

研究業績 英文表記

和文	
表題	社会政策と租税支出 ―ティトマス『福祉の社会的分業』60周年に寄せて―
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英文	
Title	Social policy and tax expenditure; Titmuss's "The Social Division of Welfare", sixty years on
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Abstract	<p>This article examines issues derived from the relationship between social policy and the tax system. According to Richard Titmuss who first proposed the concept of fiscal welfare sixty years ago, taxation can be used for welfare purposes through tax allowances and relief, which is now called tax expenditure. But it is a form of welfare that is less visible than direct services or benefits, and often overlooked in public debate. Recent developments like Universal Credit in the UK, however, have drawn attention to the social significance of taxation, and changes in the role and structure of the taxation system have become an important matter in social policy. However, most elements of tax expenditure continue to work to widen inequalities, and do so relatively invisibly, insulated from the democratic process. That is a compelling reason to take a broader framework for social policy analysis than social security, particularly in the growing discussion of poverty and inequality.</p>
keyword	Fiscal welfare, Richard Titmuss, social expenditure, social policy, tax credit, tax expenditure

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