

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; 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 &amp; liabilities ...)</i>	
Flat <i>(... lump-sum ...)</i>	-	-	-	-	-	-	-	Very Regressive
Regressive <i>(... diminishing marginal ...)</i>	-	-	-	-	-	-	-	Regressive
Nominal Schedule <i>(... at a ... rate ...)</i>	CIT & LBT	"Social Contributions" <i>(a capped Payroll)</i>	-	-	regressive on €/m <sup>2</sup> → agglomeration	-	Inflation	Arbitrary
Proportional <i>(... constant marginal ...)</i>	Capital Income	Dual-PIT	-	VAT	LVT	-	-	Proportional Effective Re-distribution
Trend <i>(eg. for UK, D see Kemmerling 2009: 11)</i>	PIT	Payroll	-	Expend. Tax	progressive on €/m <sup>2</sup> → sprawl	Stamp Duty	-	Progressive
Progressive <i>(... increasing marginal ...)</i>	-	-	Graduated VAT	PCT	-	Property Tax <i>(on accrual)</i>	Wealth Tax	Very Progressive
	1/? Capital 1/? Labor 1/? Consumers	OSN: 2x Capital  Y2C: Capital	on the proportional component: Labor, Capital		tba.	OSN: 3x (some) Capital		nominal denominated creditors
			on the progressive component: Labor		tba.	Y2C: 2x (some) Capital		real denominated debtors

## Effective Incidence