

Nominal Base  
(All citizens pay taxes on ...)

		Income (... <i>what they earn as rents from</i> ...)		Consumption (... <i>what they consume away</i> ...)		Wealth (... <i>what they own in</i> ...)				
		Capital	Labor	Prepaid	Postpaid & Cashflow	Land (& Natural Resources)	Property	Net Worth		
		(... <i>interest, dividends, often capital gains, ideally gifts, inheritance, imputed rents</i> ...)	(... <i>in wages, salaries, sometimes self-employment and ideally imputed income from leisure</i> ...)	(... <i>at the point of sale</i> ...)	(... <i>as the difference between incomes and <u>net</u> savings, including a-/depreciation over a period</i> ...)	(... <i><u>unimproved</u> value of land and natural resources</i> ...)	(... <i>improved value of land, including buildings</i> ...)	(... <i>net of all assets &amp; liabilities</i> ...)		
Flat (... <i>lump sum</i> ...)		Head Tax (HT)							More Regressive	
Regressive (... <i>diminishing marginal</i> ...)		SIC (Social Insurance Contributions)								
Proportional (... <i>constant marginal</i> ...)		CIT, LBT							De-/Inflation	Unknown or Arbitrary
Nominal Schedule (... <i>at a ... rate</i> ...)				VAT						Proportional
										Effective Re-distribution
Progressive (... <i>increasing marginal</i> ...)										
										More Progressive
		1/? Owners 1/? Labor 1/? Consumers ...	OSN: 2x Capital  Y2X: 2x Capital	on the proportional component: Labor, Capital  on the progressive component: Labor		1x Labor 1x Capital, when it enhances lifestyle (Y2C applies).	?	OSN: 3x (some) capital  Y2C: 2x (some) capital	burden depends on real- or nominal denomination of debt and credit	
Effective Incidence										