

*UCD CENTRE FOR ECONOMIC RESEARCH*

*WORKING PAPER SERIES*

*2015*

**Which Households Matter Most?  
Capturing Equity Considerations in Tax Reform via  
Generalised Social Marginal Welfare Weights**

David Madden, University College Dublin  
Michael Savage, Economic and Social Research Institute, Dublin

WP15/02

February 2015

**UCD SCHOOL OF ECONOMICS  
UNIVERSITY COLLEGE DUBLIN  
BELFIELD DUBLIN 4**