Treasury Guest Lecture:

The Treasury is pleased to sponsor the following Guest Lecture

Guest Lecturer Steven Sheffrin

Tax Fairness and Folk Justice

Abstract:
Tax policy is formed in the political arena where everyday notions of fairness and justice contribute heavily to actual choices and outcomes. While philosophers and economists may have their own conceptions of justice, there are also everyday notions of justice that ordinary citizens hold, which we term folk justice. This talk explains the psychological foundations of folk justice for taxation and demonstrates its applicability for understanding actual outcomes in diverse areas of tax policy including redistributive taxation, taxpayer evasion and compliance, estate and gift taxation, and implementing market value property taxation.

About Steven Sheffrin:
Steven M. Sheffrin is Executive Director of the Murphy Institute at Tulane University, Professor of Economics, and Faculty Affiliate of the Tulane School of Law. Prior to joining the faculty at Tulane, he was a professor and dean of social sciences at UC Davis. He received his Ph.D. in Economics from the Massachusetts Institute of Technology. Professor Sheffrin is the author of eleven books and over one hundred articles in macroeconomics and taxation, including work in corporate taxation, taxpayer compliance, property taxation, and the psychology of taxation. His most recent book is Tax Fairness and Folk Justice.