《你每天买买买的时候交了多少隐形的税？》

Taxes are obviously necessary in order for a society to provide public goods and services to its citizens. Unfortunately, taxes also impose costs on citizens both directly (because if an individual gives money to the government, she doesn't have the money any longer) and indirectly (because taxes introduce inefficiency or deadweight loss) into markets.

为了社会能够向公民提供公共产品和服务，税收显然是必要的。不幸的是，税收也直接（因为如果一个人把钱给政府，她就不再拥有这笔钱了）或间接（因为税收导致低效率或无谓的损失）地强制公民将资本投入市场。

Because the inefficiency that taxes introduce grows more than proportional to the amount of a tax, it makes sense for the government to structure taxes so that a lot of markets get taxed a little bit rather than so that a few markets get taxed a lot.

因为税收带来的低效率增长超过了税收的比例，所以政府要合理地安排税收结构，在多个市场少量征税，而不是在少数市场大量征税。

Therefore, a number of different taxes exist, and they can be categorized in a number of ways. Let's take a look at some of the common tax breakdowns.

因此，存在许多不同的税种，它们可以按照多种方式进行分类。让我们来看看一些常见的税收细目。

Income Taxes

所得税

An income tax, not surprisingly, is a tax on the money that an individual or household makes.

毫无疑问，所得税是对个人或家庭的收入征税。

This income can either come from labor income such as wages, salaries, and bonuses or from investment income such as interest, dividends, and capital gains. Income taxes are generally stated as a percentage of income, and this percentage can vary as the amount of a household's income varies.

这种收入既可以来自劳动所得，如工资、薪水和奖金，也可以来自投资收益，如利息、股利和资本收益。所得税通常以收入的百分比表示，这个百分比可以随着家庭收入的变化而变化。

Consumption Taxes

消费税

Consumption taxes, on the other hand, are levied when an individual or household buys stuff.

另一方面，消费税是在个人或家庭在购买货物时征收的。

In the U.S., the most common consumption tax is a sales tax, which is levied as a percentage of the price of most items that are sold to consumers.

在美国，最常见的消费税是销售税（营业税），它是按销售给消费者的大多数商品价格的百分比征收的。

In China, the sales tax is replaced by the quite similar value-added tax. (The main difference between a sales tax and a value-added tax is that the latter is levied at each stage of production and is thus levied on both businesses and households.)

在中国，销售税被相当类似的增值税所取代。（销售税和增值税的主要区别在于，增值税是在生产的每个阶段都要征收的，因此对企业和家庭都征收。）

Consumption taxes can also take the form of excise or luxury taxes, which are taxes on specific items (cars, alcohol, etc.) at rates that may differ from the overall sales tax rate. Many e conomists feel that consumption taxes are more efficient than income taxes in fostering economic growth.

营业税也可以采取消费税或奢侈品税的形式，这是针对特定项目(汽车、酒精等)的税收，税率可能与总体销售税不同。许多经济学家认为，在促进经济增长方面，消费税比所得税更有效。

Regressive, Proportional, and Progressive Taxes

累退税，比例税和累进税

Taxes can also be categorized as either regressive, proportional, or progressive, and the distinction has to do with the behavior of the tax as the taxable base (such as a household's income or a business' profit) changes:

税收也可以分为累退型、比例型或累进型，这种区别与税基变化（如家庭收入或企业利润）时的纳税行为有关。

A regressive tax is a tax where lower-income entities pay a higher fraction of their income in taxes than do higher-income entities.

累退税是指低收入实体比高收入实体支付更高比例的税收。

A proportional tax (sometimes called a flat tax) is a tax where everyone, regardless of income, pays the same fraction of income in taxes.

比例税（有时称为固定税），是指每个人，不论收入如何，都要缴纳相同比例的所得税。

A progressive tax is a tax where lower-income entities pay a lower fraction of their income in taxes than do higher-income entities.

累进税是一种低收入企业比高收入企业支付更低比例的税收。

Revenue Taxes versus Sin Taxes

收入税与罪恶税

The main function of most taxes is to raise revenue that the government can use to provide goods and services to the public.

大多数税收的主要功能是增加政府可以用来向公众提供商品和服务的收入。

Taxes that have this goal are referred to as "revenue taxes." Other taxes, however, are put in place not specifically to raise revenue but instead to correct for negative externalities, or "bad" behaviors, where production and consumption have negative side effects for society.

具有这种目的的税收被称为“ 收入税 ”。不过其他税收并不是专门用来增加收入的，而是用来纠正负外部性或“ 不良 ”行为，在这些行为中，生产和消费对社会具有负面影响。

Such taxes are often referred to as "sin taxes," but in more precise economic terms are known as "Pigovian taxes," named after e conomist Arthur Pigou.

这类税收通常被称为“ 罪恶税 ”，但在更精确的经济术语中被称为“ 庇古税 ”，以经济学家阿瑟·庇古的名字命名。

Because of their differing objectives, revenue taxes and sin taxes differ in their desired behavioral responses from producers and consumers.

由于目标不同，收入税和罪恶税在生产者和消费者期望的行为反应方面不同。

Revenue taxes, on one hand, are viewed as best or most efficient when people don't change their work or consumption behavior very much and instead let the tax just act as a transfer to the government. (A revenue tax is said to have low dead-weight loss in this case.)

一方面，当人们不太改变他们的工作或消费行为，而是只让税收作为向政府的转移时，收入税被认为是最好或最有效的。(据说，在这种情况下，税收具有较低的死重量损失。)

A sin tax, on the other hand, is viewed as best when it has a large effect on the behavior of producers and consumers, even if it doesn't raise very much money for the government.

另一方面，如果罪恶税对生产者和消费者的行为有很大影响，即使它没有为政府筹集到多少资金，它也被认为是最好的税。