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The Optimal Taxation of Height: A Case Study of Utilitarian Income Redistribution

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Abstract

Should the income tax include a credit for short taxpayers and a surcharge for tall ones? The standard Utilitarian framework for tax analysis answers this question in the affirmative. Moreover, a plausible parameterization using data on height and wages implies a substantial height tax: a tall person earning \$50,000 should pay \$4,500 more in tax than a short person. One interpretation is that personal attributes correlated with wages should be considered more widely for determining taxes. Alternatively, if policies such as a height tax are rejected, then the standard Utilitarian framework must fail to capture intuitive notions of distributive justice.

Keywords: [Taxation](#); [Wages](#); [Personal Characteristics](#);

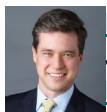
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