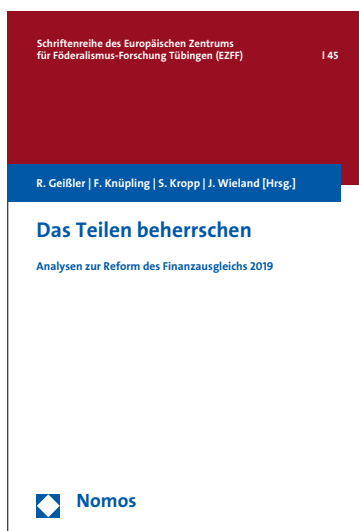


The German Fiscal Equalization Scheme of 2019



Das Teilen beherrschen

Analysen zur Reform des Finanzausgleichs 2019

Edited by Dr. René Geißler, Felix Knüpling, Prof. Dr. Sabine Kropp and Prof. Dr. Joachim Wieland

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At the end of 2019, three main laws governing German fiscal federalism will expire: the law on general standards, the law on fiscal equalization and the “Solidarity Pact II”. Hence, one of the main pillars shaping German federalism must be renegotiated. At the same time, the debt brake will become fully binding. Any forthcoming reform will need to cope with the tension between solidarity and responsibility as well as between diversity and the norm of the “comparability of living standards across the country” as formulated in the Basic Law. In doing so, future reforms will also have to reconsider the scope of public service delivery.

This volume examines different reform options and their prospects for implementation from a political science, finance, economic as well as constitutional perspective. Thus, it contributes to a deeper understanding of federal financial relations. Finally, drawing on international examples of financial equalization schemes, similarities and differences compared to the German case are examined.

With contributions by:

Ehtisham Ahmad, Nathalie Behnke, Arthur Benz, Hansjörg Blöchliger, Giorgio Brosio, Hans Eichel, Gisela Färber, Philipp Fink, René Geißler, Thomas O. Hueglin, Felix Knüpling, Stefan Koriath, Sabine Kropp, Thomas Lenk, Wolfgang Renzsch, Henrik Scheller, Enid Slack, Roland Sturm, Heinrich Tiemann, Joachim Wieland

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