**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).