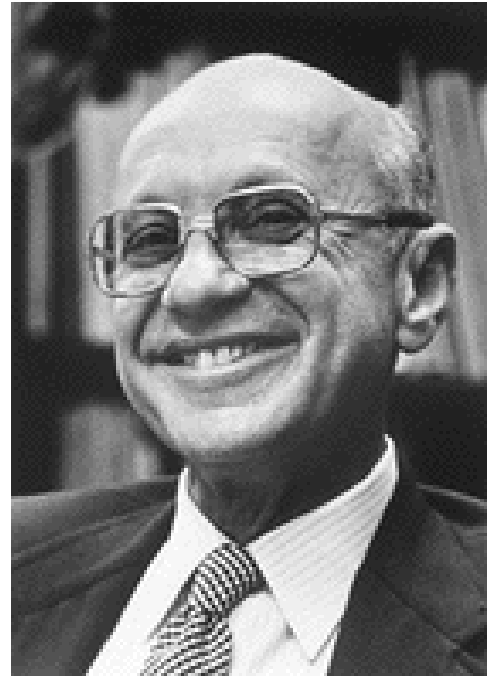


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Kort biografi

Amerikansk økonom. Friedman var professor i økonomi på University of Chicago fra 1946 til 1976. Friedman har været en forgrundsfigur i den såkaldte Chicago-skole (monetarisme) og fungerede i en periode som medlem af Præsident Ronald Reagan's Economic Policy Advisory Board. Friedman har ydet væsentlig bidrag til den økonomiske teori inden for bl.a. forbrugs- og penge teori, hvorfor Friedman fik nobelprisen i økonomi i 1976. Friedman har været en fremtrædende fortaler for indførelsen af en negativ indkomstskat.



Dokumentation

Friedman, Milton and Rose, 1962: Capitalism and Freedom. University of Chicago Press. 40th Anniversary Edition. 2002 p. 191-192

“Suppose one accepts, as I do, this line of reasoning as justifying governmental action to alleviate poverty; to set, as it were, a floor under the standard of life of every person in the community. There remain the questions, how much and how. I see no way of deciding “how much” except in terms of the amount of taxes we – by which I mean the great bulk of us – are willing to impose on ourselves for the purpose. The question, “how”, affords more room for speculation.

Two things seem clear. First, if the objective is to alleviate poverty, we should have a program directed at helping the poor. There is every reason to help the poor man who happens to be a farmer, not because he is a farmer but because he is poor. The program, that is, should be designed to help people as people not as members of particular occupational groups or age groups or wage-rate groups or labour organizations or industries. This is a defect of farm programs, general old-age

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benefits, minimum-wage laws, pro-union legislation, tariffs, licensing provisions of crafts or professions, and so on in seemingly endless profusion. Second, so far as possible the program should, while operating through the market, not distort the market or impede its functioning. This is a defect of price supports, minimum-wage laws, tariffs and the like.

The arrangement that recommends itself on purely mechanical grounds is a negative income tax. We now have an exemption of \$600 per person under the federal income tax (plus a minimum 10 per cent flat deduction). If an individual receives \$100 taxable income, i.e., an income of \$100 in excess of the exemption and deductions, he pays a tax. Under the proposal, if his taxable income minus \$100, i.e., \$100 less than the exemption plus deductions, he would pay a negative tax, i.e., receive a subsidy. If the rate of subsidy were, say, 50 per cent, he would receive \$450. If he had no income at all, and for simplicity, no deductions, and the rate were constant, he would receive \$300. He might receive more than this if he had deductions, for example, for medical expenses, so that his income less deductions was negative even before subtracting the exemptions. The rates of subsidy could, of course, be graduated just as the rates of tax above the exemption are. In this way, it would be possible to set a floor below which no man's net income (defined now to include the subsidy) could fall – in the simple example \$300 per person. The precise floor set would depend on what the community could afford.

The advantages of this arrangement are clear. It is directed specifically at the problem of poverty. It gives help in the form most useful to the individual, namely, cash. It is general and could be substituted for the host of special measures now in effect. It makes explicit the cost borne by society. It operates outside the market. Like any other measures to alleviate poverty, it reduces the incentives of those helped to help themselves, but it does not eliminate the incentives entirely, as a system of supplementing incomes up to some fixed minimum would. An extra dollar earned always means more money available for expenditure.”

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Friedman, Milton and Rose, 1979: Free to Choose. University of Chicago Press p. 120-123:

“The program has two essential components: first, reform the present welfare system by replacing the ragbag of specific programs with a single comprehensive program of income supplements in cash – a negative income tax linked to the positive income tax; second, unwind Social Security while meeting present commitments and gradually requiring people to make their own arrangements for their own retirement.

Such a comprehensive reform would do more efficiently and humanely what our present welfare system does so inefficiently and inhumanly. It would provide an assured minimum to all persons in need regardless of the reasons for their need while doing as little harm as possible to their character, their independence, or their incentives to better their own conditions.

The basic idea of a negative income tax is simple, once we penetrate the smoke screen that conceals the essential features of the positive income tax. Under current positive income tax you are permitted to receive a certain amount of income without paying any tax. The exact amount depends on the size of your family, your age, and on whether you itemize your deductions. This amount is composed of a number of elements – personal exemptions, low-income allowance, standard deduction (which has recently been relabelled the zero bracket amount), the sum corresponding to the general tax credit, and for all we know still other items that have been added by Rube Goldberg geniuses who have been having a field day with the personal income tax. To simplify the discussion, let us use the simpler British term of “personal allowances” to refer to this basic amount.

If your income exceeds your allowances, you pay a tax on the excess at rates that are graduated according to the size of the excess. Suppose your income is less than the allowances? Under the current system, those unused allowances in general are of no value. You simply pay no tax.

If your income happened just to equal your allowances in each of two succeeding years, you would pay no tax in either year. Suppose you had that same income for the two years together, but more

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than half was received the first year. You would have a positive taxable income, that is, income in excess of allowances for that year, and would pay tax on it. In the second year, you would have a negative taxable income, which is yours allowances would exceed your income but you would, in general, get no benefit from your unused allowances. You would end up paying more tax for the two years together than if the income had been split evenly.

With a negative income tax, you would receive from the government some fraction of the unused allowances. If the fraction you receive was the same as the tax rate on the positive income, the total tax you paid in the two years would be the same regardless of how your income was divided between them.

When your income was above allowances, you would pay tax, the amount depending on the tax rates charged on various amounts of income. When your income was below allowances, you receive a subsidy, the amount depending on the subsidy rates attributed to various amounts of unused allowances.

The negative income tax would allow for fluctuating income, as in our example, but that is not its main purpose. Its main purpose is rather to provide a straightforward means of assuring every family a minimum amount, while at the same time avoiding a massive bureaucracy, preserving a considerable measure of individual responsibility, and retaining an incentive for individuals to work and earn enough to pay taxes instead of receiving a subsidy.

...The negative income tax would be satisfactory reform of our present welfare system only if it replaces the host of other specific programs that we now have. It would do more harm than good if it simply becomes another rag in the ragbag of welfare programs.

If it did replace them, the negative income tax would have enormous advantages. It is directed specifically at the problem of poverty. It gives help in the form most useful to the recipient, namely cash. It is general – it does not give help because the recipient is old or disabled or sic or lives in a particular area, or any other many specific features entitling people to benefits under current programs. It gives help because the recipient has a low income. It makes explicit the cost borne by

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tax-payers. Like any other measure to alleviate poverty, it reduces the incentives of people who are helped to help themselves. However, if the subsidy rate is kept at a reasonable level, it does not eliminate those incentives entirely. An extra dollar earned always means more money available for spending.

Equally important, the negative income tax would dispense with the vast bureaucracy that now administers the host of welfare programs. A negative income tax would fit directly into our current income tax system and could be administered along with it. It would reduce evasion under the current income tax since everyone would be required to file income tax forms. Some additional personnel might be required, but nothing like the number who are now employed to administer welfare programs.

By dispensing with the vast bureaucracy and integrating the subsidy system with the tax system, the negative income tax would eliminate the present demoralizing situation under which some people – the bureaucrats administering the programs – run other people's lives. It would help to eliminate the present division of the population into two classes – those who pay and those who are supported on public funds. At reasonable break-even levels and tax rates, it would be far less expensive than our present system.

There would still be need for personal assistance to some families who are unable for one reason or another to manage their own affairs. However, if the burden of income maintenance were handed by negative income tax, that assistance could and would be provided by private charitable activities. We believe that one of the greatest costs of our present welfare system is that it not only undermines and destroys the family, but also poisons the springs of private charitable activity.”

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Milton og Rose Friedman: Det frie valg. Gad. København. 1981. s.138-141

”Programmet indeholder to væsentlige bestanddele: For det første en reform af det nuværende bistandssystem ved at erstatte kludeposen af forskellige foranstaltninger med et enkelt samlet program med kontante indkomstillæg – en negativ indkomstskat, der knyttes til den positive indkomstskat, for det andet afvikling af socialforsikringen ved at opfylde de eksisterende forpligtelser samtidig med at folk gradvis bliver opfordret til selv at træffe foranstaltninger med henblik på deres egen pensionering.

En sådan samlet reform ville gøre det, som vort nuværende velfærdssystem gør så ineffektivt og inhumant, på en mere effektiv og human måde. Den ville skaffe alle trængende personer et sikret minimum uden hensyn til årsagen til deres trang, samtidig med at den så lidt som muligt ville være til skade for deres karakter, deres selvstændighed eller deres tilskyndelse til selv at forbedre deres vilkår.

Den grundlæggende ide om en negativ indkomstskat er enkel, når vi blot kommer igennem det røgslør, der skjuler den positive indkomstskats væsentlige træk. Under det eksisterende system med en positiv indkomstskat har man lov til at modtage en vis indkomst uden at betale nogen skat. Det nøjagtige beløb er afhængigt af størrelsen af ens familie, ens alder og af hvorvidt man specificerer sine fradrag. Dette beløb er sammensat af en række elementer, men lad os for at forenkle diskussionen anvende det britiske udtryk ”personfradrag”, når vi taler om det.

Hvis ens indkomst overstiger fradraget, betaler man skat af overskuddet efter en skala, der er afhængig af størrelsen af overskridelsen. Men hvis ens indkomst er mindre end fradragene? Under det nuværende system er disse ikke benyttede fradrag i almindelighed ikke til nogen nytte. Man betaler simpelthen ingen skat.

Hvis ens indkomst tilfældigvis er lig med ens fradrag i hvert af to år efter hinanden, betaler man ikke skat i nogen af årene. Hvis man nu havde haft den samme indkomst i de to år tilsammen, men

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mere end halvdelen heraf faldt i det første år, så ville man i dette år have haft en positiv skattepligtig indkomst, d.v.s. indkomst ud over fradragene, og betale skat heraf. I det andet år ville man derimod have en negativ skattepligtig indkomst, idet fradragene ville overstige indkomsten, men i almindelighed ville man ikke have nogen fordel af de uanvendelige fradrag. Man ville til slut have betalt mere i skat i de to år, end hvis indkomsten havde været fordelt ligeligt.

Med en negativ indkomstskat ville man få en vis del af de ikke anvendte fradrag fra det offentlige. Hvis denne del var lig med skatten på den positive indkomst, ville den samlede skat i de to år være det samme, uanset hvordan indkomsten var fordelt på årene. Når indkomsten oversteg fradragene, kom man til at betale skat med et beløb, der afhang af skatteprocenten for forskellige indkomster. Når indkomsten var mindre end fradragene, ville man modtage et tilskud, hvis beløb afhæng af den tilskudsprocent, der blev anvendt på forskellige størrelser af det ubrugte fradrag.

Den negative indkomstskat ville tage højde for svingende indkomster, som i det eksempel vi har brugt, men det er ikke det vigtigste formål med den. Hovedformålet er derimod at skaffe en enkelt metode til at sikre enhver familie et minimumsbeløb, samtidig med at et massivt bureaukrati undgås, en væsentlig grad af personligt ansvar bevarer, og der opretholdes en tilskyndelse for de enkelte mennesker til at arbejde og tjene nok til at betale skat i stedet for at få tilskud.

...Den negative indkomstskat ville kun være en tilfredsstillende reform af vort velfærdssystem, hvis den erstattede den sværm af specielle ordninger, som vi har nu. Den ville gøre mere skade end gavn, hvis den blev en ny lap på velfærdssystemets kludetæppe.

Hvis den virkelig erstattede dem, ville den negative indkomstskat have enorme fordele. Den retter sig direkte mod fattigdomsproblemet. Den yder hjælpen i den form, der er mest nyttig for modtageren, nemlig kontant. Den er generel – den yder ikke hjælp, fordi modtageren er gammel eller invalid eller syg eller bor i et bestemt område, eller falder ind under en af de mange andre specielle kategorier, der får hjælp under de nuværende ordninger. Den yder hjælp, fordi modtageren har en lav indkomst. Den gør det helt klart, hvilke omkostninger skatteyderne dække. Som enhver anden foranstaltning, der skal udligne fattigdommen, reducerer den tilskyndelsen til at hjælpe sig

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selv hos de mennesker, der bliver hjulpet. Hvis tilskudsprocenten holdes på et fornuftigt niveau, fjerner den imidlertid ikke denne tilskyndelse fuldstændig. At tjene en ekstra dollar vil altid betyde, at man har flere penge til at bruge.

Det er lige så vigtigt, at den negative indkomstskat ville afskaffe det uhyre bureaukрати, der nu administrerer sværmen af bistandsordninger. En negativ indkomstskat ville passe lige ind i vort nuværende indkomstskattesystem og kunne administreres sammen med det. Den ville nedbringe skatteunddragelserne ved den nuværende indkomstskat, fordi alle skulle aflevere selvangivelse. Der kan måske blive brug for noget personale ekstra, men ikke noget der ligner det antal, der nu er beskæftiget med at administrere bistandsordningerne.

Ved at overflødiggøre det vældige bureaukрати og slutte tilskudssystemet sammen med skattesystemet ville den negative indkomstskat afskaffe den eksisterende demoraliserende situation, hvor nogle mennesker – bureaukraterne, der administrerer bistanden – bestemmer over andre menneskers liv. Det ville hjælpe med til at afskaffe den nuværende opdeling af befolkningen i to klasser – dem, der betaler og dem, der er understøttet af offentlige midler. Med rimelige ligevægtpunkter og skattesatser ville det være langt mindre bekosteligt end vort nuværende system.

Der ville stadig være brug for personlig bistand til nogle familier, der af den ene eller den anden grund ikke er i stand til at klare deres egne sager. Hvis den byrde at opretholde indkomsten blev overtaget af den negative indkomstskat, ville denne bistand imidlertid kunne ydes af private velgørende institutioner. Vi tror, at en af de største omkostninger ved det nuværende velfærdssystem består i, at det ikke blot underminerer og ødelægger familien, men også forgifter kilderne til den private velgørenhed.”