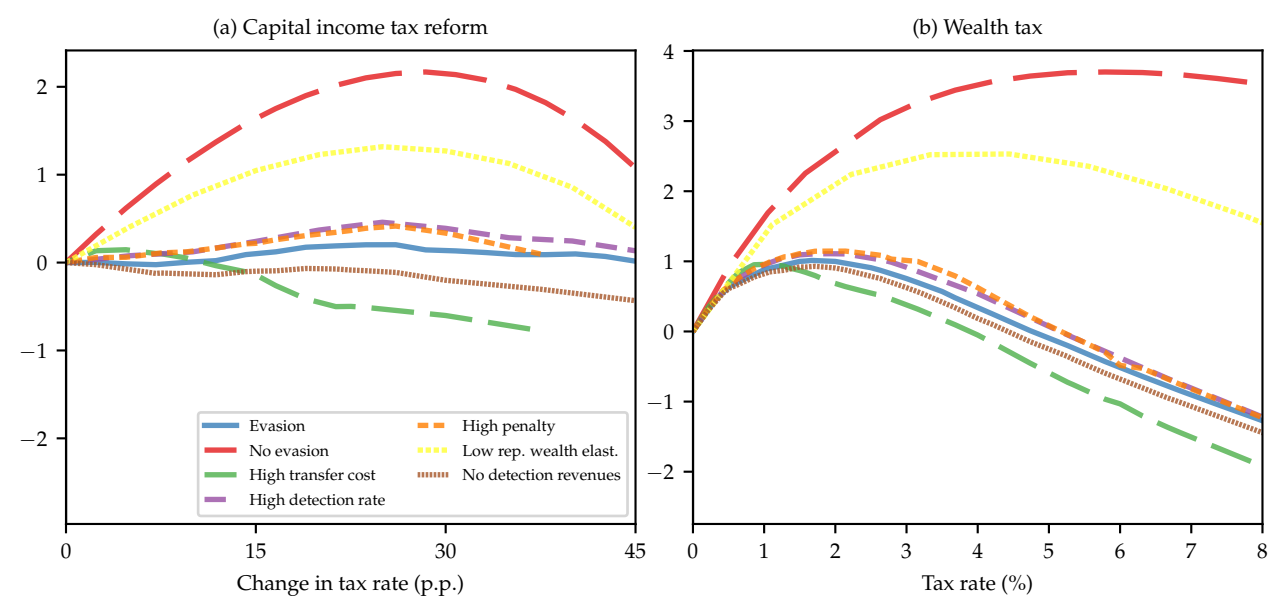
(a) Capital income tax reform
(b) Wealth tax
Evasion
No evasion
High transfer cost
High detection rate
High penalty
Low rep. wealth elast.
No detection revenues
Change in tax rate (p.p.)
Tax rate (%)