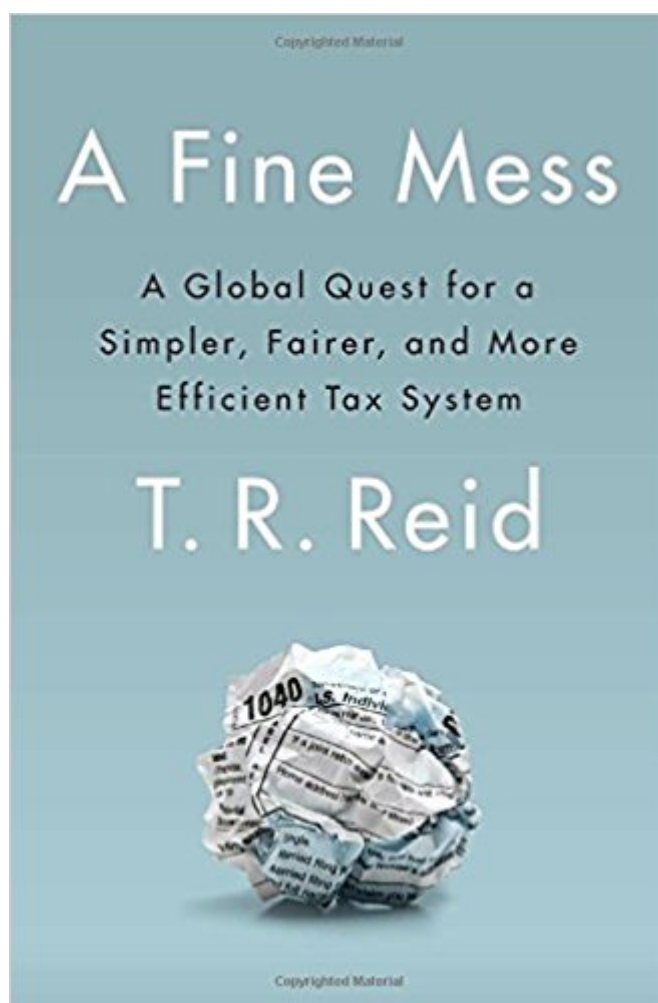


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# A Fine Mess: A Global Quest For A Simpler, Fairer, And More Efficient Tax System



## Synopsis

New York Times' best-selling author T. R. Reid travels around the world to solve the urgent problem of America's failing tax code, unravelling a complex topic in plain English - and telling a rollicking story along the way. The U.S. tax code is a total write-off. Crammed with loopholes and special interest provisions, it works for no one except tax lawyers, accountants, and huge corporations. Not for the first time, we have reached a breaking point. That happened in 1922, and again in 1954, and again in 1986. In other words, every thirty-two years. Which means that the next complete overhaul is due in 2018. But what should be in this new tax code? Can we make the U.S. tax system simpler, fairer, and more efficient? Yes, yes, and yes. Can we cut tax rates and still bring in more revenue? Yes. Other rich countries, from Estonia to New Zealand to the UK - advanced, high-tech, free-market democracies - have all devised tax regimes that are equitable, effective, and easy on the taxpayer. But the United States has languished. So byzantine are the current statutes that, by our government's own estimates, Americans spend six billion hours and \$10 billion every year preparing and filing their taxes. In the Netherlands that task takes a mere fifteen minutes! Successful American companies like Apple, Caterpillar, and Google effectively pay no tax at all in some instances because of loopholes that allow them to move profits offshore. Indeed, the dysfunctional tax system has become a major cause of economic inequality. In *A Fine Mess*, T. R. Reid crisscrosses the globe in search of the exact solutions to these urgent problems. With an uncanny knack for making a complex subject not just accessible but gripping, he investigates what makes good taxation (no, that's not an oxymoron) and brings that knowledge home where it is needed most. Never talking down or reflexively siding with either wing of politics, T. R. Reid presses the case for sensible root-and-branch reforms with a companionable ebullience. This affects everyone. Doing our taxes will never be America's favorite pastime, but it can and should be so much easier and fairer.

## Book Information

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## Customer Reviews

“[C]harming” Reid takes us on a world tour of tax systems and the efforts to reform them. He approaches this most disliked specialty of the dismal science of economics with a wry voice and a light touch—a rich and sturdy fabric of facts presented in plain English. As a longtime Washington Post foreign correspondent, Reid knows how to make the distant seem close. His eye for the telling detail is sharp—Those unfamiliar with economics, accounting or tax law will be better able to understand these subjects by reading “A Fine Mess.” With enough readers, Reid might even help us to initiate real tax reform by replacing a tax code so complex it includes the anti-complexity rule in Section 7803(c)(2)(B). •David Cay Johnston, The New York Times Book Review “An exploration of the absurd complexity of the American tax system and an astute comparison to many examples of simpler, effective tax collection by other governments around the world. Throughout his well-reported, clearly written exposé of United States tax policy, [Reid] reveals the follies of the concept of American exceptionalism and the misguided pride of presidents, members of Congress, and Internal Revenue Service commissioners. Though Reid’s topic may be anathema to many readers, he makes it relentlessly revelatory and simple to understand. •Kirkus Reviews [starred] “Highly readable and informative” offers solid solutions and predicts the time for change has come. •Publishers Weekly

T. R. Reid is a longtime correspondent for The Washington Post and former chief of its Tokyo and London bureaus. He is a commentator for National Public Radio and has been a correspondent for several PBS documentaries. His bestselling books include *The Healing of America*, *The United States of Europe*, *The Chip*, and *Confucius Lives Next Door*.

Everyone complains about taxes, but veteran journalist T. R. Reid thinks the time is right for us to DO something about it. According to Reid’s research, we have had a major overhaul of our tax system in the United States every 32 years, which means we are due for the

next major rewrite in 2018. To help us prepare, Reid has written *A Fine Mess*, an interesting and informative look at our own tax system and tax systems of other developed countries around the world, from Austria to New Zealand. He concludes that other countries have systems that are much more equitable and easy to navigate than our own and makes recommendations on how we can improve. Reid's research is impressive, and the book is replete with data, history, and expert opinion from sources worldwide. I was surprised to learn that of the 35 richest countries in the world the US is 32nd in taxes as a percentage of GDP (South Korea, Chile, and Mexico are lower.) . I was also surprised and intrigued to find out that in some countries the tax authorities "do the taxes" for citizens. The citizen need only review the form and let the authorities know if there are any corrections. No need for H&R Block or Turbo Tax! In addition to interesting facts, readers can broaden their knowledge of concepts used in discussions of taxation, like BBLR (Broad Base, Low Rates) and the Gini coefficient, which is a gauge of income inequality (A country would have a Gini coefficient of 0 if everyone had the same wealth and a coefficient of 1 if one person had it all.). We can read of the elaborate tax evasion schemes used by large corporations, like "inversions", and get outraged at special provisions like "carried interest" whereby brokers who invest other people's money can treat their own compensation as capital gains rather than ordinary income, thereby allowing Warren Buffet to pay a lower tax rate than his secretary. Reid is a journalist and not an economist or policymaker, so it is not surprising that *A Fine Mess* is stronger at documenting the problem than at proposing solutions. Most of his recommendations are no-brainers like retaining a progressive tax rate system, reducing complexity, and eliminating special provisions that benefit some small favored company or group. Reid's other major recommendation is for the United States to implement a VAT tax. He makes a good case for the benefits of such a tax but does not explore adequately or solve, in my opinion, the drawbacks, e.g., its tendency to be regressive. However, if the finest experts in our country and others have not been able to solve our tax "mess", it would be expecting too much to demand the solution in this book. *A Fine Mess* remains an interesting exposition that will leave readers better informed and hopefully provide stimulus for progress towards a better tax system in 2018.

I read this book right after I filed my taxes for 2016. It reinforced all my doubts about the US tax system and the intellectual ease of devising alternatives. And the political impossibility of doing so. The book is a research tour de force. Not only does he rip the American system apart and lay the

bulk of the blame on the Congress which writes the infernal code we all had to suffer with, he provides examples of what other countries do to simplify what turn out to be more equitable systems to boot. Having lived in several of the countries Reid mentions, I know he's on target. I don't go as far as he does in supporting VATs because I think we need to pay more attention to equity issues. But, those are disputes on the margins. Reid is certainly right in arguing that a major reason for our "fine mess" is the way we go about making public policy in a presidential/congressional system which makes it hard for us to do anything quickly or coherently, even when we aren't as divided as we are today--a point he also made in his book on health care. What's more, Reid is a compelling story teller. He may be the only person on the planet who can make a book on taxation funny. I've been a fan of Reid's for years. As a comparative political scientist, he is mentioned in my textbook for his books on Confucianism, the EU, and health care. Now, he'll be in the next edition a fourth time.

A very readable and thorough review of our tax system compared to other countries around the world. Many excellent suggestions to simplify our system.

Everyone needs to read this book. It really gets into the weeds of taxes and which ones work and which ones don't. But I found myself not being able to put it down. It's not an overly wordy, boring book that you would expect! It is actually quite funny when reading through it and it's in plain language. Very short, simple and to the point. I JUST WISH CONGRESS WOULD READ IT.

I like Reid's book, as it reveals taxes in a way that most people can understand. No, he doesn't solve the world's tax problems, but he does point out how some countries are doing in a much more equitable fashion. The U.S. could learn a lot from their lessons, but alas, it seems unlikely to happen in our lifetimes. Too much entrenched greed.

Not quite as straightforward as *The Healing of America*, but I think the subject is more complicated too. I trust Mr. Reid to do the best possible job of, as he says, making a complicated subject understandable. The trouble is, all the time I was reading it, I was thinking: 'those yahoos in our government will never even try to get it right'. Negativism is not attractive, but I've got it.

We really do need to simplify our tax code and overcome the income inequality debacle confronting us. This book succinctly describes how we can do it based on systems enacted by other wealthy

countries throughout the world.

Great book on understanding the current tax environment and how the tax code has changed over the years. Reid makes some good arguments and provides rational details and evidence to back up his claims. Although you might think Taxes would be a dry subject, I recommend reading the first few pages and see if you like it. It is presented in an entertaining manner and only took me a few days to read.

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