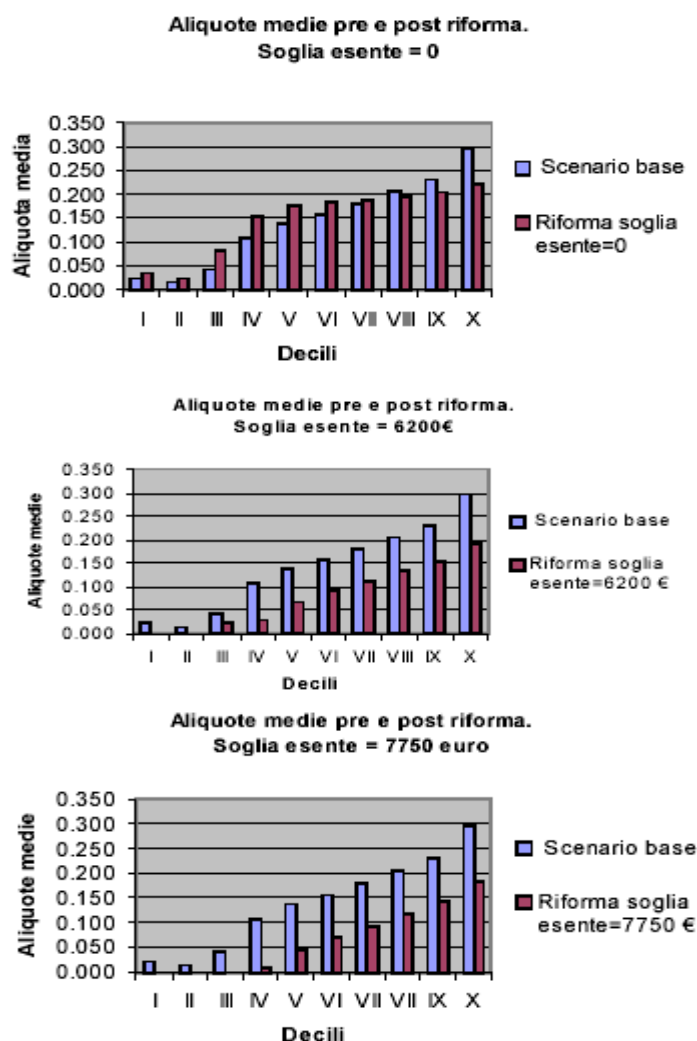


## APPENDIX

**Tab 1.**  
Average tax rate according to pre tax income deciles 2001

Decili	Reddito imponibile (euro)			Aliquota media			
	Limite inf.	Limite sup.	Media	Scenario base	Riforma soglia esente=0	Riforma soglia esente=6200 €	Riforma soglia esente=7750 €
I	0	4070	2499	0.024	0.034	0.000	0.000
II	4070	5990	5013	0.015	0.025	0.000	0.000
III	5990	9012	7417	0.043	0.083	0.024	0.000
IV	9012	12051	10618	0.109	0.155	0.030	0.011
V	12051	14798	13459	0.138	0.174	0.069	0.045
VI	14798	17252	15917	0.157	0.183	0.094	0.071
VII	17252	20828	18818	0.179	0.189	0.112	0.093
VIII	20828	25681	23000	0.206	0.197	0.135	0.119
IX	25681	34512	29323	0.231	0.204	0.155	0.143
X	oltre 34512		58047	0.297	0.219	0.190	0.183
<b>Reddito medio</b>			<b>18429</b>				

**Charts 1. Average tax rates pre and after tax reform**



*Sources: Arachi-Zanardi*

**Tab. 2.**

**Comparison actual norm (A) Vs tax reform (with different exemption rules: universal (B), selective (C), decreasing selective (D))**

<b>(A)</b>					<b>(B)</b>			<b>(C)</b>			<b>(D)</b>				
Normativa attuale					Accorpamento aliquote e tutti esenti fino a 20 milioni			Accorpamento aliquote esenzione solo redditi bassi (fino a 20 milioni)			Accorpamento aliquote esenzioni decrescenti				
Lavoratore dipendente					Lavoratore autonomo			Lavoratore dipendente			Lavoratore autonomo				
Imponibile (milioni di lire)	Imposta netta <sup>(1)</sup> (milioni di lire)	Aliq. marg.	Aliq. media		Imposta netta (milioni di lire)	Aliq. marg.	Aliq. media	Imposta netta (milioni di lire)	Aliq. marg.	Aliq. media	Imponibile (milioni di lire)	Esenzioni (milioni di lire)	Imposta netta (milioni di lire)	Aliq. marg.	Aliq. media
12	0	0	0		0	0	0	0	0	0	0-20	20	0	0	0
20	2,55	18%	12,75%		0	0	0	0	0	0	21	19	0,46	23%	2,19%
30	4,95	24%	16,50%		2,3	23%	7,67%	6,9	23%	23,00%	25	16	2,07	23%	8,28%
60	14,85	32%	24,75%		9,2	23%	15,33%	13,8	23%	23,00%	30	13	3,91	23%	13,00%
135	44,75	39%	33,15%		26,45	23%	19,59%	31,05	23%	23,00%	40	5	8,05	23%	20,13%
200	74,0	45%	37,00%		41,4	23%	20,70%	46,0	23%	23,00%	50	3	10,81	23%	21,62%
300	119,0	45%	39,67%		74,4	33%	24,80%	79,0	33%	26,33%	60	1	13,57	23%	22,62%
6	0,0	0	0		0	0	0	0	0	0	0-20	20	0	0	0
20	3,4	18%	17,00%		0	0	0	0	0	0	21	19	0,46	23%	2,19%
30	5,8	24%	19,33%		2,3	23%	7,67%	6,9	23%	23,00%	25	16	2,07	23%	8,28%
60	15,5	32%	25,83%		9,2	23%	15,33%	13,8	23%	23,00%	30	13	3,91	23%	13,00%
135	44,9	39%	33,22%		26,5	23%	19,59%	31,05	23%	23,00%	40	5	8,05	23%	20,13%
200	74,1	45%	37,05%		41,4	23%	20,70%	46,0	23%	23,00%	50	3	10,81	23%	21,62%
300	119,1	45%	39,70%		74,4	33%	24,80%	79,0	33%	26,33%	60	1	13,57	23%	22,62%

Fonte: elaborazioni ISAE.  
(1) Calcolata al netto delle detrazioni per redditi da lavoro.

Sources: Padoa Schioppa

**Tab. 3**

**Total tax burden and redistributive effects of case studies**

	Gettito mld di lire	Var. Gettito Irpef 2002	Gini	Var. Gini su Irpef 2002
Irpef 2002	226783	0	34,03	0,00
Nessuna deduzione	266167	39384	37,63	3,60
Soglia esente	238533	11750	36,52	2,50
Deduzione Universale	150880	-75903	35,17	1,14
Deduzione selettiva graduale a 200 m.	160822	-65961	35,01	0,98
Deduzione selettiva graduale a 60 m.	184497	-42286	34,83	0,80
Deduzione Programma Polo graduale a 60 m.	203283	-23500	35,13	1,10
Deduzione 80% selettiva graduale a 60 m.	204264	-22519	35,24	1,22
Detrazioni attuali trasformate in deduzioni	188093	-38690	35,39	1,36

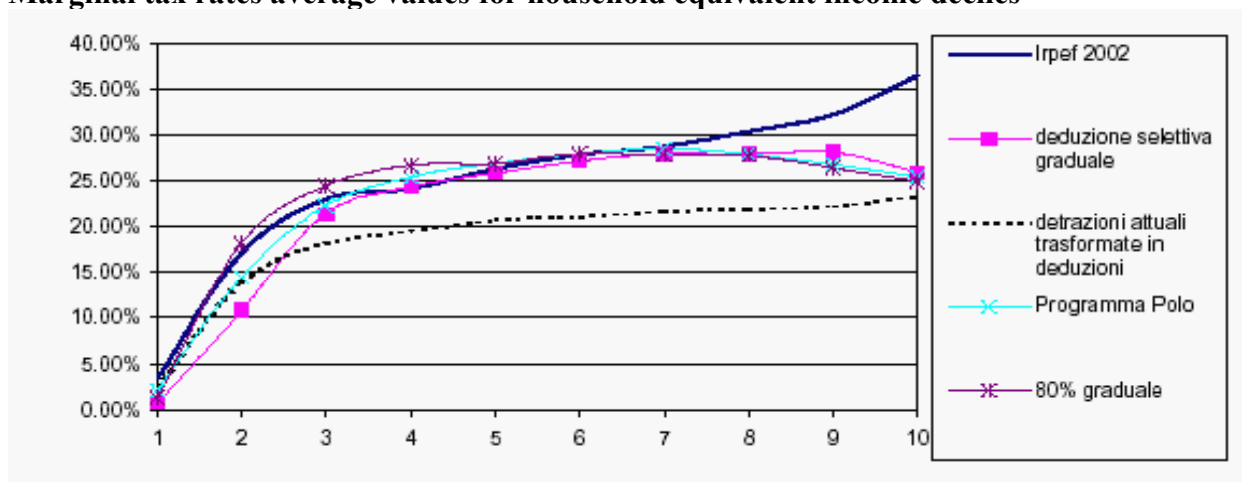
Sources: Baldini-Bosi 2002

**Tab. 4**  
**Marginal tax rates average values for household equivalent income deciles**

Decile	Irpéf 2002	detrazioni attuali			
		deduzione selettiva graduale	trasformate in deduzioni	Programma Polo	80% graduale
1	3.4%	0.8%	2.4%	2.0%	1.4%
2	17.1%	10.8%	13.9%	14.4%	18.2%
3	23.0%	21.4%	18.2%	22.3%	24.4%
4	24.1%	24.3%	19.5%	25.4%	26.7%
5	26.3%	25.8%	20.7%	26.9%	26.9%
6	27.8%	27.2%	21.0%	27.9%	27.9%
7	28.7%	27.9%	21.6%	28.5%	27.8%
8	30.4%	27.9%	21.9%	27.8%	27.7%
9	32.2%	28.1%	22.2%	26.8%	26.4%
10	36.5%	25.8%	23.3%	25.4%	24.9%
<i>Totale</i>	24.9%	22.0%	18.5%	22.7%	23.2%

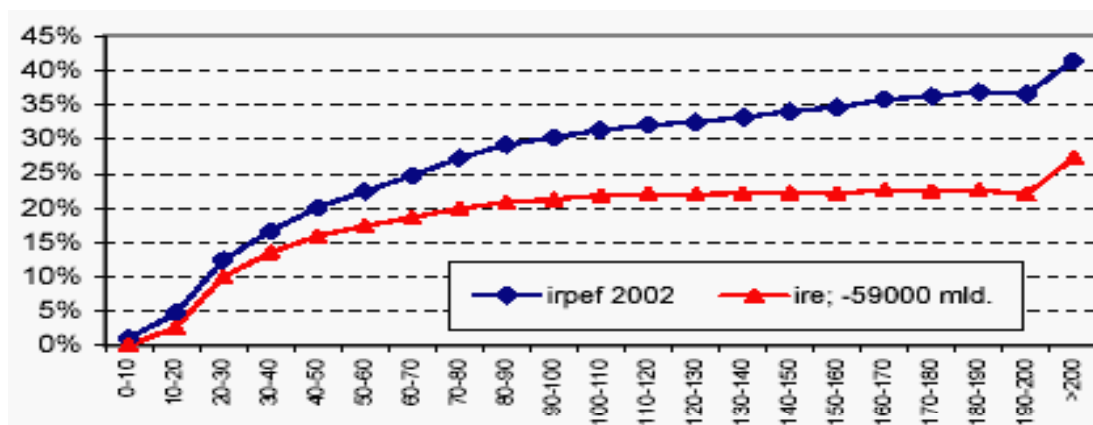
Sources: Baldini-Bosi 2002

**Chart 2**  
**Marginal tax rates average values for household equivalent income deciles**



Sources: Baldini-Bosi 2002

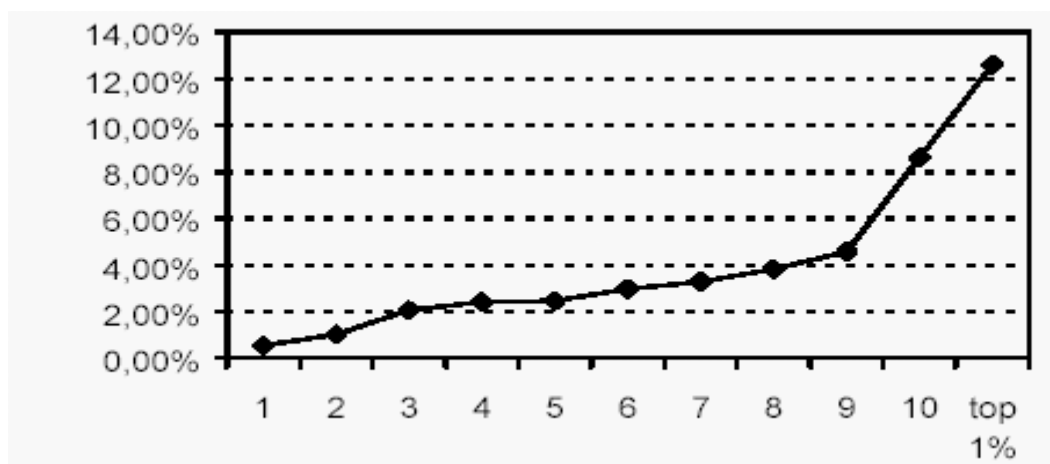
**Chart 3.**  
**Average tax rates over individual taxable income**



Sources: Baldini-Bosi-Matteuzzi 2002

**Chart 4**

**Percentage variation of household equivalent post tax incomes as a result of tax reform, per deciles of household equivalent post tax incomes**



Sources: Baldini-Bosi-Matteuzzi 2002

**Tab. 5**  
**Falsitta's case studies**

<b>Income 35 mil Lire – single income – 2 dependants</b>				
Pre tax income <b>35 mil</b>	Tax liability <b>7.500</b>	Average rate <b>21.43 %</b>	Tax credits <b>2.057519</b>	Final tax liability <b>5.442481</b> <b>NOW</b>
Pre tax income <b>35 mil</b>	Tax liability <b>5.869</b>	Average rate <b>16.77 %</b>	Deduction = tax credits	Final tax liability <b>3.812081</b> <b>TAX REFORM</b>
<b>Income 70 mil Lire – single income – 3 dependants</b>				
Pre tax income <b>70 mil</b>	Tax liability <b>19.350</b>	Average rate <b>27.64 %</b>	Tax credits <b>3.057525</b>	Final tax liability <b>16.292475</b> <b>NOW</b>
Pre tax income <b>70 mil</b>	Tax liability <b>14.885</b>	Average rate <b>21.77 %</b>	Deduction = tax credits	Final tax liability <b>11.828075</b> <b>TAX REFORM</b>
<b>Income 70 mil Lire – two income – 2 dependants</b>				
Pre tax income <b>35 mil</b>	Tax liability <b>7.5</b>	Average rate <b>21.43 %</b>	Tax credits <b>1.000</b>	Family final tax liability <b>12.999988</b> <b>NOW</b>
<b>35 mil</b>	<b>7.5</b>	<b>21.43 %</b>	<b>1.000</b>	
Pre tax income <b>35 mil</b>	Tax liability <b>5.869</b>	Average rate <b>16.77 %</b>	Deduction = tax credits	Family final tax liability <b>9.7739188</b> <b>TAX REFORM</b>
<b>35 mil</b>	<b>5.869</b>	<b>16.77 %</b>		
<b>Income 140 mil Lire – single income – 2 dependants</b>				
Pre tax income <b>140 mil</b>	Tax liability <b>46.600</b>	Average rate <b>33.29 %</b>	Tax credits <b>1.921535</b>	Final tax liability <b>44.678465</b> <b>NOW</b>
Pre tax income <b>140 mil</b>	Tax liability <b>32.200</b>	Average rate <b>23.00 %</b>	Deduction = tax credits	Final tax liability <b>30.278465</b> <b>TAX REFORM</b>
<b>Income 140 mil Lire – two income – 2 dependants</b>				
Pre tax income <b>70 mil</b>	Tax liability <b>19.350</b>	Average rate <b>27.64 %</b>	Tax credits <b>0.551992</b>	Family final tax liability <b>37.596016</b> <b>NOW</b>
<b>70 mil</b>	<b>19.350</b>	<b>27.64 %</b>	<b>0.551992</b>	
Pre tax income <b>70 mil</b>	Tax liability <b>14.885</b>	Average rate <b>21.77 %</b>	Deduction = tax credits	Family final tax liability <b>28.667216</b> <b>TAX REFORM</b>
<b>70 mil</b>	<b>14.885</b>	<b>21.77 %</b>		

Sources: Budget Ministry 2002