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Tax progressivity and tax incidence of the rich and the poor

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Tax Progressivity and Tax Incidence of the Rich and the Poor

Highlights

- An OLG model with flexible labor supply is used.
- An increase in tax progressivity increases the tax share of the rich if the tax scheme is moderately progressive.
- An increase in tax progressivity decreases the tax share of the rich if the tax scheme is highly progressive.
- With more rich agents, the rich agent's tax burden declines at a relatively high tax progressivity.

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