A tax is desirable, if ...

	VAT	*Personal Income Tax*	*Corporate Income Tax*	*Progressive Consumption Tax*	*Wealth Tax*	*Negative Income Tax*
✓... *deadweight losses (DWLs) are minimal (#1, #2)*	+/-	-	-	+ (!)	+	+/-
✓... *revenue and redistribution are one (#3)*	+	+	+	+	+	+
✓... *the difference principle* applies *(#4)*	0	-	-	++	+	+
✓... *it curbs positional consumption (#6)*	-	-	-	++	0	0
✓... *it maintains entrepreneurship (#7) and incentives (#8) in economic production*	+	-	-	+	- (!)	0
✓... *it broadens ownership (#9)*	-	+	0	0	++ (!)	0
✓... *it lowers labor price floors (#10)*	-	+	0	+	0	++
✓... *it acts as automatic (#12) and discretionary stabilizer (#13)*	-/+	-	-	+	0	0
✓... *it forces a positive, arbitrarily savings rate (#14)*	+	-	0	++	0	0
✓... *it is arbitrarily progressive (#15)*	--	0	-	++	++	+

A tax is doable, if ...

	VAT	*Personal Income Tax*	*Corporate Income Tax*	*Progressive Consumption Tax*	*Wealth Tax*	*Negative Income Tax*
✓... *it falls on natural persons (#16)*	+	+	--	++	+	+
✓... *it falls on inelastic bases (#17)*	+/-	-	-	+ (!)	+	+/-
✓... *it has a well-determined incidence (#18)*	+	+	--	++	+	+
✓... *it falls on liquid assets (#19)*	+	-	--	+	--	+
✓... *it is agnostic towards labor or capital incomes (#20)*	++	--	-	++	+	n.a.
Score	3	-3	-13	21	8	9