

## **Politically feasible reforms of non-linear tax systems**

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*Abstract:*

We present a conceptual framework for the analysis of politically feasible tax reforms. First, we prove a median voter theorem for monotonic reforms of non-linear tax systems. This yields a characterization of reforms that are preferred by a majority of individuals over the status quo and hence politically feasible. Second, we show that every Pareto-efficient tax system is such that moving towards lower tax rates for below-median incomes and towards higher rates for above median incomes is politically feasible. Third, we develop a method for diagnosing whether a given tax system admits reforms that are politically feasible and/or welfare-improving.