

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 &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 ...)		
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Flat (... <i>lump-sum ...</i> )		Poll Tax							Very Regressive	
Regressive (... <i>diminishing marginal ...</i> )		-	“Social Contributions” (a capped <i>Payroll</i> )	-	-	-	-	-	Regressive	
Nominal Schedule (... <i>at a ... rate ...</i> )	Proportional (... <i>constant marginal ...</i> )	CIT & LBT							Inflation	Arbitrary
		Capital Income								Effective Re-distribution
Progressive (... <i>increasing marginal ...</i> )									Progressive	
									Very Progressive	
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		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