1 Flat tax + UBI

T: total tax revenue; AI: after tax income; t: tax rate, I: Income

$$T = \sum_{n}^{N} I_n * t \tag{1.1}$$

$$AI_n = T/N + I_n * (1 - t) \tag{1.2}$$

$$= \overline{I} * t + I_n * (1 - t) \tag{1.3}$$

$$\frac{\delta AI}{\delta t} = \overline{I} - I_n \tag{1.4}$$

$$Where: \frac{\sum_n^N I_n}{N} = \overline{I} \tag{1.5}$$

So if you are below the average you want more taxes, if you are above, you want less taxes.

References