Dr. Alexander Löw

Effectivity and impact of a surveilling society vs. democratic principles
Datenbereitsteller-Portal gestartet

"Transparenz fördern, Partizipation ermöglichen, Kollaborationen beginnen, Wirtschaft stärken. Warum Ihr Engagement so wichtig ist." So lauten die beiden einleitenden Sätze des neuen Portals für Datenbereitsteller, das die wichtigsten Fragen von Datenbereitstellern beantworten soll.
# Panama Papers

## How Tax Complexity and Enforcement Affect the Equity and Efficiency of the Income Tax System

**Louis K. Desai**

_NBER Working Paper No. 22083_  
_Issued in December 2015 by NBER_

Much criticism of the income tax involves responsibility for large compliance costs, poorly resourced devoted to enforcement. The demand for incremental reforms as well as proposals for such changes is difficult because the underlying efficiency concerns that animate more traditional framework for a unified analysis, in particular the base and the rate structure are embedded in enforcement difficulties.

### Top Ten Tax Evaders

Richard Murphy estimates global tax evasion at five percent of the global economy and found these ten countries had the largest absolute levels of evasion.

<table>
<thead>
<tr>
<th>Country</th>
<th>Tax Loss ($ billions)</th>
<th>Shadow Economy (% of GDP)</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S.</td>
<td>337.3</td>
<td>8.6%</td>
</tr>
<tr>
<td>Brazil</td>
<td>280.1</td>
<td>39.0%</td>
</tr>
<tr>
<td>Italy</td>
<td>238.7</td>
<td>27.0%</td>
</tr>
<tr>
<td>Russia</td>
<td>221.0</td>
<td>43.8%</td>
</tr>
<tr>
<td>Germany</td>
<td>215.0</td>
<td>16.0%</td>
</tr>
<tr>
<td>France</td>
<td>171.3</td>
<td>15.0%</td>
</tr>
<tr>
<td>Japan</td>
<td>171.1</td>
<td>11.0%</td>
</tr>
<tr>
<td>China</td>
<td>134.4</td>
<td>12.7%</td>
</tr>
<tr>
<td>Britain</td>
<td>109.2</td>
<td>12.5%</td>
</tr>
<tr>
<td>Spain</td>
<td>107.4</td>
<td>22.5%</td>
</tr>
</tbody>
</table>

_Source: Richard Murphy, Tax Justice Network_
Driver 1: Worldwide SIGINT/Defense Cryptologic Platform

Regional
- Caracas
- Havana
- Kinshasa
- Sofia
- Bangkok
- Lusaka
- Berlin
- Phnom Penh
- Pristina
- Guatemala City
- Resc
- Tegucigalpa
- Panama City
- Budapest
- New Delhi
- Frankfurt
- Sarajevo
- Milan
- Geneva
- Bogota
- Athens
- Mexico City
- Rome
- Brasilia
- Prague
- Paris
- Zagreb
- La Paz
- Vienna Annex
- Reston
- San Jose
- Managua
- Lagos
- Vienna
- Rangoon
-

High Speed Optical Cable
Covert, Clandestine or Cooperative Large Accesses
20 Access Programs Worldwide

Classes of Accesses
- 3rd PARTY/LIAISON
  30 Countries
- REGIONAL
  80+ SCS
- CNE
  >50,000 World-wide Implants
- LARGE CABLE
  20 Major Accesses
- FORNSAT
  12+40 Regional
Trends

• Tendency for overruling and demotivate the citizens
• The loose of trust of governments in their citizens
• Evaluation of priorities, enumeration of fundamental rights, like the need for “digital fundamental rights”?
• Loose of data governance for individuals and the included permanent penetration of personal spheres
• Growing extremism in population in all directions
Questions

• How could a interconnected and overdriven scenario like this ruled in a balanced way?
• Which are the current and potential impacts of these supervision of individuals?
• Are we moving into “digital dictatorship”?

• Which are the impacts to democracy?
Facing and try moving the challenges

Thank you for your attention

Contact:
Data-Warehouse GmbH
Beethovenstr. 33
GE-85521 Ottobrunn
www.dwh.info
Dr. Alexander Löw
a.loew @ dwh.info
+49 (0)89 - 660 393 – 0