

# Towards a major tax reform?

By [Guillaume Allègre](#) and [Mathieu Plane](#) (eds.)

Taxation is more at the heart of the current election campaign and public debate than ever before. The economic and financial crisis, coupled with the goal of rapidly reducing the deficit, is inevitably shaking up the electoral discourse and forcing us to confront the complexity of our tax system. How do taxes interact with each other? What are the effects? How are they measured? What kind of consensual basis and constraints does taxation require? How should the tax burden be distributed among the economic actors? How should social welfare be financed? Should we advocate a “tax revolution” or incremental reform? The contributions to [a special “Tax Reform” issue of the Revue de l’OFCE – Débats et Politiques](#) aim to clarify and enrich this discussion.

The first section of the special issue deals with the requirements and principles of a tax system. In an introductory article, [Jacques Le Cacheux](#) considers the main principles that should underpin any necessary tax reform from the viewpoint of economic theory. In a historical analysis, [Nicolas Delalande](#) emphasizes the role of political resources, institutional constraints and social compromises in drawing up tax policy. [Mathieu Plane](#) considers past trends in taxation from a budgetary framework and analyzes the constraints on public finances today. In response to the problem of imported carbon emissions, [Eloi Laurent and Jacques Le Cacheux](#) propose the implementation of a carbon-added tax.

The second section deals with the issue of how the tax burden is distributed among households. [Camille Landais, Thomas Piketty and Emmanuel Saez](#) respond to the important article by [Henri Sterdyniak](#) in which he recommends a “tax revolution”. [Clément Schaff and Mahdi Ben Jelloul](#) propose a complete overhaul of family policy. [Guillaume Allègre](#) attempts to shed

light on the debate over France's "family quotient" policy. Finally, [Guillaume Allègre, Mathieu Plane and Xavier Timbeau](#) propose a reform of taxation on wealth.

The third section concerns the financing of social protection. In a sweeping review of the literature, [Mireille Elbaum](#) examines changes in the financing of social protection since the early 1980s, and considers the alternatives that have been proposed and their limits. [Eric Heyer, Mathieu Plane and Xavier Timbeau](#) analyze the impact of the implementation of the "quasi-social VAT" approved by the French Parliament. [Frédéric Gannon and Vincent Touzé](#) present an estimate of the marginal tax rate implicit in the country's pension system.