

研究課題	地方税の納税を通じた新しい自動安定化装置の検証		
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APRIN e-ラーニングプログラムの受講 <input type="checkbox"/> ←受講済の場合はチェックをすること			
<p>【研究成果の概要】（文字の大きさ9ポイント・字数800字～1600字程度）</p> <p>This study examines the aspect of smoothing after-tax income when tax payments received in a year are exogenous; however, the timing of paying taxes are endogenously determined within a year by taxpayers. Our primary research question in this study explores whether taxpayers' discretion smooths their after-tax income when the pre-tax income changes exogenously. While studies on the changes in expenditures and income occupy the mainstream of prior studies of the smoothing hypothesis as explained above, studies on smoothing after-tax income endogenously through taxation systems remain unexplored.</p> <p>This study provides evidence that under the Japanese local individual income tax system, individuals smooth their after-tax income by choosing the timing of their tax payments. We construct a monthly data set of Japanese local taxes with sample periods for over 26 years. The results show that though the tax amounts are pre-determined in one-year units by the system, individuals pay more taxes during months when their incomes are high, such as in "bonus" periods, than other months in a year. The t-statistics for means indicates that there exist significant upward deviations during these months.</p>			
<p>【研究成果発表方法】</p> <p>査読誌に投稿中である。</p>			

※発表論文名（口頭発表を含む）、氏名、学会誌等名（投稿中・投稿予定・執筆中）を記入すること。

※本経費を用いて、報告書（冊子等）を作成した場合には、本様式とともに1部を提出すること。

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