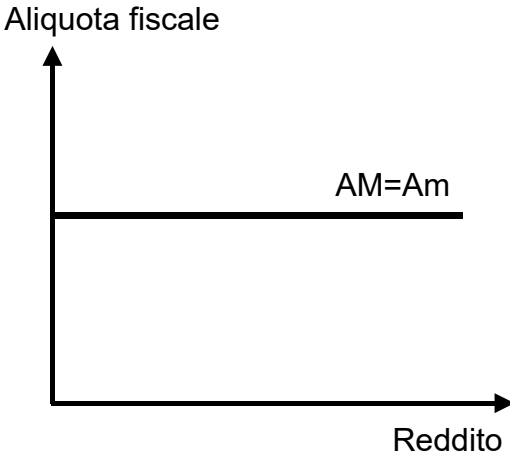
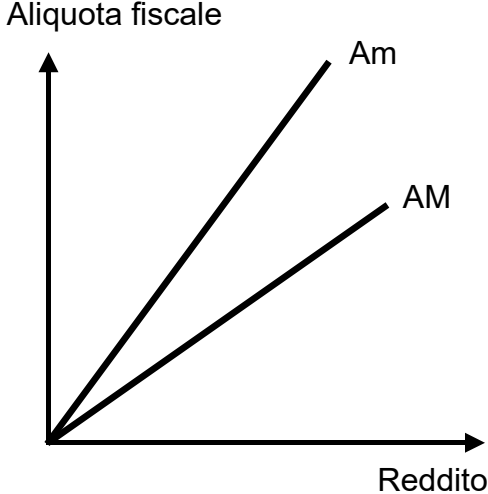
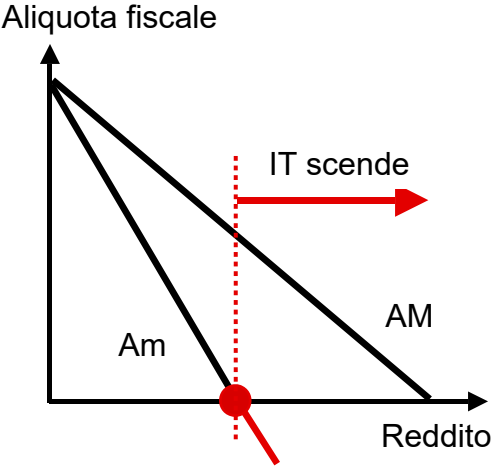


Imposta sul reddito (proporzionale, progressiva, regressiva)

Commenti preliminari

- Normalmente, le imposte sul reddito sono **progressive**.
- L'aliquota fiscale cambia continuamente in proporzione al reddito; quindi, non ci sono fasce di reddito.
- Abbreviazioni: AM = Aliquota fiscale media, Am = Aliquota fiscale marginale, IT = Imposta totale (a carico del contribuente)

1 Imposta proporzionale	2 Imposta progressiva	3 Imposta regressiva
 <p>The graph shows a horizontal line representing a constant tax rate. The vertical axis is labeled 'Aliquota fiscale' and the horizontal axis is 'Reddito'. A horizontal line is drawn at a constant level, labeled 'AM=Am'.</p>	 <p>The graph shows two lines starting from the origin and sloping upwards. The steeper line is labeled 'Am' and the shallower line is labeled 'AM'. Both axes are labeled 'Aliquota fiscale' and 'Reddito'.</p>	 <p>The graph shows two lines starting from the y-axis and sloping downwards. The steeper line is labeled 'Am' and the shallower line is labeled 'AM'. A red dot is marked on the x-axis where the 'Am' line intersects it. A red arrow points to the right from this dot, labeled 'IT scende'.</p>
<p>L'aliquota fiscale è costante e indipendente dal reddito:</p> <ul style="list-style-type: none">• AM e Am sono costanti.• IT aumenta in proporzione al reddito.	<p>L'aliquota fiscale dipende dal reddito (reddito più alto → aliquota più alta):</p> <ul style="list-style-type: none">• Am e Am aumentano.• IT aumenta.	<p>L'aliquota fiscale dipende dal reddito (reddito più alto > aliquota fiscale più bassa):</p> <ul style="list-style-type: none">• AM e Am diminuiscono.• IT aumenta fino al punto Am = 0, poi diminuisce.