

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		Inflation	Arbitrary
Proportional <i>(... constant marginal ...)</i>	Capital Income			Expend. Tax	LVT			Proportional Effective Re-distribution
Progressive <i>(... increasing marginal ...)</i>		Dual-PIT	VAT	tax aversion	progressive on €/m² → sprawl	Stamp Duty	Wealth Tax	Progressive
	Trend <i>(eg. for UK, D see Kemmerling 2009: 11)</i>	Payroll	Bastard Keynesianism			Property Tax <i>(on accrual)</i>		Very Progressive
			Graduated VAT	PCT				
			Real Myopia					
	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