El Impuesto Negativo sobre la Renta: Una propuesta de transición [

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Analítica

In this paper we propose an alternative to the current system of social protection: a Basic Income, implemented using a Negative Income Tax (NIT). A NIT could join in a solely instrument the public benefit system and an important part of the tax system. Firstly, we show the origin of NIT and we study its main characteristics. Following them, we analyse the available alternatives in order to design a NIT. Lastly, we simulate our NIT proposal for Spain, using the Living Conditions Survey. It is just a starting point for more ambitious proposal, because our NIT is based on the current Personal Income Tax (PIT). The NIT would be similar to PIT, but it would introduce a benefit for people with income under the minimum exempt. The results of our simulations show a high cost in terms of tax collection, but also spectacular results in terms of reduction of inequality and poverty, especially related with extreme poverty
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