

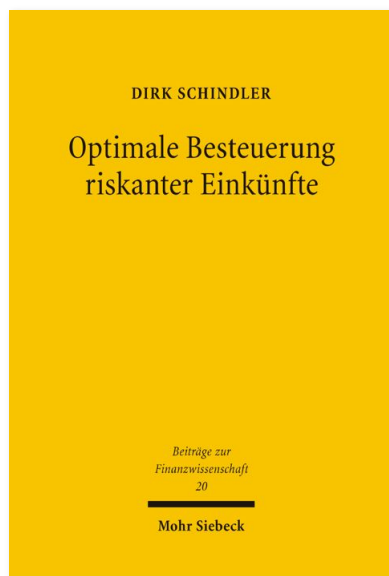
Dirk Schindler

Optimale Besteuerung riskanter Einkünfte

Das Konzept der 'Triple Income Tax'

How can an income tax system cope with aggregate risk, which cannot be avoided by insurance contracts? In the case of risky capital income, Dirk Schindler develops a theoretical welfare model which shows that risk can be interpreted as a "bad" which is traded in the capital market. Its price is reflected in the risk premium. If the realized risk premium is used as third tax base, this leads to an extension of the well-known dual income tax approach and allows for an optimal risk diversification on private and public consumption without affecting the efficiency of resource allocation. Taken together, this leads to a new tax system, which can be called the triple income tax.

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