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The Game of Life: A Critical Analysis of Three Taxation Methods

This experiment was designed to examine the effects of three taxation methods on 110 subjects. The Flat, Fair and Progressive taxation systems were analyzed on 110 individuals and families that were created from the “Game of Life.” Profiles were developed through a random generated process that provided financial “life events” to be evaluated with the three different tax systems. Sophisticated spreadsheets were developed using the components of the Flat, Fair and Progressive Tax Systems. A series of ANOVA tests were computed. There appear to be statistical differences between the three taxation methods in the areas of Total Taxes paid, Single taxpayers, Single Head of Household taxpayers, taxpayers with no children, and in the groups between 45-64 years of age. There, appeared to be no statistical difference in taxes paid between the three groups that had two or more children. In each case, groups appeared to be taxed highest in the Progressive tax system, with the exception of the elderly. For the purpose of this study the (2009) 1040 tax form was used, thus eliminating itemization.