

Nominal Base (All <i>citizens</i> pay taxes on ...)										
		Income (... <i>what they earn as rents to</i> ...)		Consumption (... <i>what they spend</i> ...)		Wealth (... <i>what they own in</i> ...)				
		Capital	Labor	Prepaid	Postpaid & Cashflow	Land (& Other Resources)	Property	Net Worth		
		(... <i>in interest, dividends, often inheritance, gifts and capital gains and ideally imputed rents</i> ...)	(... <i>in wages, salaries sometimes self-employment and ideally imputed income, free time</i> ...)	(... <i>at the point of sale</i> ...)	(... <i>as the difference between income &amp; <u>net</u> saving, including de/appreciation, over a period</i> ...)	(... <u>unimproved</u> value of land and natural resources ...)	(... <u>improved</u> value of land, including buildings ...)	(... <u>net</u> of all assets & liabilities ...)		
Nominal Schedule (... <i>at a ... rate</i> ...)	Flat (... <i>lump-sum</i> ...)	Poll Tax							Very Regressive	
	Regressive (... <i>diminishing marginal</i> ...)	-	“Social Contributions” (a capped <i>Payroll</i> )	-	-	-	-	-	Regressive	
	Proportional (... <i>constant marginal</i> ...)	CIT & LBT	Capital Income			regressive on €/m² → agglomeration  LVT  progressive on €/m² → sprawl	-	-	Inflation	Arbitrary
	Progressive (... <i>increasing marginal</i> ...)		Dual-PIT	Payroll	VAT	Expend. Tax	Property Tax (on accrual)	Stamp Duty (on realization)	Wealth Tax	Proportional  Progressive  Very Progressive
		1/? Capital 1/? Labor 1/? Consumers	OSN: 2x Capital	on the proportional component: Labor, Capital		Labor, Capital when it enhances lifestyle (Y2C applies).	tba.	OSN: 3x (some) Capital	nominal denominated creditors	
			Y2C: Capital	on the progressive component: Labor			tba.	Y2C: 2x (some) Capital	real denominated debtors	
Effective Incidence										