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## **ON THE MAJORITY SUPPORT FOR PROGRESSIVE INCOME TAXATION WHEN INCOME IS FIXED AND THE TAXATION IS QUADRATIC AND PURELY REDISTRIBUTIVE**

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**Abstract.** In the basic framework (à la Roemer (1999)) of majority voting over quadratic tax functions, when income is fixed and taxation is purely redistributive, the paper of De Donder and Hindriks (2004) identifies the necessary and sufficient conditions on the income distribution functions such that a Condorcet winner exists. Curt, Litan and Filip (2010) offer a complete mathematical description of those income distributions for which a majority winning tax exists, in the quadratic taxation model à la Roemer (1999), insisting on the cases in which the tax is not purely redistributive. They also prove, for non-purely redistributive taxations, that the sufficient condition of De Donder and Hindriks (2004) for the existence of a Condorcet winner can be relaxed to a broader one. They consider purely redistributive taxations as limiting cases of non-purely redistributive situations. Here we provide a specific proof that the sufficient condition of De Donder and Hindriks (2004) can be relaxed to a broader one, also for purely redistributive taxations. We show how the sufficient and necessary conditions modify accordingly. In the light of the new findings, we construct an income distribution function such that a Condorcet winner does not exist when taxation is purely redistributive.

**JEL Classification:** H20

**Keywords:** income quadratic taxation, majority winning tax

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