

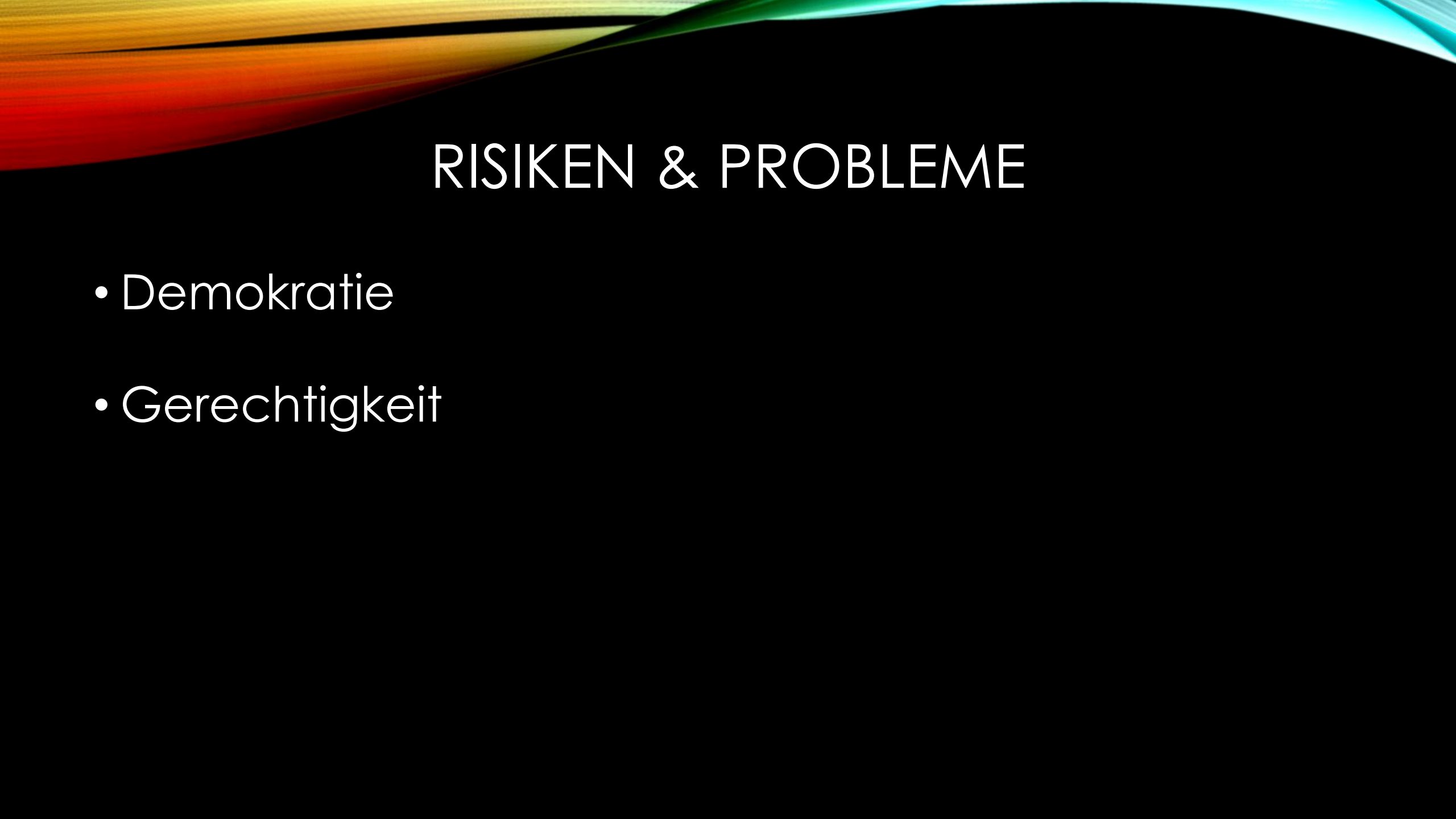
Globale Mindeststeuer

The background features a black field with dynamic, flowing ribbons of color. In the upper left, a ribbon transitions from orange to red. In the lower left, a vibrant red ribbon curves upwards. On the right side, a blue ribbon flows from the bottom towards the top, with a teal-colored section in the middle. The ribbons have a glossy, three-dimensional appearance with highlights and shadows.



RISIKEN & PROBLEME

- Demokratie



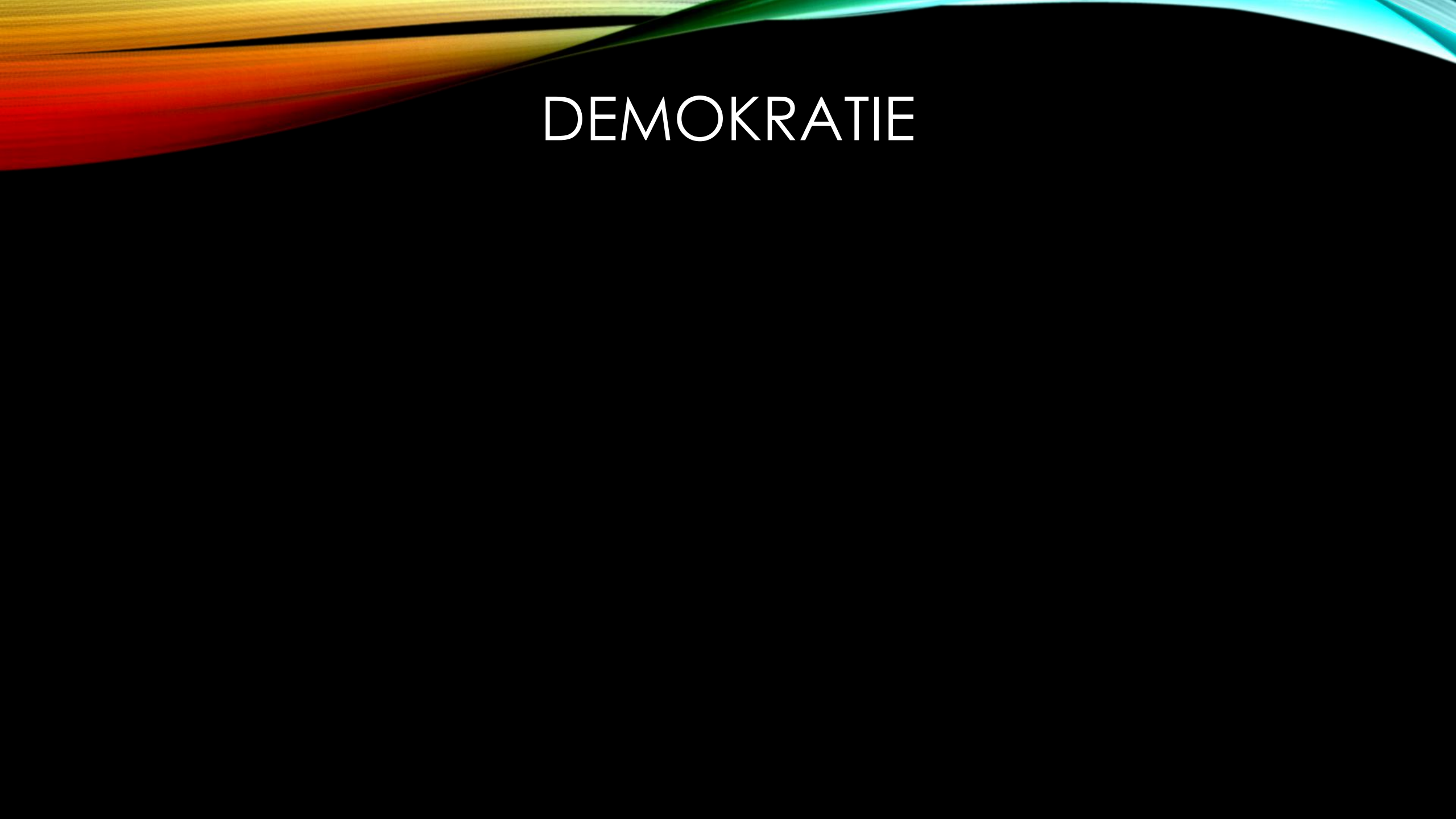
RISIKEN & PROBLEME

- Demokratie
- Gerechtigkeit



RISIKEN & PROBLEME

- Demokratie
- Gerechtigkeit
- Klimakatastrophe



DEMOKRATIE

DEMOKRATIE



DEMOKRATIE



DEMOKRATIE

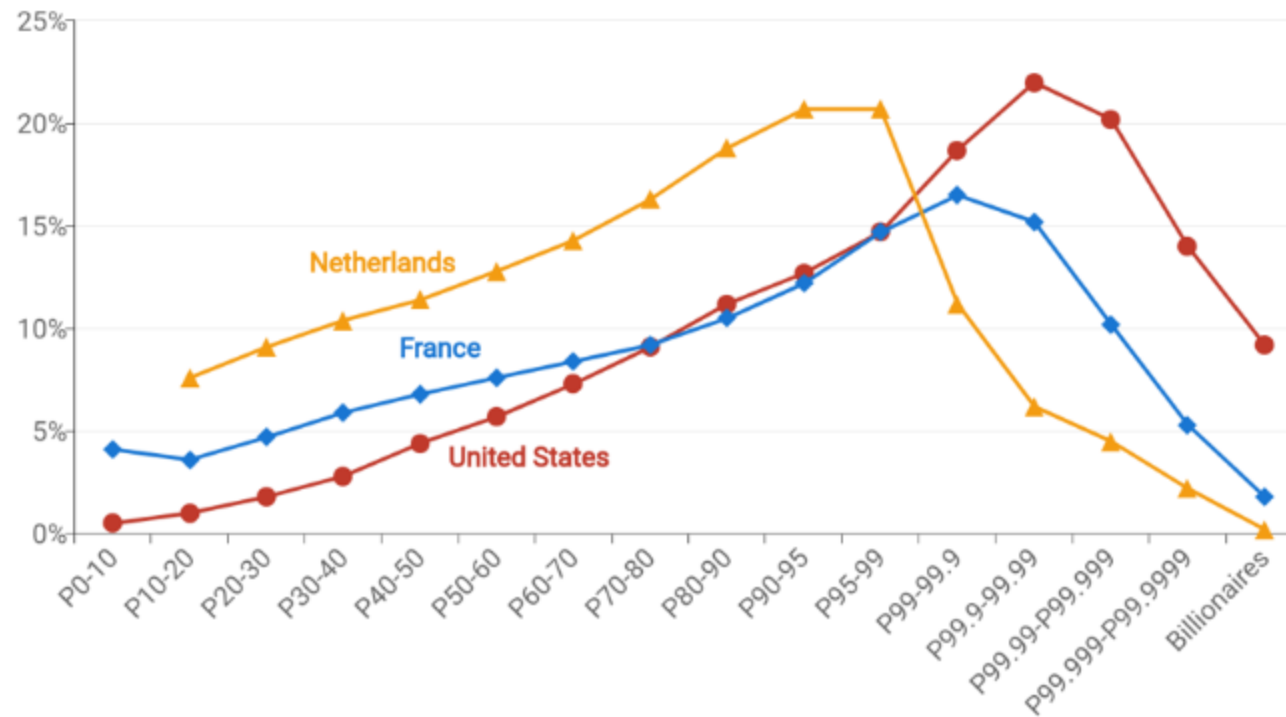


von Sandro Halank

von Steffen Pröbldorf

GERECHTIGKEIT

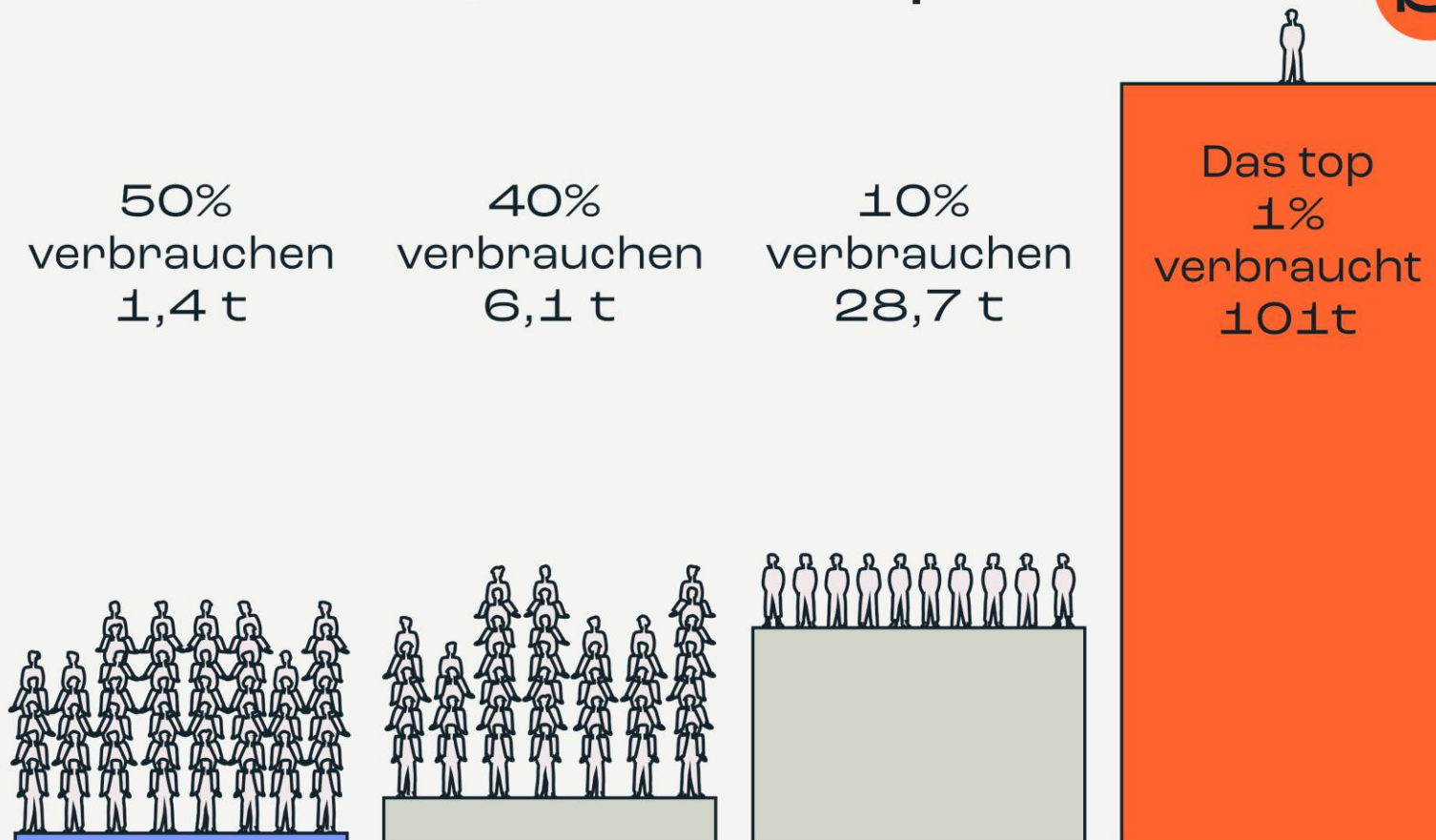
Figure 2: Effective income tax rates by income groups and for billionaires
(% of pre-tax income)



Notes: This figure reports estimates of effective income tax rates by pre-tax income groups and for billionaires in France, the Netherlands, and the United States. These estimates include all individual income taxes (and equivalent levies) paid at all levels of government and are expressed as a percent of pre-tax income. P0-10 denotes the 10% of adults at the bottom of the pre-tax income distribution, P10-20 the next decile, etc. Pre-tax income includes all national income (measured following standard national account definitions) before taxes and transfers and after the operation of the pension system. Sources and methodology: see Appendix A.

KLIMAKATASTROPHE

CO₂ consumption



EFFEKTIVE STEUERSÄTZE

**Figure 5: Average tax rates by income group, with billionaire minimum tax
(% of pre-tax income)**



Notes: This figure reports estimates of current effective tax rates by pre-tax income groups and for U.S. dollar billionaires in high-income countries, and in the scenario of a 2% minimum tax on billionaires. These estimates include all taxes paid at all levels of government and are expressed as a percent of pre-tax income. P0-50 denotes the 50% of adults at the bottom of the pre-tax income distribution, P50-90 the next four deciles, etc. Pre-tax income includes all national income (measured following standard national account definitions) before taxes and transfers and after the operation of the pension system. Sources and methodology: see Appendix B.

VORSCHLAG

- 2% Globale Mindeststeuer ab 100 Millionen USD
- “Fair Share”
- Einnahmen zwischen \$200-\$250 Milliarden weltweit
- Betrifft 3000 Haushalte weltweit (wenn ab 1 Milliarde)
- verhindert race-to-the-bottom
- Reduziert Steuervermeidung

WER ARBEITET IN DE DARAN?

- TaxMeNow
- Finanzwende
- Netzwerk Steuergerechtigkeit
- Ungleichheit.info (Martyna Linartas)
- Die Linke, Bündnis 90/Die Grünen, SPD
- G20

KRITIK

- Vermögenssteuer bremst Wirtschaft aus
- Vermögenssteuer ist viel zu aufwendig zu erheben