundation.org). It tilts to the right side of the political spectrum, but its numbers are solid. It maintains an extensive tax database with files easily downloadable into spreadsheets. The OECD covers only major market-oriented economies, however. PWC also has a website with detailed information on the tax systems of virtually every country; this information is free except for a registration requirement [www](http://www.pwc.com). It is free to download [www](http://www.pwc.com). The former is published by the National Tax Association [http](http://www.natfa.org): Recent issues are available only to members, but issues more than two years old are freely available back to [www](http://www.natfa.org). The latter is a weekly magazine published by Tax Analysts [www](http://www.taxanalysts.com). It is expensive but invaluable. It is probably available online at any good university library. Another useful publication is the *Statistics of Income Bulletin*, which is published by the IRS and freely available on its website. Since then, loopholes, exemptions, credits, and deductions have distorted its clarity, increased its inequity, and frustrated our ability to govern ourselves. From one of the most respected political and economic thinkers, advisers, and writers of our time, *The Benefit and the Burden* is a thoughtful and surprising argument for American tax reform.

**Chapter 2 : Can Knowledge Be a Burden Rather Than a Benefit? Essay Example | Graduateway**

*"The Benefit and The Burden" is a very solid, no-nonsense book that makes the compelling case for tax reform and what it will take to do so. In an even-handed, non-partisan manner Bruce Bartlett skillfully makes the US Tax System accessible to the masses.*

Only clean water, also considered to be a basic human right, performs better. How one addresses the antivaccine movement has been a problem since the time of Jenner. The best way in the long term is to refute wrong allegations at the earliest opportunity by providing scientifically valid data. This is easier said than done, because the adversary in this game plays according to rules that are not generally those of science. This issue will not be further addressed in this paper, which aims to show how vaccines are valuable to both individuals and societies, to present validated facts, and to help redress adverse perceptions. Without doubt, vaccines are among the most efficient tools for promoting individual and public health and deserve better press. While eradication may be an ideal goal for an immunization programme, to date only smallpox has been eradicated, allowing discontinuation of routine smallpox immunization globally. Potentially, other infectious diseases with no extrahuman reservoir can be eradicated provided an effective vaccine and specific diagnostic tests are available. Eradication requires high levels of population immunity in all regions of the world over a prolonged period with adequate surveillance in place. OPV-caused paralytic disease, directly or by reversion to virulence, and persistent vaccine-virus excretion in immunodeficient individuals are problems yet to be solved. In four of six WHO regions, substantial progress has been made in measles elimination; transmission no longer occurs indigenously and importation does not result in sustained spread of the virus. Combined measles, mumps and rubella MMR vaccine could also eliminate and eventually eradicate rubella and mumps. Already, elimination of measles from the Americas, and of measles, mumps and rubella in Finland has been achieved, providing proof in principle of the feasibility of their ultimate global eradication. Control of mortality, morbidity and complications For the individual Efficacious vaccines protect individuals if administered before exposure. Pre-exposure vaccination of infants with several antigens is the cornerstone of successful immunization programmes against a cluster of childhood diseases. Complications such as congenital rubella syndrome, liver cirrhosis and cancer caused by chronic hepatitis B infection or neurological lesions secondary to measles or mumps can have a greater long-term impact than the acute disease. Such breakthroughs are either primary " due to vaccine failure " or secondary. In such cases, the disease is usually milder than in the non-vaccinated. In a German efficacy study of an acellular pertussis vaccine, vaccinated individuals who developed whooping cough had a significantly shorter duration of chronic cough than controls. Milder disease in vaccinees was also reported for rotavirus vaccine. Some vaccines protect against infection as well. Sterilizing immunity may wane in the long term, but protection against disease usually persists because immune memory minimizes the consequences of infection. Source drying Source drying is a related concept to herd protection. If a particular subgroup is identified as the reservoir of infection, targeted vaccination will decrease disease in the whole population. In North Queensland, Australia, there was a high incidence of hepatitis A in the indigenous population. Vaccination of indigenous toddlers, with catch-up up to the sixth birthday, had a rapid and dramatic impact in eliminating the disease in the indigenous population and in the much larger non-indigenous population who were not vaccinated across the whole of Queensland. Chronic hepatitis B infection leads to liver cancer. Vaccination against such pathogens should prevent the associated cancer as already observed for hepatocellular carcinoma in Taiwan, China. However, the mortality and morbidity prevented translates into long-term cost savings and potential economic growth. Globally, the savings from vaccines were estimated by Ehreth in to be of the order of tens of billions of US dollars of direct savings. Savings are enhanced if several antigens are delivered in a single vaccine. Combination vaccines bring the added benefit of better compliance, coverage, and injection safety. Introduction of a new antigen is facilitated with combination vaccines, ensuring early high coverage by maintaining previous immunization schedules, without compromising and sometimes improving immunogenicity and reactogenicity. Staphylococcus aureus is viewed as a better long-term option to control

the problem of increasing resistance. Travellers transmit and disseminate disease, as has been observed in the case of polio and in the dispersal of meningococcal strains by returning pilgrims from Saudi Arabia. Other public health benefits In developing countries, vaccination programmes are cornerstones of primary health-care services. The infrastructure and personnel required for an effective and sustainable immunization programme give opportunities for better primary health-care services, particularly in the critical perinatal and early infancy period. This has significant health, educational, social and economic benefits. The potential of vaccines to protect populations from bioterrorism threats such as smallpox and anthrax has led many governments to ensure an adequate supply of the necessary vaccines in preparation against such an attack. Promoting economic growth Poor health has been shown to stunt economic growth while good health can promote social development and economic growth. Health is fundamental to economic growth for developing countries and vaccinations form the bedrock of their public health programmes. Vaccines have clear benefits for the disadvantaged. Pneumococcal immunization programmes in the USA have at least temporarily removed racial and socioeconomic disparities in invasive pneumococcal disease incidence, while in Bangladesh, measles vaccination has enhanced equity between high- and low-socioeconomic groups. During protracted conflict it is possible to ensure that vaccination coverage remains high. They enable a rich, multifaceted harvest for societies and nations. Vaccination makes good economic sense, and meets the need to care for the weakest members of societies. Reducing global child mortality by facilitating universal access to safe vaccines of proven efficacy is a moral obligation for the international community as it is a human right for every individual to have the opportunity to live a healthier and fuller life. Achievement of the Millennium Development Goal 4 two-thirds reduction in under-5 child mortality by will be greatly advanced by, and unlikely to be achieved without, expanded and timely global access to key life-saving immunizations such as measles, Hib, rotavirus and pneumococcal vaccines. We conclude that a comprehensive vaccination programme is a cornerstone of good public health and will reduce inequities and poverty.

**Chapter 3 : The Benefit and The Burden: Tax Reform-Why We Need It and What It Will Take by Bruce Bar**

*INTRODUCTION. There is an increasing demand for psychosocial research in palliative care in order to provide a higher quality of care at the end of life.1 - 3 However, ethical concerns regarding the relative risks and benefits of research in vulnerable populations such as the terminally ill have been raised frequently.2 - 9 Research that focuses on end-of-life issues is often considered.*

Find articles by Sean Phipps Martha A. Grootenhuis Find articles by Martha A. Received Feb 15; Accepted May A paediatric instrument that accounts for both positive and negative impact of stressful events has not been investigated in the Netherlands before. The aim of the study was to investigate psychometric properties of the Dutch version of the Benefit and Burden Scale for Children BBSC , a item questionnaire that intends to measure potential benefit and burden of illness in children. Reliability and validity were evaluated. Benefit did not correlate with the psychological outcomes. The BBSC may be useful as monitoring and screening instrument. The literature on the long-term psychosocial consequences of childhood cancer has yielded contradictory results. In many studies, overall adjustment has been found to be near normal levels [ 17 ]. Many survivors seem to cope well with the cancer experience and several young adult survivors report positive effects, for example with regard to resiliency [ 22 ] or posttraumatic growth [ 2 ]. However, the results of other studies suggest that survivors suffer more from depression, anxiety and posttraumatic stress symptoms than the general population [ 8 , 16 ]. Furthermore, specific areas are adversely affected in long-term survivors, for example body image and identity [ 10 ] and peer relations [ 14 , 18 ]. Disease-related worries were also reported [ 9 ]. These findings suggest that the negative impact of growing up with cancer i. The construct of benefit finding offers explanation for positive adjustment in children. Phipps and colleagues developed the Benefit and Burden Scale for Children BBSC [ 5 , 15 ], as far as we know, the first questionnaire that addresses both constructs in children. The aim of the present study was to examine the psychometric properties of the Dutch version of the BBSC in a sample of paediatric survivors of childhood cancer. It was hypothesized that the Dutch version of the BBSC would show good psychometric properties, similar to the original American version [ 5 , 15 ]. Firstly, good internal consistency was expected. Secondly, with respect to the construct validity of the BBSC, we hypothesized that perceived a burden was positively associated with anxiety and posttraumatic stress symptoms. Benefit finding was expected not to associate with these psychological outcomes. Older survivors at diagnosis were hypothesized to have a greater likelihood of finding benefit than younger survivors. Going beyond Phipps [ 15 ] and Currier et al. Children and their parents were sent an invitation to participate, an informed consent form, a booklet with questionnaires to be completed by the child and a form addressing sociodemographic and medical details to be completed by the parent. After a month, non-responders were reminded by telephone. Two weeks after completion of the questionnaires, the BBSC was sent a second time in order to assess testâ€™retest reliability. Four children did not match the criterion of the timeframe since the end of treatment but were still included because this criterion was not based on theoretical grounds. The characteristics of the 77 participants were: A total of 69 out of the 77 respondents The items include affect, relationships with peers and family relationships. Higher scores indicate higher benefit and burden scale range 10â€™ The BBSC has shown to be reliable and valid in an American childhood cancer population with benefit and burden as independent constructs [ 5 ]. The backward translation was cross-checked for inconsistencies by the author of the original BBSC [ 5 , 15 ]. This validated questionnaire assesses HRQoL in children and adolescents in four domains: Summing the scores from all domains generates a total HRQoL score. Summing the scores of emotional, social and school functioning leads to the scale psychosocial functioning. Higher scores indicate better HRQoL. Higher scores indicate higher levels of anxiety in a threatening situation. In the present study, children were asked to keep their experience with cancer in mind when answering the questions about a traumatic event. The items are scored on a four-point scale: When the sum of the scores on the subscales intrusion and avoidance equals 17 or more, this indicates that there are serious posttraumatic stress symptoms and that the child is likely to meet the criteria for a diagnosis of PTSD. Medical and sociodemographic characteristics include diagnosis, treatment,

time since diagnosis, time since the end of treatment, age at diagnosis, age at study, gender, ethnicity and socioeconomic status i. Internal consistency and homogeneity of the BBSC were evaluated by using the following norms: The Statistical Package for Social Sciences version A significance level of 0. However, a Bonferroni correction was applied for the correlation analyses of benefit and burden with the other psychological outcomes resulting in a significance level of 0. We considered correlation coefficients of 0.

Chapter 4 : Welfare state in the United Kingdom - Wikipedia

*Bruce Bartlett published "The Benefit and the Burden: Tax Reform - Why We Need It And What It Will Take" in The book offers an introduction to how tax policy is set in the United States. The.*

Correspondence to Sachiko Ozawa email: Bulletin of the World Health Organization ; While such global efforts have resulted in large increases in vaccine coverage worldwide, there is still a large population that remains uncovered. Inadequate immunization coverage is apparent among middle-income countries. As middle-income countries do not receive support from the GAVI Alliance, lack of funds may account for low coverage, and vaccine delivery in these settings may suffer from inefficiencies that have been resolved in high-income countries. These countries have seen high economic growth in recent years – expanding their capacity to produce, procure and provide health care. The countries represent a range of lower-middle-income India , upper-middle-income Brazil, China and South Africa and high-income Russian Federation countries. They include the two most populous countries in the world – China and India. BRICS vary in their financial capacity to support the introduction of new vaccines and to scale-up childhood immunization coverage in their own countries and beyond. BRICS have received resources from – and donated to – international organizations working to improve vaccination coverage. New vaccine adoption The extent of childhood vaccination among BRICS has varied widely, particularly with the introduction of three of the latest vaccines, which have been shown to be safe and effective in reducing childhood mortality and long-term disability: Through its national expanded immunization programme, it adopted the H. It also developed national capacity for vaccine production. In the first few years after the introduction of this vaccine, the cases of H. It also introduced the rotavirus vaccine the same year. The country has not yet included either the pneumococcal conjugate vaccine or the rotavirus vaccine in the national immunization programme despite the very high disease burden in children under the age of five years. But China produces its own vaccines, which are available in the private sector. According to the latest literature, the value of a life-year saved in a low- or middle-income country is estimated at 1. For example, if India and China eliminated all childhood deaths preventable by H. We then estimated the economic and social benefits that could be gained from lives saved through immunization, based on numbers of deaths averted, discounted GDP per capita, and life expectancy based on published methods. The economic benefits of vaccination extend far beyond the treatment costs that are usually included in cost-effectiveness analyses. Children whose lives are saved through immunization programmes not only contribute to the economy but also bring social value to the community. Vaccination, and thus improved health, can yield broad benefits in improved cognitive development, educational attainment and labour productivity. Brazil and South Africa have already successfully adopted three new vaccines; China, India and the Russian Federation continue to face challenges in introducing and scaling up their national coverage of these vaccines. Brazil and South Africa have shown a strong commitment to introducing new vaccinations and capitalizing on the health and economic benefits that they provide. The largest of these potential benefits would be for China and India, with the introduction and scale-up of H.

**Chapter 5 : WHO | Vaccination greatly reduces disease, disability, death and inequity worldwide**

*Introduction The tax code is like a garden. Without regular attention, it grows weeds that will soon overwhelm the plants and flowers. The Benefit and the Burden.*

Sunday, April 2, Book Review: The book offers an introduction to how tax policy is set in the United States. The political situation has obviously changed since the book was published, but the historical background is useful to provide context. The text is definitely not "in paradigm" with Modern Monetary Theory MMT , but this does not matter when discussing the narrow topic of tax reform. This article also explains why I am skeptical that tax reform will be passed any time soon. The book consists of 24 chapters, divided into three parts: The Basics Part II: The Future The text explains the technical issues involved in plain language; further sources of information on the topic at hand is given at the end of chapters. Bruce Bartlett worked as a senior analyst for conservative politicians in the s and s, including Senator Jack Kemp and President Ronald Reagan. He has since fallen out with the conservative movement, and I mainly see him ridiculing Republicans on my Twitter feed. Although he does his best to be non-partisan, this politics in this book may be disliked by: The book starts off with the fundamentals of taxation. And we discover that the problems with setting tax policy are fundamental. As Bartlett notes at the beginning of Chapter 3: To tax income, one has to know what income is. That may seem obvious, but it becomes complicated the more one thinks about it. That is a key reason that the term "income" is nowhere defined in law. Section 61 of the tax code is a tautology: In practice, "income" is whatever the Internal Revenue Service says it is. He argues that the difficulty of defining incomes reflects the history of the income tax: He notes that most economists have accepted the notion of Haig-Simons income, but that definition has obvious problems when applied to the real world. This theoretical incoherence causes a few fundamental problems with tax policy. Are capital gains income? What is the unit of taxation: Since all income taxes are progressive in terms of average tax rates including so-called "flat taxes", which only have a flat marginal rate above the income threshold , there is an advantage of dividing the same income among two people. What is the time period of taxation? Individuals with highly irregular incomes on a calendar year basis are penalised over their lifetimes versus those with regular incomes. What can be deducted from income? For example, the United States allows a deduction for income for mortgage interest; Canada does not for primary residences. Although one might summarise the current situation as being a mess, this was not the result of malice. Most of the changes to procedures that cause problems are the result of previous attempts to improve the process, and make it more fair. He is quite positive about the role of tax lobbyists, which may surprise some readers. I am a Canadian Prairie Populist, and so I have a natural dislike of lobbying. That said, in the context of tax law, the American system appears reasonable. Everyone has a dog in the fight over taxes, and so there is a great diversity of represented interests. These lobbyists have technical skills, and may be the only people with a global view of the political alignments in Washington. This diversity of views is lacking in other areas of governance. Since everyone knows what those lobbyists have to say -- and how many votes they can deliver -- they are more easily tuned out. Such pseudo-spending is called "tax expenditures. This habit destroys the internal coherence of the tax code, which increases the need for tax reform discussed next. Tax Reform Bruce Bartlett uses a standard, narrow definition of tax reform: This is known as being revenue neutral. It might be possible to clean up the tax code while at the same time increasing or decreasing the tax burden, but that seems to be more difficult to pull off. The need for tax reform became apparent in the s. Governments worldwide including the United States had extremely high marginal tax rates. These tax rates were politically very useful; it gave the impression that everyone was "paying their fair share. Which is why I have some doubts about inequality research based on income tax data. By the s, it was becoming apparent to most that the capitalist class was not paying taxes at rates that were even close to the statutory rates. The only people stuck paying those high tax rates were people who could not structure their affairs to avoid them. In particular, stars of popular culture with high royalties were caught up. I am unsure whether this observation about pop culture was in the book; this was a common observation in the s. The release of data on tax payments provided the impetus for tax reform. Needless to say, that piece of information killed the story that

everyone is paying their fair share. This led to a series of tax-reform measures in which the tax code was realigned so that realised tax rates were closer to statutory rates. Loopholes were closed, in exchange for lower tax rates. The usual objective of tax reform is that they are revenue neutral: Since the argument was that reforms would make the economy more efficient, the expectation is that they would reduce fiscal deficits as the result of stronger growth. Observations from Canada The problems with inconsistencies in the tax code are only obvious if you are filing taxes. As a Canadian, I am not in a good position to discuss the fairness of the American tax code. The Canadian personal tax system has largely been reformed; if there are problems, it is in the treatment of the taxation of multinational corporations, and the super-rich who set up complicated international trusts to shelter wealth. In both cases, the common denominator is the international aspect, which is a global issue. The situation in Canada historically paralleled the American one. There were a lot of really bad Canadian films produced in the s; these were the result of tax shelters. Furthermore, the treatment of business income versus earned income was seen as widely unfair, as the result of tax measures to boost small businesses. However, tax reforms have been continuously carried out. The situation of Quebec ensures that this stalemate continues. The current Republican Party tactic of obstructionism would be suicide: As a result, it is much easier for the Canadian Federal Government to ram tax reforms through. As I noted earlier, this meant that the personal tax code is cleaned up, and consistent with the treatment of incomes for domestic businesses. I am a consultant not a particularly great one, admittedly , and the tax savings I would get from incorporation are almost exactly equal to the cost of incorporation. The few attempts at abusive personal tax shelters only make the news when they are crushed by Revenue Canada. Revenue Canada court losses typically are on the business side. This means that tax reform is not a major political issue in Canada. Although it is easy to be outraged by international corporate tax shenanigans, it is difficult to formulate a useful policy to counter it. Canadian populism is distinguished from the hapless populist movements in other countries by having a track record of arising only around a potential reform to a problem, and not just the result of disgruntlement. Returning to the United States The current situation in the United States appears worse than Canada, but it still is improved versus the s at least on the personal income tax side. The book was written before the Republican takeover of all elected branches of the American federal government. On paper, everyone wants tax reform, and it should be possible to enact. The problem is that the Republican party is a coalition, and the free market wing of the party appears unable to make any form of productive compromises. Furthermore, the objective of tax reform is to eliminate loopholes that are created by tax expenditures that were put into place by Republicans. The most likely possibility is that the Republicans will cut taxes; whether they can weed out some of the inconsistencies in the tax code along the way remains to be seen. In my view, these taxes are a good policy step; part of the problem of governance in the United States is the result of the lack of a VAT. Most of my regular readers are in the MMT camp. Some of the critics of Functional Finance end up arguing that an "inflation constraint" and a "financial constraint" is the same thing. We need to get beyond semantics, and ask ourselves: If we are doing economic analysis, there are a lot of differences that make the Functional Finance approach superior to the "financial constraint" based approach used by the mainstream. In the case of debates about the tax code, the main insight of Functional Finance is that we cannot measure the economic impact of policy changes using dollars. I gave a simple example in an earlier article: Although the realisation that dollar values of differing policy mixes are not comparable on a 1: The objective of tax reform is to make sure that tax rates paid by the same taxpayer are the same regardless of how that income generation is structured. Since different tax flows are fungible for a taxpayer, we need to compare policies on a dollar-for-dollar basis. More generally, politicians need a common yardstick for discussing the trade-offs between various policies. Money is useful precisely because it provides such a common yardstick. It is very difficult to replace monetary values for measuring political horse-trading. The realistic solution is accept that politicians are going to use dollar values to measure the effects of fiscal policy, but the political rules of the game should have a realistic view on deficits. I discussed how the Canadian government inched in this direction recently. The Congressional Budget Office is in a tough place: That said, their projections are pretty much the opposite of realistic. Any realistic analysis of macroeconomics should tell us that forecasting is difficult; the theory that activity is perfectly forecast by a representative household on average is worthless.

**Chapter 6 : The open data debate – is GDPR a burden or benefit? | ITProPortal**

*Bruce Bartlett published "The Benefit and the Burden: Tax Reform -- Why We Need It And What It Will Take" in The book offers an introduction to how tax policy is set in the United States. The book offers an introduction to how tax policy is set in the United States.*

History[ edit ] In historian Derek Fraser told the British story in a nutshell. The welfare state, he said: By the s it was in decline, like the faded rose of autumn. Both UK and US governments are pursuing in the s monetarist policies inimical to welfare. The welfare state in the modern sense was anticipated by the Royal Commission into the Operation of the Poor Laws which found that the old poor law a part of the English Poor laws was subject to widespread abuse and promoted squalor, idleness and criminality in its recipients, compared to those who received private charity. Accordingly, the qualifications for receiving aid were tightened up, forcing many recipients to either turn to private charity or accept employment. Opinions began to be changed late in the century by reports drawn up by men such as Seebohm Rowntree and Charles Booth into the levels of poverty in Britain. These reports indicated that in the massive industrial cities, between one-quarter and one-third of the population were living below the poverty line. Liberal reforms[ edit ] The Liberal Party launched the welfare state in Britain with a series of major Liberal welfare reforms in – However, by the s, a new perspective was offered by reformers to emphasise the usefulness of family allowance targeted at low-income families was the alternative to relieving poverty without distorting the labour market. In , family allowances were introduced; minimum wages faded from view. The experience of almost total state control during the Second World War had encouraged the belief that the state might be able to solve problems in wide areas of national life. This imposed severe punishments for neglecting or treating children cruelly. It was made illegal to sell cigarettes to children or send them out begging. Separate juvenile courts were set up, which sent children convicted of a crime to borstals a forerunner to modern youth detention centres , instead of prison. The end of the war also brought a slump, particularly in northern industrial towns, that deepened into the Great Depression by the s. Beveridge himself was careful to emphasise that unemployment benefits should be held to a subsistence level, and after six months would be conditional on work or training, so as not to encourage abuse of the system. In addition to the central services of education, health, unemployment and sickness allowances, the welfare state also included the idea of increasing redistributive taxation, increasing regulation of industry, food, and housing better safety regulations, weights and measures controls, etc. The foundation of the National Health Service NHS did not involve building new hospitals, but nationalisation of existing municipal provision and charitable foundations. The aim was not to substantially increase provision but to standardise care across the country; indeed William Beveridge believed that the overall cost of medical care would decrease, as people became healthier and so needed less treatment. Charges for dentures, and spectacles were introduced in by the same Labour government that had founded the NHS three years earlier, and prescription charges by the successive Conservative Government were introduced in The principle of health care "free at the point of use" became a central idea of the welfare state, which later Conservative governments, although critical of some aspects of the welfare state, did not reverse. Over half of families living below the breadline have at least one relative with a disability. Likewise, an unknown number are unable to clothe their children properly before sending them to school where all too many of these children not only rely on free school dinners as a cornerstone of their diet, but on breakfast and supper clubs as well. Children at risk of abuse or neglect are left unsupported till a situation reaches crisis point and then children are taken expensively into care. Local authorities maintain this is due to demand for emergency interventions growing fast because of increasing poverty and welfare cuts. This failure to act with the right help, at the right time, will inevitably have devastating consequences for some children that last a lifetime. Without urgent action, we risk failing thousands more children across the country.

**Chapter 7 : Burden or Benefit?**

*Hazing: A Benefit or Burden* The concept of hazing has long since been a source of debate, yet it has also served as a means of training designed to save lives. Hazing has been around almost as long as mankind but its formal introduction became most apparent in the military.

Bush administration, serves him well to write such a topical and important book. This educational page book is composed of twenty-four chapters and broken out into the following three parts: The Basics, Part II. Well-written, and exhaustively-researched book that is accessible to the masses. No-nonsense, lucid and concise prose. The author writes with conviction and expertise. Does a very good job of keeping the chapters short and intelligible. Educational and enlightening book that provides a basic foundation in understanding the US Tax System. He does not shy away from criticizing any party. In general, the author provides persuasive arguments for his thesis. Good use of charts to illustrate points. The author tell you his biases right up front. A brief history of taxation. Explains the tax system process. Generally does a good job of defining terms and provides simplified examples. Does a very good job of differentiating between conservatives and liberals regarding tax reform. The factors that contribute to economic growth. The purpose of investments. The basic ways that that income can be taxed. Tax ideas from other countries. The impact of tax credits. Understanding social welfare and how we compare to other countries. The goals of tax reform. Real estate and tax policies. The impact of state and local taxes, surprisingly educational. The special problems of capital gains. The even bigger problem of corporations as it relates to tax policy. The critical goal of tax reform, how to improve the tax collection system. A look at flat tax and the implications. A brief summary of tax reform proposals. The problem of debt. Value-added tax VAT , a look at this interesting consumption tax. Arguments for and against it. The future of tax reform. A good summary of what the author would like to see happen and what he feels is the best scenario for tax reform. The author provides extensive reading material and I mean extensive. Despite the best intentions tax reform can be dry and tedious. I would have liked an analysis of entitlement programs. A breakout of the budget by categories and an analysis would have been welcomed. A glossary of terms would have added value. A little humor never hurts. In order to keep the book to a manageable level, some topics were sacrificed. No direct links in Kindle. In summary, this was an educational and informative book. If you are interested in learning the basics of the US Tax System and tax reform this is a good book to start. Bartlett provides a plethora of resources for those who want to sink their teeth further into this topic and the information that he does provide is solid and well grounded. The book can be dry at times and some topics may be beyond the reach of the layperson but in general the author does a commendable job of making the book accessible and keeping the book concise. I learned a lot from this book and the author successfully addresses the main issues of his subject. If you are interested in this topic by all means get this book, I recommend it.

*"New volume aims to offer a complex and nuanced study of benevolence while exploring a range of ethical, political, social, and cultural issues linked with benevolent pursuits and policies from the late 18th century to the present.*

Shares From governments using population data for infrastructure planning, to supermarkets monitoring our shopping behaviour in a bid to improve their customer strategies and advanced mapping tools that help businesses to optimise their delivery services, data has become immensely valuable for both businesses and governments. The research found the majority of executives surveyed 69 per cent consider open data to be important to their business, with eight in 10 businesses making at least occasional use of it. Firms use this data to help improve customer services and develop new products, while advancements in data analytics are opening up the possibilities of using this data more effectively. However despite the benefits, privacy implications have led to some consumer distrust of how their data is being used. To combat these types of issues, new legislation will soon be introduced to address transparency around data collection. GDPR

What are the risks? The new GDPR rules will mean that consent must be given through a statement or clear affirmative action. Further, this will be subject to the data being collected for specified, explicit and legitimate purposes. Compliance with the GDPR requirements will be mandatory for all organisations that handle the personal data of EU citizens and the financial consequences for non-compliance have the potential to be significant. These new requirements around unambiguous consent mean firms fundamentally need to re-think how they manage and retain data. Complying with more stringent data protection will require additional talent with specialised data skills, training, as well as updating internal systems and technologies. Governments too will be required to reassess their protocols, look at the way they currently share data for use and establish new best practice. GDPR will also require government agencies to provide more detailed information to citizens on-demand. This will include the purpose of the data processing, the categories of data being processed, the recipients, the retention period and the original source of the data.

What are the opportunities? While any change is difficult in the short-term, these regulatory changes will pave the way for a number of benefits to be realised. To begin with, there will be an inevitable uptick in public trust when the regulation comes into play. With organisations compelled to handle data with greater care, consumers may be more inclined to not only share their data, but understand the benefits of doing so. The expense of breaches mean GDPR could prove a great impetus to the open data movement, forcing governments to think creatively to maximise their assets and the potential of the data they are sitting on. When used responsibly, open data can create a wealth of business opportunities that ultimately benefit the public. As a result, a new app emerged called idata which provides clinicians, patients and researchers with the ability to filter and analyse surgery data. This app has reduced the number of deaths in heart surgeries by up to 1, annually. Arup, a London-headquartered engineering and construction service provider, has also leveraged open data to create an online risk assessment service for clients utilising available public data on environmental hazards. In a commercial sense, businesses will also be rewarded for their efforts to create clean data. To work at its full potential, data needs to be accurate and relevant. The new legislation will further incentivise businesses to invest more into pursuing best data practice. This will eventually be the engine of better analytics and, ultimately, stronger business growth. Planning for an opportunistic future Today, open data has become an important driver of digital transformation as firms strive to compete in an increasingly software-defined, automated world. On top of this, data analytics capabilities are increasingly important to maximise the potential of data and help organisations move ahead of the competition. Complying with GDPR will initially require a significant time and cost investment from businesses anywhere in the world that hold or process data about EU citizens, but it will also improve public trust and help to create an equitable playing field for businesses across the EU.

**Chapter 9 : Basic Introduction to Policy Debate**

*Non-Native Fish May Be A Benefit Not A Burden Date: February 28, Source: University of Bournemouth Summary: The majority of non-native fish introduced to freshwater habitats around the world.*

Basic Introduction to Policy Debate To: Basic Introduction to Policy Debate From: Tue, 16 Nov I have a feeling that many of the members of this list may have trouble following some of the recent posts for a lack of knowledge. If there are any "errors" in it please post them to the group. To begin with, I think policy debate is easiest to understand as a framework for evaluating a resolution. From this perspective, the affirmative is expected to offer not only justification that there is a problem, but that there is a beneficial way to solve that problem as part of their proof of the resolution. Thus, traditional "policy" topics include words like should to designate this affirmative burden. I personally think that there ARE reasons that a policy framework, or at least tools taken from it, may be legitimate in other situations, but these are not necessary for a basic understanding of policy debate. Thus, for the purposes of this discussion I will assume that the resolution clearly suggests a policy framework through its wording, such as: Again, this does NOT mean that to be interpreted in a policy framework a resolution must be worded this way. Traditionally in policy debate there are four stock issues easy to remember for the word that they spell: Solvency, Harms, Inherency, and Topicality. These stock issues set up the burdens which must be met by the affirmative team to win the round, and I will explain each of them below: For an affirmative to meet the burden of topicality their plan must use the "specified agent" to conduct the "specified action" to achieve their benefits. I do not fully understand how effects topicality is relevant outside of a policy framework. Traditionally affirmatives were required to show why the status quo has not taken the action adopted the plan which they suggest. Plans could show inherency by pointing to a law that must be overturned before the plan could be adopted structural inherency, by noting that the President would veto the plan attitudinal inherency? Some have suggested that it is a check on outrageous cases worded by one Cornell critic as "why are the debaters so much smarter than the real policy makers", and others have suggested that it is a way to make sure the affirmative cannot defend the status quo. Perhaps because of the same problems that I have had understanding this burden and more likely for many better reasons the trend in policy debate has been away from inherency as a burden. This has come to the point where, I would suggest, many if not most young policy debaters will argue that it simply is NOT a burden. The next burden is that the affirmative must show some need for their plan to be adopted. Another way of looking at this is there must be some benefit from adopting the plan -- otherwise why do it? One way of looking at many CEDA cases non-policy cases is simply as meeting topicality and harms where topicality is a somewhat different test since there is no plan. Thus, we can point out problems with harms from the current national news media without showing that the harms could be solved or that there is some inherent barrier preventing solvency. Finally, the affirmative has a burden to prove that their plan will solve for their harms or at least for the level of harms which they are claiming benefits from. Some traditionalists argue that the plan must solve for all of the harms brought up, while others argue that the plan merely must have a comparative advantage over the status quo in other words solving for some of the harms, or even a risk of solving for the harms may be enough. As in non-policy debates where the burden is normally topicality, and sometimes additional things like causality or significance failing to meet any of these burdens is a reason that the affirmative could lose the round at a procedural level. As in non-policy debates, you should be prepared to justify each burden as well as show that the affirmative does not meet the burden if you want to win on one of these issues. In other words, you should probably go to someone more knowledgeable to find out why inherency should be a burden if you want to argue it. This plan is normally a specific way of doing the general action called for by the resolution. This text can be used to check topicality, gauge how well the solvency cards match the plan, etc. The text may also include additional information which might be "affirmative burdens" such as how the plan will be enforced, paid for, etc. Furthermore, additional potential burdens such as enforcement and funding are normally ignored. Perhaps list members with more background on these issues may like to elaborate on them, and perhaps if policy debate becomes more common they will become more

important. FIAT Fiat is the name given to the power for the affirmative to plan. In traditional policy debate the resolution gives the affirmative the power of fiat to make the specified actor take the specified action, which has been extended to the idea of specifying the greater detail of that action. How to justify fiat is one of the problems which needs to be addressed in "non-policy resolutions. At a procedural level the negative could argue that the affirmative has failed to meet one of these stock issues: For example a negative could press and take-out specific harms mentioned by the affirmative to decrease the benefit of the plan. Note, Max, if you do both it is potentially a double turn. The most effective negative strategy so far probably uses several of these possibilities: An initial justification for counterplans is that, at least in a policy framework, it makes sense for the judge to vote for the best solution to a problem. Some additional twists to this will become, at least partially, clear in the following discussion. Usually, counterplans include a text explaining what the counterplan would do, and sometimes simply explaining how the counterplan is different from the plan , justification of how the counterplan "burdens" are met competition and topicality , and reasons why the counterplan is advantageous. From the framework suggested above a counterplan only makes sense if it is more advantageous to do than the plan. If the plan and counterplan can both be adopted without hindering each other than there is no forced choice -- they do not "compete. Generally, there are two common tests of competition that are accepted in policy debate, a counterplan must either be: The idea behind mutual exclusivity is that the plan and the counterplan could not possibly both exist, thus they absolutely compete, and the policy maker i. Another way of looking at this is that doing the plan prevents the counterplan from being adopted. Net benefits is simply a less extreme test based upon the same idea: There are additional possible competition standards and these could be threads of discussion but a thinking debater can normally justify these two on their own, and come up with intelligent reasons to dejustify other standards when faced with them. Traditionally counterplans face the opposite topicality burden of the affirmative -- that is they must be non-topical. But, as Alex Helderman points out quite well, there are several good reasons why topical counterplans may be legitimate. The most basic of these is that if the affirmative plan parametricizes the resolution then any counterplan which is not the plan is not the resolution for the purposes of that round. Counterplans are simply another strategy the negative can employ, and thus an expansion of negative ground. In many cases, developing good counterplans is one strategy for the negative to use to decrease their research burdens, and increase their chances of winning. Two additional issues related to counterplans: One response that affirmatives will typically make to counterplans is to "perm" them. Essentially, the idea of a permutation is to show that the plan and counterplan can coexist, and so the counterplan is not competitive. The simplest permutation is to "do both. But, a debater who, at least initially, views perms simply as a test of competition is probably safe and perhaps theoretically correct. To argue a perm the affirmative should show how the plan and counterplan could coexist; and to answer a perm the negative should show why that is not true. One of the most common types of counterplans is an agent counterplan. The idea here is simple: If the negative can show some advantage to this i. Again, there is some theoretical debate about the legitimacy of agent counterplans. My simple advice to debaters new to policy debate is to keep your mind open and apply the basic ideas presented above to deal with these. Remember, just because someone argues something does not mean it makes good theoretical sense, or that it achieves what they say it does. At the same time, if you find that a topic is generating a lot of policy debate I would suggest taking the time to become more informed about these issues, and perhaps, when they make sense, employing them yourself. I hope that this helps to clarify the discussions which have been initiated about policy debate. Let me know what else would be beneficial to know, or how the above can be improved.