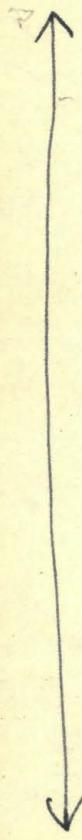


Figures for chart
 "Three Concepts of 'Equal' Sharing of Taxes"

Income level	Progressive		Proportional		Equal amounts per person	
	\$	%	\$	%	\$	%
\$ 1,000	0	0	116	11.5687	341	34.1
2,000	0	0	231			17.0
3,000	133	4.5	347			11.4
4,000	304	7.6	463			8.5
5,000	485	9.7	578			6.8
10,000	1,577	15.8	1,157			3.4
20,000	4,940	24.7	2,314			1.7
50,000	20,720	41.4	5,784			0.7
100,000	54,693	54.1	11,569			0.3
200,000	130,169	65.1	23,137	11.5687	341	0.2



76 x 34 1/2

11/10/1910

THREE CONCEPTS OF 'EQUAL' SHARING OF TAXES

INCOME	PROGRESSIVE TAXATION The more you earn, the greater the tax percentage	PROPORTIONAL TAXATION Everyone pays the same percentage regardless of income	UNIFORM TAXATION Everyone pays the same amount
\$1000	NO TAX	\$116 (10%)	\$341
\$2000	NO TAX	\$231 (10%)	\$341
\$3000	\$183	\$347 (10%)	\$341
\$4000	\$304	\$463 (10%)	\$341
\$5000	\$455	\$579 (10%)	\$341

The shaded portion of each wheel represents the Federal Income Tax due. Progressive tax payments decrease as income increases.

F.A. Harper
 April 19,
 Rough copy, approx.

Three Concepts of "Equal" Sharing of Taxes

No need to define this

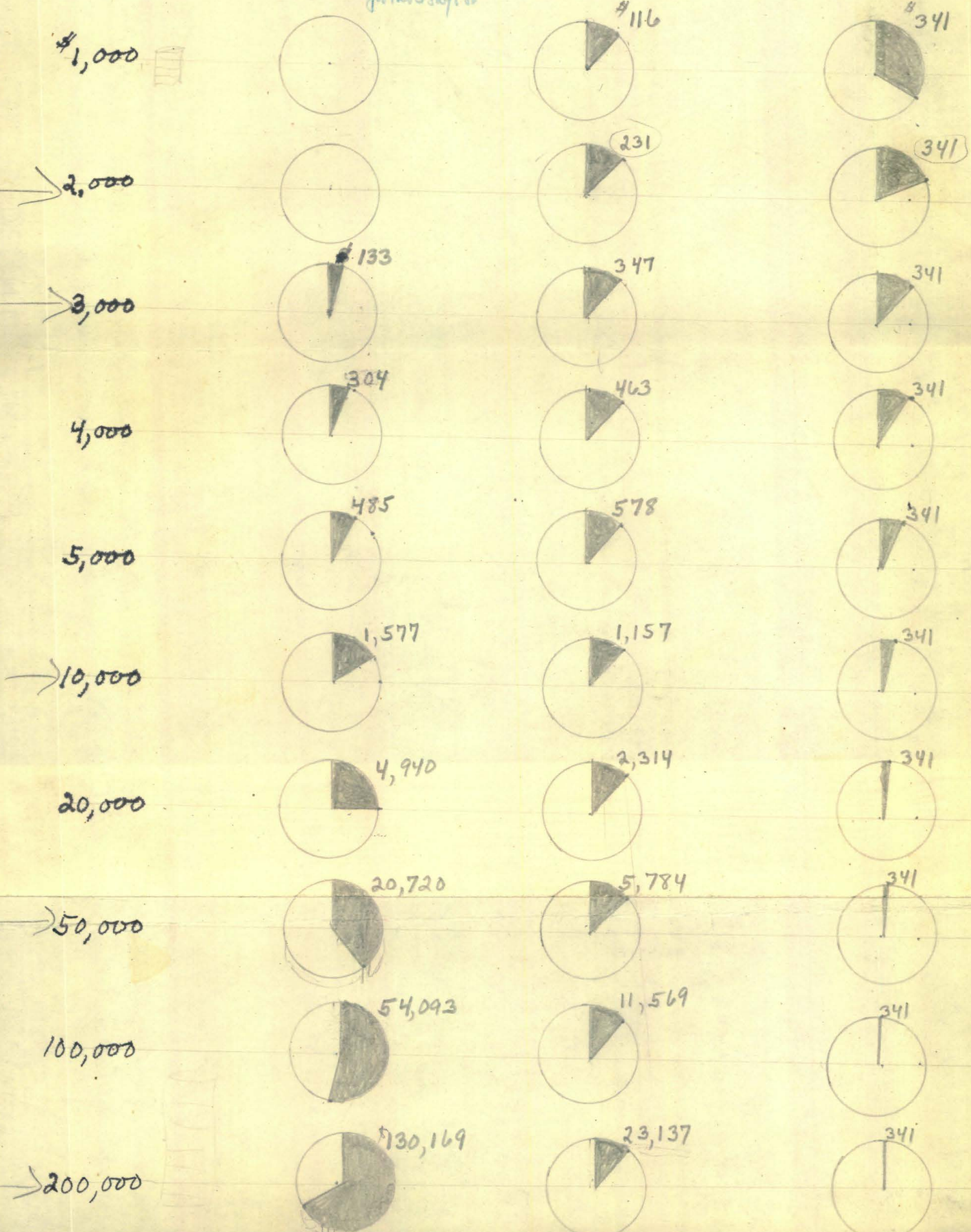
Personal income tax, Federal

Remainder for other taxes, ~~both~~ direct and indirect, and for personal use for goods, services and savings

Income level

Tax payments out of each dollar of gross income
 "Progressive" (1946 actual) "Proportional" Equal amounts per person

Slave-forwards copy to



Note: The "progressive" tax ^{rates} ~~payments~~ shown above are those used in 1946 (as represented by a married man with two dependent children).

For the other two concepts, ^{shown} the rates ~~are those~~ that would ~~likewise~~ ^{have produced} the same ~~total~~ ^{total} revenue ~~tax~~ as was collected in 1946. ~~if applied~~

Perhaps shaded area of circles and the tax figure could be in red, to distinguish from signs in same figure

use book it in color

A possibility: put tax dollars in tabular form, below the chart as to simplify this basic idea

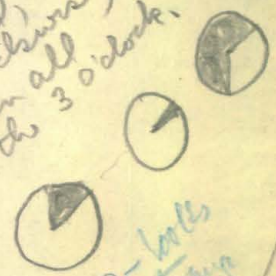
No - this captures it

Perhaps have artist raise the shaded piece a little from its natural position on the circle.



Yes, proper than in perspective

Probably better to orient tax - take from the right (horizontal), and then a counter clockwise; figures can all be placed on the 3 o'clock.



no - looks strange