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The panel also agreed that more behavioral economics work will help understand tax responses. "This is a conference on supply side tax effects, but 90 percent of discussion has focused on tax rates, substitution effects," Steurele said. "People say they have to save to pay off mortgages and for retirement."

The Empirical Foundations of Supply-Side Economics

Foundations of supply-side economics: theory and evidence Victor A. Canto , Douglas H. Joines , Arthur B. Laffer , Marc A. Miles , Robert Ivory Webb Academic Press , 1983 - Business & Economics - 283 pages

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