Nominal Base
(All citizens 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 net savings, including a-/depreciation over a period …)*	*(… unimproved 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 …)*

SIC (Social Insurance Contributions)

Non-Taxes (FIT, Ecotax)

CIT, LBT

Pigouvian element: curbs positional races

Proportional *(… constant marginal …)*

Capital Income

requires

Graduated VAT

VAT

Pigouvian element: nominal regression sprawls land (resource) use.

De-/Inflation

Unknown or Arbitrary

Proportional

Nominal Schedule *(… at a … rate …)*

Negative-Sum

requires

Dual-PIT

tax aversion

Payroll

trend

tax aversion

Expenditure Tax (ET)

LVT

tax aversion

PT *(on accrual)*

SD *(on real-ization)*

WT *(aka. expro-priation)*

Negative-Sum

Effective Re-distribution

tax aversion

trend Payroll

trend

PCT

Pigouvian element: nominal progression concentrates land (resource) use.

Progressive *(… increasing marginal …)*

PIT

Bastard Keynesianism

Pigouvian element: curbs positional races

NIT

Real Myopia

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 denomi-nation of debt and credit |
| | Y2X: 2x Capital | *on the progressive component:* Labor | | ? | Y2C: 2x (some) capital | |

Effective Incidence