



A Study to Investigate the Impact of High Taxes on Zambian Workers (A Case Study of Chipata District of Eastern Province of Zambia)

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ABSTRACT

The study aims to investigate the impact of high taxes on Zambian workers. The study is based on high taxes on Zambian workers, and how it affects the work performance. The study will use quantitative research designs where interviews and questionnaires will be used. Data will be collected from both primary and secondary sources. The data collected will be processed and analyzed using excel and SPSS which will be inform tables, pie charts and narrative text to find out the relationship between high taxes on Zambian worker and performance of workers in an organization.

The study will be designed out of a sample size of 30 respondents in Chipata district eastern province. The target population of the study is taken from 60 workers within the district. The study aims to appraise the existing literatures and practical methods currently in place in relation to high taxes in order to build up the conceptual framework as well as hypotheses. The results obtained from the study must show the relationship between high taxes and workers performance in executing their job. Keeping this issue at focus, the survey was administered using questionnaire and interview with the selected respondents.

This study utilized descriptive analysis along with correlation and regression techniques to interpret the data, presenting the results through frequency distributions and percentage-based insights. The analysis revealed that a significant portion of respondents perceive current tax policies as a barrier to workers' growth and emphasize the need for policy reforms. These findings can serve as a valuable resource for policymakers and other stakeholders in developing strategies to create a more worker-friendly tax system.

Keywords

- ✓ Mandatory Contributions
- ✓ Workers Performance
- ✓ Tax Standardization
- ✓ Levied
- ✓ Fiscal Policy
- ✓ Policy Enhancement

1. Introduction

In most countries, tax policy is one prominent area where the legislator explicitly reserves special treatment to workers (Roche, 2015; Vavryshchuk, 2003). There is a growing consensus that workers contribute considerably to the economic growth through paying taxes (Handley, Higgins, Sharma, Bird, & Cammack, 2009; North & Smallbone, 1995). Employees often encounter significant challenges when interacting with government agencies, especially tax authorities, particularly in developing nations such as Zambia.

Extensive research indicates that numerous challenges faced by tax payers stem from inadequately designed tax policies and uncertainty about future regulatory changes (Hansford & Hasseldine, 2012; Hill, 2001; Tahi Hamonangan Tambunan, 2011). Nonetheless, complaints about the complexity and ambiguity of tax laws, along with concerns over high tax rates, are common (Baurer, 2005).

An improperly structured tax system that does not account for specific environmental conditions may impose an excessive burden on tax-paying entities, eventually affecting the ZWs and indirectly affecting final consumer due to the shifting ability of high taxes. Excessive taxation can reduce the incentive for individuals to put in extra effort at work. One major concern is that higher tax rates on increased earnings might discourage people from

working additional hours to improve their income. For example, when a significant portion of one's earnings is deducted as tax, many individuals may feel less motivated to strive for higher wages. This highlights the importance of policymakers carefully evaluating the impact of high taxes on Zambian workers. Since employees play a crucial role in driving economic growth across industries and nations, it is essential to create a tax system that supports productivity and motivation. Workers are considered the backbone of economic growth in all company's and all countries large. Mwila, A., et al (2011)

2. METHODOLOGY

Methodology is a way of systematically solving the research problem. It helps the researcher to decide exactly how to achieve the stated objectives (Degu & Yigzaw, 2006). This chapter gives a description of how the research was carried out following the approval of the research proposal. The areas to be covered include: - research design, research setting, sampling, methods and data collection, data analysis, validity and reliability, ethical considerations, credibility, transferability, dependability, conformability processes

2.1 Area of the Study

The selected area had the available data to fulfil the study needs and this selected area was Eastern Province of Zambia- Chipata which is within the researcher's reach, and amount of funds allocated for the research is sufficient to conduct the study within the area. The researcher selected workers because of his familiarity and awareness of problem. Following the fact that workers are highly affected by tax administration of our country, which is the main concern of this research.

Location of the Study

According to Times of Zambia (2020) Chipata District is a district of Zambia, located in Eastern Province. Chipata serves as the capital of the district. According to the 2010 Zambian Census, the district's population stood at 455,783. Situated approximately 600 km from Lusaka, Zambia's capital, Chipata Town Centre is much closer to Lilongwe, the capital of Malawi, at just 110 km away. Due to this strategic location, the town primarily imports goods through Malawi, utilizing trade routes that connect to the ports of Nacala in Mozambique and Dar es Salaam in Tanzania. Chipata's historical roots as a trade hub date back to the colonial era when it was known as Fort Jameson. This legacy continues today, as the town remains the administrative and commercial center of Eastern Province.

Research Philosophy and Approach

3.2 Research Approach

This research will use a quantitative approach. The quantitative research approach aims to analyze phenomena by gathering data from a large sample, often through surveys. In contrast, the qualitative approach provides a broader perspective on conducting research by focusing on understanding concepts, experiences, or behaviors in depth. It outlines the objectives of qualitative research, the role of the researcher, the various stages of the research process, and the techniques used for data analysis, either explicitly or implicitly. Quantitative approach will be applied in this study to gather quantitative data through closed questions which appeared in questionnaires. This approach was used in this study to collect experience and opinion toward the effect of tax administration on Zambian workers in Chipata district.

3.3 Research Design

The researcher will use a cross sectional survey design basing on the use of descriptive and quantitative designs that will be used to establish the relationship between high tax administration and the performance of Zambian workers. This design will be used for estimating, predicting and examining associative relationships. Cross sectional studies easily provide a quick snapshot of what is going on with the variables for their search problem.

3.4 Research Strategy

Research strategy is the structure or plan of a research-what to do and how to do it. It involves the structuring of variables in a manner that enables their relationship to be determined. The research used a case study as a research design during the study. A case study refers to a thorough and comprehensive investigation of an individual, group or institution to determine the variables and relationship among the variables influencing the current behavior or status of the subject of the study. A case study is the development of detailed, intensive knowledge about a single case or of a small number of related cases. This design is flexible and hence enables the researcher to use different methods of collecting data and information i.e. questionnaires and interviews.

3.5 Research Choice

The research used mixed methods for data collection.

3.6 Time Horizon

There are two approaches to time horizon, namely Cross-sectional and Longitudinal.

Cross-sectional studies involve data collection at a particular moment, drawn from either an entire population or a key subset that represents it, while longitudinal studies: usually study the change and development over a period of time.

3.7 Sources of Data.

There are two sources of data primary and secondary data. Primary data is data Obtained in the field, while Secondary data is data that is already in existence such as published materials. The research used both sources of data.

3.8.0 Sampling Design

3.8.1 Study Population

The study comprised of Zambian workers which included civil workers, self-employee workers and ZRA tax administrators.

3.9 Sample Frame

Sampling frame consists of a list of items from which the sample is to be drawn (Kothari, 2004). In this study, the sampling frame consisted of all Zambian workers business owners (self-employed) and Tax administrators in Chipata, especially those who are affected by tax administration.

3.10 Sampling Procedures

The researcher used simple random sampling and purposive sampling techniques. Simple random sampling approach will be used during the study because of its advantages like minimization of bias results. This implies that all participants in the study population had an identical likelihood of being selected. Judgmental sampling was used to select only those respondents with importance attached to their office. This means that data was obtained from the key informants about the subject matter. A combination of these two techniques gave a wide range of response.

3.11 Sample Size

The Zambian workers were too wide so there was a need to choose a few manageable respondents to participate in the study. The researcher obtained data from 60 respondents and these included the Zambian workers in Chipata District and the tax administrators.

3.12 Judgment Sampling

The researcher applies their discretion to identify individuals from the population who are most likely to offer reliable data. This approach was employed to choose the suitable sample for the study.

3.13 Data Collection Methods

Both primary and secondary data will be used in data collection exercise. Primary data will be collected through personal interviews and observations in various sections, which are related in one way or another with impact of high taxes. Reason for using primary data is to get data that cannot be available to any other source. The secondary data will be extracted through reviewing various documents e.g. audited accounts, textbooks, journals, periodicals and other published information that are expected to be available.

3.14 Primary data

As Roston (2001) explains, primary data refers to information collected firsthand, with no prior reports available. The limitations of secondary data, including issues like outdatedness and insufficient coverage, made it necessary to rely on primary data for the initial findings. To efficiently gather this data, the researcher employed self-administered questionnaires, which allowed for rapid data collection across a broad population at a reasonable expense.

3.15 Questionnaire

A questionnaire consists of a structured set of questions designed for respondents to provide their answers, often from a limited range of options. It was chosen for this study due to the need for gathering data from a large sample quickly. However, since some respondents were illiterate, interviews were also incorporated. The questionnaire served as the primary tool for collecting data from Zambian workers. The questionnaires consisted of both open and close-ended questions administered to respondents of Chipata town.

3.16 Secondary data

Roston (2001) characterizes secondary data as information that has already been collected and documented by other researchers. This category of data encompasses policy papers, scholarly abstracts, and various other sources relevant to the topic at hand. For this study, secondary data was sourced from libraries, archived Town Council records, files from selected Zambian workers, government publications, online resources, textbooks, newspapers, and 27 unpublished research reports. Its availability and the depth of previous research made it a convenient and accessible option for the study.

3.17 Data Analysis Techniques

This is the process of collecting, modelling and transforming data in order to highlight useful information, suggesting conclusions and supporting decision making. The Researcher will collect the data, using questionnaires, and interview guide. The data that will be collected will be examined and checked for completeness and clarity. Quantitative data that will be analyzed using descriptive statistics while qualitative data will also be analyzed using content analysis. However, Qualitative data will also be transformed into quantitative data and analyzed by the help of SPSS in accordance with the main objectives of the study. The data will then be presented using frequency tables, bar graphs and pie charts.

3.18 Reliability and Validity (Triangulation)

Triangulation is a method used to confirm the accuracy of data by cross-checking it against multiple sources. This process helps evaluate the consistency of results obtained through various instruments and enhances the ability to address or assess potential biases or multiple factors affecting the outcomes. There are four primary forms of triangulation:

- Data Triangulation: This involves collecting data from different times, locations, or individuals.
- Investigator Triangulation: This involves multiple researchers working together in the analysis process.
- Theory Triangulation: This uses various theoretical frameworks to interpret the data.
- Methodological Triangulation: This entails using a combination of data collection methods, such as interviews, observations, surveys, and document reviews.

3.19 Triangulation to Minimize Inclination

Relying solely on one method can lead to bias, which can significantly affect the validity of the research. Various types of bias can emerge during a study, but triangulation serves as a valuable tool to address many of these. Sampling bias arises when the entire population is not adequately represented (omission bias) or when only certain segments are selected for convenience (inclusion bias). By integrating multiple approaches, the researcher can leverage the strengths of each to ensure comprehensive coverage. Procedural bias occurs when participants are influenced or pressured in some way to provide specific responses.

4. DATA ANALYSIS

The research yielded the following data

Initial Table 4.1
Gender of Respondents

Interpretation

The table below shows gender of the respondents taken from the sample size 20 of 40% representing female and 30 of 60% represents male.

S/ Number	Particulars	Number of Respondents	Percentage %
1	Woman	20	40%
2	Man	30	60%
Total		50	100%

Interpretation

The table below shows gender of the respondents taken from the sample size 20 of 40% representing female and 30 of 60% represents male.

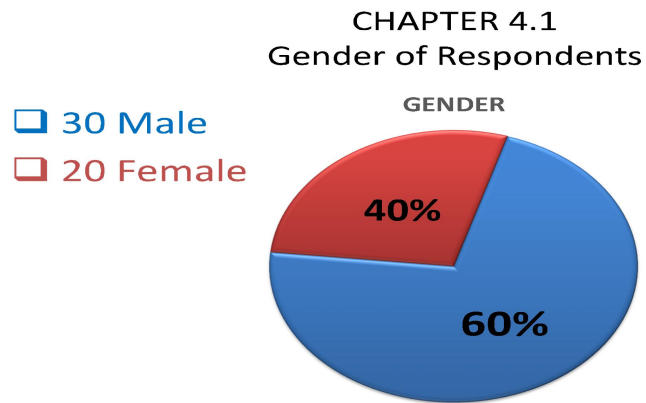


Table 4.2
Age Group of Respondents

Serial Number	Particulars	Number of Respondents	Percentage
1	18-29	5	10
2	30-39	25	50
3	40-49	10	20
4	50-59	5	10
5	Above 60	5	10
Total			100%

Interpretation

The table below shows Age group of the respondents has per sample size 5 of 10% 18-29, 25 of 50% 30-39, 10 of 20% 49-49, 5 of 10% 50-59 and 5 of 10% represents above 60

CHART NO 4.2
AGE GROUP OF RESPONDENTS

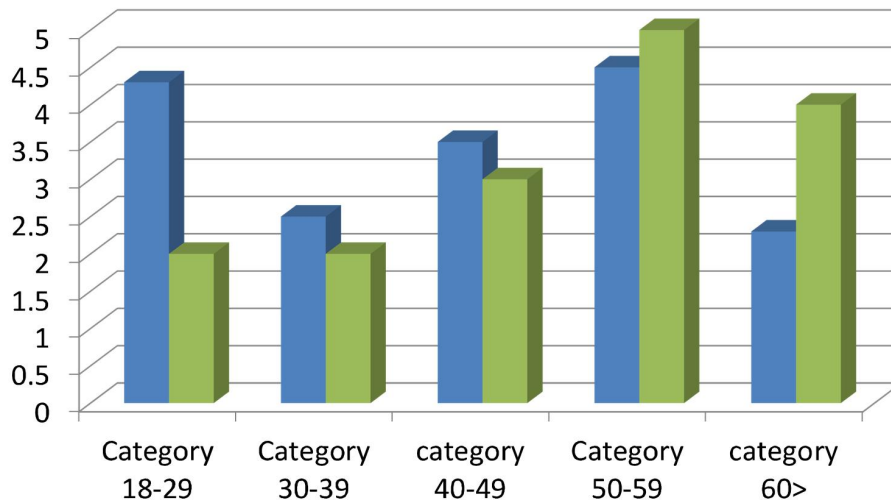


Table 4.4
Education Level Attained

Serial Number	Particulars	Respondents	Percentage
1	School Level	5	10%
2	certificate	5	10%
3	Diploma	10	20%
4	Degree	25	50%
5	PhD	3	6%
6	others	2	4%
Total		50	100%

Interpretation

The table below shows educational level of the respondents for which grade 12, 10 of 10%, certificate 5 of 10% diploma 10 of 20%, degree 25 of 50%, PHD 3 of 6% and other 2 of 4%.

WORK SPAN

Serial	Particulars	Respondents	Percentage
1.	1 to 5 yrs.	5	10%
2.	6 to 10yrs	25	50%
3.	10 to 15yrs	10	20%
4.	More than 15yrs	5	10%
5.	Total	50	100%

The table above shows how long the respondents has been working, at the 5 of 5% 1-5 yrs, 25of 50% 6-10 the represented how long they have been working, while 10 of 20% 10-15, and 10% above 15 yrs respectively those showed that they worked for many years.

Is they transparency on tax collection among Zambian workers

Serial	Particulars	Respondents	Percentage
1.	Strongly agree	0	0%
2.	Agree	30	60%
3.	Uncertain	0	0%
4.	Disagree	15	30%
5.	Strongly disagree	5	10%

Source field survey 2022

The table shows that the most workers agrees that there is transparency in tax collection representing 60% while those who disagree and strongly disagree represent 30% and 10% respectively.

Zambian workers have knowledge of tax laws

Serial	Particulars	Respondents	Percentage
1.	Strongly agree	0	0%
2.	Agree	20	40%
3.	Uncertain	0	0%
4.	Disagree	15	30%
5.	Strongly disagree	10	20%

Source field survey 2022

The table shows that 40% of the respondents agreed that the Zambian workers taxpayers have knowledge of the tax laws while 50% of the respondents thought the opposite.

Do you believe that high taxes reduce the amount savings?

Serial	Particulars	Respondents	Percentage
1.	Strongly agree	40	80%
2.	Agree	0	0%
3.	Uncertain	0	0%
4.	Disagree	5	10%
5.	Strongly disagree	5	10%

Source field survey 2022

The table shows that 80% of the respondents agreed that high taxes reduces amount of savings a Zambian workers taxpayers might wish to save. While 20% of the respondents thought the opposite.

Does high taxes affects the quality of performance of workers?

Serial	Particulars	Respondents	Percentage
1.	Strongly agree	0	0%
2.	Agree	47	94%
3.	Uncertain	0	0%
4.	Disagree	3	6%
5.	Strongly disagree	0	0%

Source field survey 2022

The table shows that 94% of the respondents strongly agreed that high taxes affects the quality of performance Zambian workers taxpayers. While 6% of the respondents thought the opposite.

Tax policies are easy and simple to understand by **Zambian workers**

Serial	Particulars	Respondents	Percentage
1.	Strongly agree	0	0%
2.	Agree	5	10%
3.	Uncertain	0	0%
4.	Disagree	45	90%
5.	Strongly disagree	0	0%

Source field survey 2022

The table shows that 90% of the respondents disagreed that tax policies are easy and simple to understand by Zambian workers taxpayers, while 10% of the respondents thought the opposite

SUMMARY OF FINDINGS

DISCUSSION OF RESULTS

A tax is a mandatory financial contribution or levy placed on individuals or organizations by the government, designed to generate revenue for public spending and government-related expenses. There is a growing consensus that workers contribute considerably to the economic growth through paying taxes (Handley, Higgins, Sharma, Bird, & Cammack, 2009; North & Smallbone, 1995). In many developing nations, such as Zambia, workers often encounter challenges when interacting with government bodies, especially the tax administration. A significant amount of research indicates that these challenges are often the result of flawed tax policies and the unpredictability of future policy shifts (Hansford & Hasseldine, 2012; Hill, 2001; Tahi Hamonangan Tambunan, 2011).

This chapter will provide a summary of the interpretation obtained. It will further discuss why the findings are relevant to the research. The findings of this study were based on the interpretation and analysis of data obtained through the questionnaire that was used to collect data based on 50 respondents. The findings are discussed under the main and specific objectives which were set. These are:

- ✓ explore the impact of the high taxes on the Zambian workers and how it affects work performance a case of Chipata district
- ✓ Recommend well-structured process of tax deduction on Zambian workers and how it can improve employee's savings and company development
- ✓ What is the relationship between of high taxes on Zambians workers and workers performance and productivity of workers
- ✓ What is the relationship between high taxes and Poverty and How the tax policy, affect workers savings in Zambia

Discussion

Gender

30 Male population dominates at 60% while 40% is a representation of women this is mainly because most men are the one who take care of their homes and therefore will need some form of income for the family. The researcher deliberately picked equal numbers of all age groups for the simple reason to see if perception changes with age.

Education Levels

The table show that most worker respondents had reached Certificate level in the their education representing 10%, Diploma level representing 20%, Degree level in their education representing 50% and those who had other forms of education representing 4% followed by Secondary School level with 10% and the last were PHD level representing 6%, meaning that most workers are learned and very few were didn't reach tertiary education and majority of works reach tertiary education.

Explore the Impact of the High Taxes on the Zambian Workers and How It Affects Work Performance

Work performance is how well an individual performs a job, role, task or responsibility. This includes tangible things such as revenue targets and intangible things such as communication. According to our study the table 4.10 shows that 47 (94%) of the respondents strongly agreed that high taxes affects the quality of performance of the workers (taxpayers). While 3 (6%) of the respondents thought the opposite concluding that lowering the taxes will improve work performance of the workers (taxpayers). Another survey showed that 46 (88%) of the respondents disagreed that tax administrators are willing to help the taxpayers, 4 (8%) strongly disagreed while 6% of the respondents agreed to it, and this has also led to poor performance of workers because tax administration are not willing to help its taxpayers even after been a perpetual tax payer. The study shows that really high taxes on workers affects work performance.

Our study found there is a strong relationship between high taxes on Zambian workers and workers performance and productivity of workers is dependent on how their income is taxed. And in that high taxes frustrate workers to pull away from work and start working just for the sake of money and poverty but not passion. The government should reduce its own spending and change tax rules to increase investment and research and development activity, and to improve the productive skills of the workforce. Our research revealed that excessive taxation hampers productivity by disrupting the pricing and distribution of key resources—land, labor, and capital. It diminishes the expected returns for taxpayers and reduces the motivation for research and development (R&D). As shown in Figure 4.20, 80% of respondents agreed that high taxes on workers negatively impact labor market performance, with 8% uncertain and 12% in disagreement. High income tax rates diminish the incentive to offer labor, influencing individuals' choices about whether investing in their education, training, and marketable skills is worthwhile. Moreover, progressive taxation lowers the desire for long-term investments, risk-taking, and entrepreneurial endeavors.

A study done by Lisa D. Cook in 2022 showed High Taxes on labor income and consumption spending encourage households (workers) to shift away from work in the legal market sector and toward untaxed uses of time such as leisure, household production, and work in the shadow economy and we discovered that high taxation influences work activity both directly, by impacting labor supply and demand, and indirectly, through the government's spending decisions based on the available tax revenues.

There is a great relationship between high taxes and poverty and how the tax policy, affects workers savings in Zambia. The study revealed that 60% of the respondents agreed that high taxes can lead to Poverty and high crime because more people can't afford to live on their incomes while 20% disagree that high taxes can lead to Poverty and high crime because more people can't afford to live on their incomes and 10% were not certain and 10% strongly disagreed. This showed that high taxes have an impact on the workers because a part of their income is deducted leaving them with little to spend on the families increasing the level for poverty in the country, high taxes leave majority of workers frustrated due to poverty in the end the work performance is affected. Exempting the low income workers from paying income taxes can help struggling families through economic hard times. The poor are not a static group. Many families move into and out of poverty over time. The reducing high taxes on income workers is viewed as one sustainable way of reducing the levels of poverty and improving the quality of life of households through wealth and increases job creation.

Our study showed that 90% of the respondents agreed that the tax systems enhance participation in formalized economic activities while 10% of the respondents were neutral. Despite impacting workers this money is used to developing the country. A study done by Wisdom M. Nhekairo in 2015 showed that Income taxes continued to be the major source of revenue accounting for more than 50 percent of the total tax collections in the last four years. Analyzing the contribution of different tax types to overall revenue is crucial for effective long-term tax planning. Over-reliance on income taxes as the primary revenue source raises concerns about sustainability. A more stable approach involves shifting focus toward consumption-based taxes, which have a wider reach. Taxes such as VAT and excise duties are paid by nearly everyone as they purchase goods and use services, making them more inclusive. In contrast, income taxes like PAYE and corporate tax apply only to a smaller segment of the population. A broader tax base is less vulnerable to external economic disruptions than a narrower one, ensuring more consistent revenue flows.

Income taxes have shown an upward trend over the last 4 years in nominal terms, rising from ZMW 6,914 in 2010 to ZMW 9,812 in 2013. This represents an increase of 29.5% which is attributed to increased economic activity.

SUGGESTIONS

It was therefore, suggested that:

1. Future research should focus on both quantitative and qualitative methods so as to capture a wide range of information.
2. A comparative study involving other facilities in the country apart from in Lusaka will give insight to magnitude of the problem.
3. The government should develop favorable policies to diversify revenue sources, reducing the heavy reliance on workers as the primary taxpayers.
4. To avoid the risk of high effective taxation, Government must consider reducing the number of taxes and tax rates this will help reduce poverty and increase savings for workers.
5. The tax system must develop an effective system of taxpayer services and education that will effectively communicate and educate taxpayers about their tax obligations and associated penalties this will help taxpayer understand system put up this help them find ways of making money apart from employment. This will increase voluntary compliance and minimize cases of negligence, willful default and fraud in the tax system.

6. Government must further enhance the tax policy formulation by creating a recognized binding legal structure or mechanism that formalizes the participation of non- government actors in the national budget process to reduce high taxes on Zambian workers.

CONCLUSION

Taxation is a compulsory contribution by citizens and organizations without expecting an equal return in form of goods and services provided by the government. Just as money is important to the government, so is to workers, despite government put up high taxes to workers to run its country and a survival. It affects workers in many way, one important impact is work performance reducing production. It is important for Zambia Revenue Authority to educate Zambian worker on the need to pay taxes. The informal sector must be explained to on the need for them to pay correct taxes to government through Zambia Revenue Authority. Zambians workers obligations on tax revenue must be made known to them if maximum revenue has to be collected from the sector and this will reduce workers frustration and improve compliance to workers.

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