

Nominal Base
(All citizens 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 & net saving, including de/appreciation, over a period ...)</i>	<i>(... unimproved value of land and natural resources ...)</i>	<i>(... improved value of land, including buildings ...)</i>	<i>(... net of all assets & liabilities ...)</i>	
Flat <i>(... lump-sum ...)</i>				Poll Tax				Very Regressive
Regressive <i>(... diminishing marginal ...)</i>	-	"Social Contributions" <i>(a capped Payroll)</i>	-	-	-	-	-	Regressive
Nominal Schedule <i>(... at a ... rate ...)</i>	CIT & LBT				regressive on €/m² → agglomeration LVT		Inflation	Arbitrary
Proportional <i>(... constant marginal ...)</i>	Capital Income	Dual-PIT	Payroll	VAT	progressive on €/m² → sprawl	-	-	Effective Re-distribution
Trend <i>(eg. for UK, D see Kemmerling 2009: 11)</i>				Expend. Tax				Proportional
Progressive <i>(... increasing marginal ...)</i>	PIT	Payroll	Graduated VAT	PCT		Property Tax <i>(on accrual)</i>	Stamp Duty <i>(on realization)</i>	Progressive
	Wealth Tax							Very Progressive
	1/? Capital 1/? Labor 1/? Consumers	OSN: 2x Capital Y2C: Capital	on the proportional component: Labor, Capital		Labor, Capital when it enhances lifestyle (Y2C applies).	tba.	OSN: 3x (some) Capital	nominal denominated creditors
			on the progressive component: Labor			tba.	Y2C: 2x (some) Capital	real denominated debtors

Effective Incidence