

## Schuld- of belastingvermindering en fiscale druk

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### ABSTRACT ABSTRACT

The paper compares the incidence of reductions – base or tariff – in profit taxes, employers' and employee social security contributions and personal income taxes –on the overall tax burden (including social security contributions), disposable income, gdp growth and the debt ratio with the incidence of a debt reduction of the same magnitude within the framework of a simple growth model. The tax reductions are presented in a zero budget incidence version and in a full deficit incidence version.

JEL Classification : H21

Keywords : tax reform, tax burden, public debt.