**All Tables in Chapter 1**

Table 1.1. Different types of taxes with an impact on the agents needed to build a successful firm.

|  |  |
| --- | --- |
| *Taxation of earned income and payroll taxes*  – level and degree of progressivity  – social security contributions  *Taxation of capital income*  – level and degree of progressivity  – dividends vs. interest income  – exemptions  – differences across assets  – differences across types of owner  – differences based on holding period  – differences across instruments  – preferential treatment of pension savings  *Taxation on asset holdings*  – wealth tax  – property tax  – inheritance tax  – exemptions | *Corporate taxation*  – level and degree of progressivity  – statutory rate/effective rate  – accounting measures to lower effective taxation  – single- or multilevel taxation  – degree of symmetry in the tax treatment of business profits and losses  – against other types of income  – against future profits  – effect of progressivity  – treatment of holding companies  – domestic/foreign   *Taxation of stock options*  – capital or labor income  – tax on realized or imputed gain  – differences based on holding period  *Sales tax/VAT*  – level  – degree of uniformity  – exemptions |

*Note*: For all types of taxes it matters whether nominal or real incomes are taxed.

*Source*: Henrekson, Johansson, and Stenkula (2010).