

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