



Regressive Taxation and the Welfare State: Path Dependence and Policy Diffusion (Cambridge Studies in Comparative Politics)

Junko Kato

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Government size has attracted much scholarly attention. Political economists have considered large public expenditures a product of leftist rule and an expression of a stronger representation of labour interest. Although the size of the government has become the most important policy difference between the left and right in post-war politics, the formation of the government's funding base is also important. Junko Kato finds that the differentiation of tax revenue structure is path dependent upon the shift to regressive taxation. Since the 1980s, the institutionalisation of effective revenue raising by regressive taxes during periods of high growth has ensured resistance to welfare state backlash during budget deficits and consolidated the diversification of state funding capacity among industrial democracies. This 2003 book challenges the conventional wisdom that progressive taxation goes hand-in-hand with large public expenditures in mature welfare states and qualifies the partisan centred explanation that dominates the welfare state literature.

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