



Pareto efficient tax structures

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Monografía

Most analyses of optimal income taxation make restrictive technical assumptions on preferences (such as single-crossing) and only derive properties of welfare-maximizing tax schedules. Here, for an economy with any finite numbers of groups and commodities, Pareto efficient tax structures are described assuming only continuity and monotonicity of preferences. Most results follow directly from a property of self-selection: at an optimum, one group will never envy the bundle of another group which pays a larger total tax. The bundle of a group paying the largest total tax is undistorted. Assuming normality, undistorted outcomes for a group form a connected segment on the constrained utility possibility frontier. The tax structure at distorted outcomes is also described

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