

# Make Taxation Progressive Again! Basic Income with Constant Incentive

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Submitted to Momentum Kongress, 23 September 2025

"[If] we wish to diminish the love of money which, we are told, is the root of all evil, the first step must be the creation of a system in which everyone has enough and no one has too much." Bertrand Russell (1931-35): *Mortals and Others: American Essays*

## 1. Background

Following the promising results of recent basic income (BI) experiments (e.g., Forget, 2011; Kangas, 2021), it is becoming realistic to envisage introducing BI across an entire country. The change would happen in steps, in which BI would increasingly replace selected existing benefits. Effects on inflation and the labor market would be monitored.

BI would mean a radical change in thinking about fundamental issues in economics, society, and human rights. To ensure a successful introduction that is not later reversed in a conservative backlash, we would need to capture the public imagination across the political spectrum with a clear concept, while changing only what needs to be changed.

How could BI be financed? For stability, finance should come from several sources (if one fails, another fills the gap). The main reliable current sources of government income should be maintained. According to OECD, the average revenue composition for member countries in 2021 was income taxes (personal and corporate) 34%, consumption taxes 32%, social security contributions 26%, property taxes 6%, and other taxes and non-tax revenue 2%. A transition to BI should not drastically change these proportions.

Given the rising wealth gap, modern democracies have the potential to substantially increase government income by raising wealth, transaction, and environment taxes, including carbon taxes. That could help finance BI. But such taxes are politically problematic. We cannot necessarily rely on them. For the foreseeable future, governments will continue to rely on income taxes, consumption taxes, and social security contributions. It would therefore be pragmatic to regard those as primary sources of finance for BI.

## 2. Introducing BICI

In this contribution, I focus on the relationship between income tax and welfare. In the following, *income tax includes social security contributions* (SSC). Like income tax, SSCs – whether paid by employees, employers, or both – usually depend on income, but they often

have contribution ceilings, which make them regressive at the top end. Regarding them as income tax could avoid that form of regression. At the same time, SSCs could remain legally earmarked for specific purposes (pensions, unemployment, health). In addition, it may also be possible to regard capital gains, dividends, and rent as income, and tax them accordingly. A clear resolution of these issues is beyond the present scope.

Given this expanded definition of income tax, a central claim of this paper is as follows: *An inseparable combination of universal, unconditional BI and flat income tax is implicitly and strongly progressive.* That is, the proportion of total income (including BI) that is paid in tax increases strongly as total income increases. The claim is valid if BI is high enough to cover basic needs and eliminate poverty, and the flat rate of income tax is high enough to finance most of BI. A flat income tax can therefore become a central pillar of a left-wing initiative to eliminate poverty and reduce the wealth gap, while at the same time promoting a thriving economy, allowing BI to be financed. For further details see section 7 below.

The term *flat tax* is problematic, given its negative connotations. Even the word *tax* is often avoided (e.g., “carbon pricing”). We can talk instead about *constant incentive*. If the income tax rate is constant, workers always take home the same proportion of any additional self-generated income. If the motivation to work depends only on money, incentive is constant.

Constant incentive would eliminate *welfare traps*. All members of society would be financially motivated to work to the same degree. They would also be free to work as much or as little as they wanted, without being controlled, judged, or plagued with meaningless bureaucracy. Empirical studies suggest that BI does not affect work incentive (Jones & Marinescu, 2018); instead, it tends to improve people’s situation, allowing them to get a clearer idea of what they want and how best to direct their creative energies (Fratzscher & Seiwert, 2022).

The present proposal was inspired by many predecessors (Atkinson, 1996; Dawkins et al., 1998; Rankin, 2011; Scutella, 2004; Strengmann-Kuhn, 2007). Two different names for the proposal are possible. One is (universal) BI and Flat (income) Tax, abbreviated to BIFT. A second is BI and Constant Incentive, or BICI. An advantage of “BIFT” is directness – it is clear what *flat tax* means. But *flat tax* also has misleading negative connotations. I prefer “BICI”, pronounced *bee-chee* like bike in Italian (short for *bicicletta*). In Chinese, *bǐ cǐ* means “each other” or “mutual”. BICI would promote a society in which people look after *each other*, ensuring that no-one falls into poverty while at the same time motivating everyone to contribute to society with work and ideas. BI and flat income tax would complement *each*

*other* to create an inseparable whole. In Figure 1, BI is like the front wheel of a bike – the direction we are heading. CI is like the back wheel, which is where the power comes from.



**Figure 1.** Illustration of BICI, with BI as direction and CI as power.

The word “incentive” has a downside. Incentive is something the rich use to motivate the poor to work for them – often, while remaining poor (working poor). But people also have the right to be fairly paid for all work. That includes fair pay for marginal income: for every bit of extra work that I take on, my net income should increase proportionally. Incentive can even be regarded as a human right, at least within capitalist economies. A tax-welfare system that combines universal BI with constant incentive would be consistent with Article 23 of the Universal Declaration of Human Rights:

1. Everyone has the right to work, to free choice of employment, to just and favorable conditions of work and to protection against unemployment.
2. Everyone, without any discrimination, has the right to equal pay for equal work.
3. Everyone who works has the right to just and favorable remuneration ensuring for himself and his family an existence worthy of human dignity, and supplemented, if necessary, by other means of social protection.

An advantage of flat income tax is that it cannot be avoided. It is paid immediately – just as BI is paid immediately (e.g., monthly). With BICI in force, it would no longer be possible to reduce income tax by shifting income around (sharing income, making charitable donations, investing in hedge funds).

A flat income tax could be combined with a farther-reaching proposal to reduce or eliminate *tax deductions*, which tend to benefit the rich more than the middle class, and the middle class more than the poor. In the US, the top 20% of earners receive about 50% of the total value of tax expenditures (deductions, exclusions, and credits), while the bottom 20% receive less than 10% (Congressional Budget Office, 2013). In the UK, tax reliefs (e.g., for pensions or savings) disproportionately benefit higher earners (Adam & Miller, 2020). From that perspective, eliminating tax deductions would be a left-wing policy. It would also make it possible to reduce tax rates, a point highlighted by political conservatives (Greszler et al., 2017). For

startups and entrepreneurs, the function of tax deductions would be taken over, in part, by BI. People would use their BI to finance the materials they need to start a business. Example: As a private piano teacher, I might need a new piano. A bank loan could pay for it. I would pay the money back from my BI. At the same time, I would earn my income from teaching.

One aim of the present proposal is to radically simplify the tax-welfare system, making it more efficient and transparent, and therefore easier for the general public to understand. That would be good for democracy: people would know what they were voting for. Another aim is to eliminate poverty and reduce the wealth gap. Ideally, BICI would (slightly) improve the net income of low-income earners and (slightly) reduce the net income of high-income earners, as part of a broader response to the rising wealth gap.

### **3. What BI is, and why we need it**

Some people have used the term “basic income” (or *Grundeinkommen* or *solidarisches Bürgergeld*, or in earlier North American work *Negative Income Tax*) for income that depends on other income, as unemployment benefits do. The corresponding research (e.g., Hum & Simpson, 1993) is not relevant here. I will consider only BI that is *unconditional* (independent of other income) and *universal* (given to everyone; cf. Ettl, 2022). There would be exceptions or special rates for people with disabilities, foreigners, children, and pensioners.

BI would be given to the rich, but they would also pay more tax. At the end of the day, they would have less money: the increase in taxation would exceed BI. That seems like an unnecessary complication, but in the end the system would be simpler, making it harder for talented accountants to manipulate it by exploiting legal loopholes.

BI would cover basic needs. For those who are able to manage their monthly budget in a reasonable way, poverty and economic desperation would be a thing of the past. BI would be democratically determined and adjusted, to ensure it remains both sufficient and affordable.

Why introduce BI at all? Well-known arguments include:

- Our wealth is based on natural resources that belong to everyone (the commons).
- All people have equal inherent value and an equal right to health and happiness.
- Mechanization and digitization are reducing the amount of work to be done.

Besides, we can easily afford it:

- The world has never been richer. There are 3000 billionaires. Their total wealth is \$15 trillion. The total amount of money in the world (physical cash, bank deposits, financial

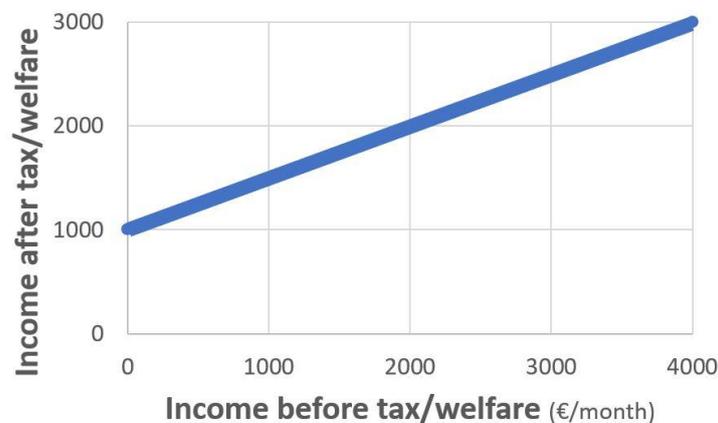
assets, cryptocurrencies) was about \$150 trillion in 2000 and is approaching \$500 trillion today (Credit Suisse, 2022).

- Inequality has been increasing since Thatcher and Reagan launched neoliberalism in the 1980s. They reduced taxes on the rich, with devastating long-term consequences. In 2024, billionaire wealth increased by \$2 trillion (3x faster than 2023). Meanwhile the number of people living in poverty has been almost constant for decades (Oxfam). The game of *Monopoly* shows how it works: if the rich are free to buy and sell, they squeeze the middle class out of the marketplace, creating poverty. About 60% of billionaire wealth comes from inheritance (36%), monopolies, and connections (Oxfam).

Despite our enormous wealth, the current system of tax and welfare is characterized by *meanness* and *desperation*. Those with good incomes surrender as little as possible in tax and are constantly looking for ways to reduce their tax bill. Those without enough to survive receive just enough, if they register at an unemployment office that invades their privacy.

We need a system that is more *generous* and *rational*. One that ensures that those with a lot of money pay tax fairly, and those with relatively little cover their basic needs. Additional criteria are *simplicity* and *transparency*. To avoid tax avoidance and evasion, processes of wealth redistribution should happen *automatically*, *immediately*, and *irrevocably*. We need a small number of simple rules, enshrined in law, that most people understand and agree are appropriate. Finally, the growing wealth gap implies that if there is to be a significant change in net income for low-income earners, they should have more than they have currently; and if there is a significant change for high income earners, they should have less.

#### 4. A linear relationship between net and gross income



**Figure 2.** Proposed relationship between gross (self-generated) and net (take-home) income: a straight line that does not pass through the origin. Values on the axes are examples only. The line crosses the vertical axis at BI (here: €1000/mo); its gradient is CI (50%).

The proposed relationship between self-generated income and take-home income is a straight line (see Figure 2) – a line of best fit through the existing complex relationship, such that the difference between the total cost of welfare and total government income from income tax (including social security contributions) would hardly change, balancing the national budget. The idea of the graph can be expressed either qualitatively or quantitatively:

- Qualitatively, the proposal combines universal, unconditional BI with universal, unconditional, constant incentive (CI), such that people always keep the same proportion of their self-generated income, regardless of how much they earn.
- Quantitatively,  $NI = BI + CI * SGI$ , where NI is net income (after receiving BI and paying flat tax FT), BI is basic income, CI is constant incentive, and SGI is self-generated income. Note that CI is the inverse of FT (the flat rate of income tax) such that  $CI = 1 - FT$ . For example, if  $FT = 40\%$ ,  $CI = 60\%$ : people take home 60% of what they earn, plus BI. Conversely, if  $FT = 60\%$ ,  $CI = 40\%$ .

Values of BI and CI would be adjustable and determined by democratic procedures:

- In Western Europe today, BI would exceed €1000/mo, if it included other benefits normally received by the long-term unemployed (e.g., for housing or disability). It would not include child benefits, since each child would receive its own, lower BI, paid to parents or guardians, and possibly increasing with age (Ettl, 2022). BI would be less than the *reference budget* for a person living alone, which in Austria was €1787 in July 2025, because BICI would also free everyone to work as much or as little as they wanted without losing any BI. That freedom has financial value relative to the means-tested benefits of the current system.
- The flat rate of income tax would vary from country to country. It would be higher in Western Europe and lower in the USA. With the high levels of social services that are typical of Western Europe, the income tax rate could be limited to 50% if other taxes were introduced (carbon, wealth, inheritance, transaction).

Table 1 shows the relationship between self-generated income (SGI) and net income for different values of the two parameters basic income (BI) and constant incentive (CI). These figures apply for one person living alone (families are considered in the next section).

	<b>BI</b> (€/mo)	<b>CI</b> (%)	<b>Monthly income</b> (€/mo)						
<b>SGI</b>	<b>(0)</b>	<b>(100)</b>	<b>0</b>	<b>1000</b>	<b>2000</b>	<b>3000</b>	<b>4000</b>	<b>5000</b>	<b>10000</b>
<b>BICI options</b>	<b>1000</b>	<b>50</b>	1000	1500	2000	2500	3000	3500	6000
	<b>1200</b>	<b>50</b>	1200	1700	2200	2700	3200	3700	6200
	<b>1200</b>	<b>40</b>	1200	1600	2000	2400	2800	3200	5200
	<b>1200</b>	<b>45</b>	1200	1650	2100	2550	3000	3450	5700

**Table 1.** Net income as a function of self-generated income (SGI) for different values of basic income (BI) and constant incentive (CI).

Row 2 shows different rates of self-generated income SGI. Row 3 shows net income for BI = €1000/mo and CI = 50%, corresponding to Figure 2. How might BI be increased to ensure it is enough to live on, to eliminate poverty? Here are three possibilities:

- Increase BI to €1200 (Row 4). That increases net income, and reduces tax effectively paid, in all social classes. To compensate, increase the tax rate to 60% (Row 5; “income tax” includes social security contributions). Or is 55% enough (Row 6)?
- Introduce or increase wealth, inheritance, transaction, or environment taxes to compensate. Given the rising wealth gap, it’s defensible, but politically difficult.
- Offer voluntary, reasonable part-time employment to the unemployed. For example, 10h/week at €15/h for 4 weeks/mo would add €600/mo gross, €300 net to BI: €1000/mo would become €1300, €1200 would become €1500. An independent group of NGOs might monitor whether the offered employment is appropriate and consistent with human rights. Subsidized employment is often perceived positively by workers, their families, and employers; it connects them to employment and training opportunities, improves well-being, overcomes discrimination, promotes equity, and achieves long-term cost-effectiveness (Grant & Cooper, 2023).

## 5. Housing benefit and family income

People live more cheaply if they live together. It is therefore appropriate to divide BI into two parts: a *housing benefit* that is roughly equal to the total cost of living in a typical low-cost one-bedroom flat (rent plus running costs), and money for other costs. The housing benefit can then be paid separately, once per house or flat.

If housing benefit is half of BI, and  $BI = €1200$ , housing benefit = €600. Consider a working-class family with two adults (of whom one works full-time) and two children, who receive half of BI each. Total BI is then  $2 \times €600 + 2 \times €300 = €1800$ . Add a housing benefit of €600 and the total is €2400. If one adult has a poorly-paid full-time job (€2400 gross, €1200 net), net family income is €3600/mo.

That's much more than a such a family currently has in Austria. Currently, a gross income of €2400 falls to €1800 after income tax and social security contributions. Additional income is family allowance (*Familienbeihilfe*) €300 + child tax credit (*Kinderabsetzbetrag*) €100 + housing benefit (*Wohnbeihilfe*) €250 = €650. Family hardship support (*Familienhärteausgleich*) may not apply. Adding that up, such a family currently has a net income of €2450/month (assuming 12 months per year and not 14 as in the Austrian wage system). That's barely enough to survive, so the other parent has to work.

This example illustrates three benefits of BICI:

- In typical families, only one adult would have to work. The other could take care of the family, or both could work part-time.
- Single parents would benefit similarly. Their total net income would typically rise by a few hundred euros.
- Working-class families could buy their own apartment or house. Home ownership would depend more on work and less on inheritance.

## 6. Counterarguments

Here are some common counterarguments (Q) and rebuttals (A).

Q: Sounds great, but how can it be financed? There is no such thing as a free lunch.

A: Indeed. The rich and upper middle class would have to pay more tax. That is reasonable, given the rising wealth gap.

Q: Why would people want to work at all? In the previous example, the family could live off their BI (including housing allowance) of €2400.

A: That would only cover fixed expenses. More income would make a big difference, even if only €1200 (half of €2400). That would be the only money the family could freely spend.

Q: That's simply too much money! Working families never had it so good!

A: But that is surely a good thing. The income of a working family would still be small compared to members of European Parliament with €10,000/month or CEOs with €100,000.

Q: But BICI as described can only work if all transactions are electronic! What about farmers' markets? Domestic cleaners?

A: Whether we like it or not, we are already approaching a cash-free economy (cf. Sweden).

### 7. Flat income tax and implicit progressivity

Income tax scales are usually *explicitly progressive*: the more you earn, the more income tax you pay as a percentage of all earned income. For example, you may pay no tax in the lowest income bracket, 20% in the next, 35% in a medium bracket, and 50% in a high bracket.

BICI is *implicitly progressive*. The *explicit* tax rate is always the same (1-CI), but because that is inseparably combined with BI, the *implicit* tax rate rises steadily with increasing income. The more you earn, the greater proportion of your gross income is effectively paid in tax.

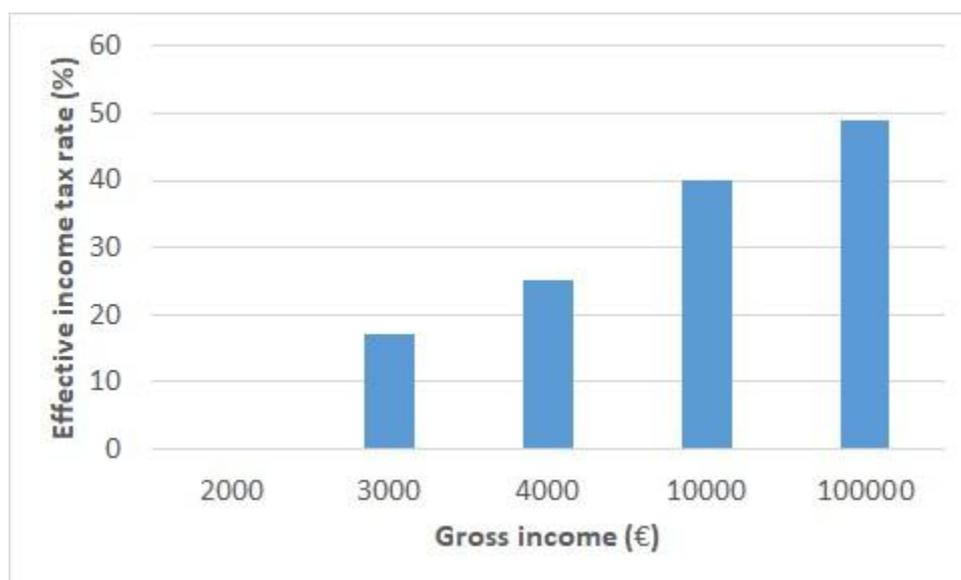


Figure 3. Implicit progressivity of BICI with BI = €1000/mo and CI = 50%.

Figure 3 shows how the effective tax rate increases with gross income when BI = €1000/mo and CI = 50%, as in Figure 2. The effective tax rate is zero for gross incomes below €2000 (the *break-even point*). Above that, as gross income increases, the effective tax rate increases. The effective tax rate approaches but never reaches the flat rate (here, 50%). Thus, the more you earn, the more you effectively pay in tax, when that tax is expressed as a percentage of gross income (SGI+BI). The effective income tax rate increases continuously on a sliding scale, approaching a maximum (asymptote) corresponding to the flat income tax rate.

The data for Figure 3 were calculated for one person living alone, BI = €1000/mo, CI = 50%:

- If your SGI = €3000, you take home €2500. That's €1000 in BI plus half of €3000. Effectively, you pay €500 in tax (€3000 - €2500), which is 17% of €3000.
- If your SGI = €4000, you keep €3000 and effectively pay 25% tax.
- If your SGI = €10,000, you keep €6,000. The tax rate is effectively 40%.
- If your SGI = €100,000, you keep €51,000. The effective tax rate has risen to 49%.

BICI solves the problem of *bracket creep*, a form of fiscal drag (*kalte Progression*). In the present system, when inflation pushes wages and salaries into higher tax brackets, the effective tax rate increases, although real earnings remain constant. In BICI, there are no tax brackets, and the problem of bracket creep does not arise.

BICI is also implicitly progressive for lower income earners. The benefit that they effectively receive falls gradually as their income rises. If BI = €1000/mo and CI = 50%,

- If your SGI is zero, you are unemployed. You receive €1000/mo.
- If SGI is €1000, your net income is €1500. That's €1000 BI plus €500 CI. Your effective benefit falls to €500.
- If SGI is €2000, your net income is the same: €1000 BI plus €1000 CI. Your benefit is effectively zero, as is the effective tax rate. This break-even point corresponds roughly to a minimum full-time wage. If you earn less, you effectively receive benefits. If you earn more, you effectively pay tax.

BICI would always be effectively progressive. At present, the biggest departure from progressivity is the welfare trap. If an unemployed person gets a part-time or casual job, and the extra income exceeds the marginal earnings threshold (*Geringfügigkeitsgrenze*), the benefit is cut (suddenly or gradually) as income increases. If tax is defined relative to marginal increase in income, the effective tax rate suddenly rises; the system becomes temporarily regressive. For many, it is not worth taking that part-time job. BICI has no welfare trap.

Progressive tax scales can be deceptive. Rather than stopping the wealth gap from growing, they invite smart accountants to play tricks. By avoiding that problem, BICI could achieve more reliable income-tax progressivity.

## **8. A vision for a better world**

As the world lurches from one crisis to the next, and the number of billionaires steadily increases, undermining democracy, many are talking about reforming capitalism to make it sustainable. But how?

On the one hand, we need globally harmonized wealth taxes, to stop the rich moving their wealth internationally to avoid tax ([parncutt.org/gwt.html](http://parncutt.org/gwt.html)). But we also need a new approach to public economics, to improve quality of life for all people, regardless of wealth. That means reforming the way income is taxed, and the way welfare payments are distributed.

In *Marx in Soho: A Play on History*, Howard Zinn proposed: “Give people what they need: food, medicine, clean air, pure water, trees and grass, pleasant homes to live in, some hours of work, more hours of leisure. Don't ask who deserves it. Every human being deserves it.” BICI could make that happen in a practical and sustainable way. Imagine achieving all of the following social goals:

- Poverty: End it at last, for everyone.
- The wealth gap (between rich and poor): Reduce it. Improve democracy.
- The gender gap (between male and female incomes): Reduce it. Weaken patriarchy.
- The incentive to work: Maintain or increase it across the board.
- The freedom to work as little or as much as you want: Improve it.
- Entrepreneurship. Empower individuals to start businesses or educate themselves.
- Working conditions: Improve them. Give workers more bargaining power.
- Government subsidies: Reduce or eliminate them (e.g., for farmers).
- Technological unemployment due to robots and artificial intelligence: Alleviate it.
- Meaningless bureaucracy and invasion of privacy by tax/welfare offices: Reduce it.
- Irrational behaviors (e.g., creating unpayable debts): Reduce them.
- Cheating the system, including tax evasion and welfare fraud: Reduce it.
- Political extremism and violence: Reduce it.
- Democracy (people power): Improve it.
- Big global problems such as climate change: Solve them faster.

Beyond that, BICI would bring the usual, well-known benefits of BI:

- Training: People could better train themselves, improving skills and motivation.
- Safety: BI would empower people to refuse inappropriate or dangerous work, improving quality of life and reducing the cost of medical care.
- Mobility: BI would help people to travel to a new location to apply for a job that better suits their preferences and skills.
- Equity: BI would help minorities establish themselves politically and culturally.
- Caregiving: BI would pay voluntary domestic carers of children, the aged, and the disabled for their valuable work.
- Domestic peace: BI would reduce domestic violence by reducing underlying financial stressors and empowering victims.
- Clear thinking: BI would help people in all walks of life to think clearly about their situation and solve their problems in a rational manner.

A similar list was presented by Standing (2020). He argued that BI (more than other possible social policies) would address inequality, insecurity, debt, stress, precarity, automation, populism, and extinction.

Conservatives who dream about “freedom” are often thinking of a free market that allows the rich to get richer without too much government interference. Anyone with the right mix of good ideas, hard work, and determination can become rich in a “free” society of that kind. Or so the story goes. In reality, people also need a good education, good connections, and good luck to create wealth out of poverty, and that rarely actually happens.

BICI would create a more socialist kind of freedom. Everyone at all levels of society would get better economic security, which would free them to pursue their dreams. BI advocate Philippe Van Parijs called that *real freedom*. It would be good for the economy, if people were more creative and efficient when doing what they loved and getting a fair reward. The government of any country in the world could achieve these many benefits by replacing their current complex welfare and income tax systems by BICI.

## **9. Acknowledgments**

I thank Martin Diendorfer, Paul Ettl, Manfred Füllsack, Edith Glanzer, Max Haller, Robert Hill, Lukas Meyer, and Georg Quaas for useful feedback.

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