



Brown Bag Series #31

Date: June 29, 2018  
Time: 17:00 - 18:30  
Venue: Collaboration Room 2 on the 4th Floor of the Building 18, Komaba Campus, UTokyo  
Language: English

Jorge Andrés Atria Curi (Pontificia Universidad Católica de Chile)  
*Taxation and Fiscal Sociology: Insights from Chile and a research agenda for Latin America*

Within the last decade, an increasing amount of research has been published regarding the social and political meanings of taxation. Drawing on works by Golscheid, Schumpeter, Mann, or Tilly, and focusing on issues such as tax morale, the progressivity of the tax structure, or the political economy of tax reform, this literature has shed light on the contribution of tax regimes to the understanding of the origins of state capacity, the societal support for social solidarity, and the ways different views on distributive justice are put into practice. Based on this assumption, this presentation examines the relationship between taxation and inequality in Chile by combining institutional analysis with elite interviews. The findings are discussed in terms of their implications for fiscal pacts and future research on fiscal sociology in Latin America.

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