

Tax Fairness and Folk Justice

"The ongoing COVID-19 pandemic marks the most significant, singular global disruption since World War II, with health, economic, political, and security implications that will ripple for years to come." -*Global Trends 2040 (2021) Global Trends 2040-A More Contested World (2021)*, released by the US National Intelligence Council, is the latest report in its series of reports starting in 1997 about megatrends and the world's future. This report, strongly influenced by the COVID-19 pandemic, paints a bleak picture of the future and describes a contested, fragmented and turbulent world. It specifically discusses the four main trends that will shape tomorrow's world: - **Demographics-by 2040, 1.4 billion people will be added mostly in Africa and South Asia. - Economics-increased government debt and concentrated economic power will escalate problems for the poor and middleclass. - Climate-a hotter world will increase water, food, and health insecurity. - Technology-the emergence of new technologies could both solve and cause problems for human life. Students of trends, policymakers, entrepreneurs, academics, journalists and anyone eager for a glimpse into the next decades, will find this report, with colored graphs, essential reading.** **This book addresses sixteen different reform proposals that are urgently needed to correct the fault lines in the international tax system as it exists today, and which deprive both developing and developed countries of critical tax resources. It offers clear and concrete ideas on how the reforms can be achieved and why they are important for a more just and equitable global system to prevail. The key to reducing the tax gap and consequent human rights deficit in poor countries is global financial transparency. Such transparency is essential to curbing illicit financial flows that drain less developed countries of capital and tax revenues, and are an impediment to sustainable development. A major break-through for financial transparency is now within reach. The policy reforms outlined in this book not only advance tax justice but also protect human rights by curtailing illicit activity and making available more resources for development. While the reforms are realistic they require both political and an informed and engaged civil society that can put pressure on governments and policy makers to act.**

In 1973, the year the women's movement won an important symbolic victory with Roe v. Wade, reports surfaced that twelve-year-old Minnie Lee Relf and her fourteen-year-old sister Mary Alice, the daughters of black Alabama farm hands, had been sterilized without their or their parents' knowledge or consent. Just as women's ability to control reproduction moved to the forefront of the feminist movement, the Relf sisters' plight stood as a reminder of the ways in which the movement's accomplishments had diverged sharply along racial lines. Thousands of forced sterilizations were performed on black women during this period, convincing activists in the Black Power, civil rights, and women's movements that they needed to address, pointedly, the racial injustices surrounding equal access to reproductive labor and intimate life in America. As horrific as the Relf tragedy was, it fit easily within a set of critical events within black women's sexual and reproductive history in America, which black feminists argue began with coerced reproduction and enforced child neglect in the period of enslavement. While reproductive rights activists and organizations, historians, and legal scholars have all begun to grapple with this history and its meaning, political theorists have yet to do so. *Intimate Justice* charts the long and still incomplete path to black female intimate freedom and equality—a path marked by infanticides, sexual terrorism, race riots, coerced sterilizations, and racially biased child removal policies. In order to challenge prevailing understandings of freedom and equality, Shreffel considers the troubled status of black female intimacies during four moments: antebellum slavery, Reconstruction, the nadir, and the civil rights and women's movement eras. Taking up important and often overlooked aspects of the necessary conditions for justice, Threadcraft's book is a compelling challenge to the meaning of equality in American race and gender relations.

Foreword by Eric Maskin (Nobel Laureate in Economics, 2007)This book is a collection of articles written by the two authors on the topic of equality of opportunity. All articles build on the idea that a just society should equalize the resources that determine the opportunities agents face in order to follow their goals. Resources are either external, like financial resources, or internal, like preferences or skills. The authors propose to define "equality of opportunity" as the combination of ethical principles of compensation and responsibility. The principle of compensation requires external resources to be used to compensate low-skilled agents (considering that inequalities due to skill differences are unjust). The principle of responsibility requires external resources to be allocated without regards to inequalities due to differences in preferences (considering that these inequalities are not unjust). The articles present different ways of combining the two principles in different economic contexts.The book offers many possible aspects of the analysis of equality of opportunity, ranging from axiomatic discussions in abstract compensation models, to the design of redistribution policies in concrete labor income taxation models.

Moral Capitalism

Philosophical Foundations of Tax Law

How We Treat Outsiders

Taxes and Fairness

The Economics of Responsibility

Policy and Choice

Who Pays for Canada?

This new Liberty Fund edition of James McClellan's classic work on the quest for liberty, order, and justice in England and America includes the author's revisions to the original edition published in 1989 by the Center for Judicial Studies. Unlike most textbooks in American Government, Liberty, Order, and Justice seeks to familiarize the student with the basic principles of the Constitution, and to explain their origin, meaning, and purpose. Particular emphasis is placed on federalism and the separation of powers. These features of the book, together with its extensive and unique historical illustrations, make this new edition of Liberty, Order, and Justice especially suitable for introductory classes in American Government and for high school students in advanced placement courses.

This book represents the first compilation of the key works in the area of critical tax theory. "Critical tax theory" is an umbrella moniker for an area of tax scholarship that examines why the tax laws are the way they are and, more particularly, the impact that the tax laws have on traditionally subordinated groups. The main purpose of this book is to make this new and growing body of work more accessible to those outside of the area.

Making the Modern American Fiscal State chronicles the rise of the US system of direct and progressive taxation. Much of the discussion of tax fairness today focuses on distribution - who gets what. But this is too limited a focus. To the average person, tax fairness means something else: primarily receiving benefits commensurate with the taxes one pays, being treated with basic respect by the law and the tax authorities, and respecting legitimate efforts to earn income. The average person is not totally indifferent to inequality, but concerns for redistribution are moderated by the extent to which income and wealth have been perceived to be earned through honest effort. This book demonstrates how an understanding of "folk justice" can deepen our understanding of how tax systems actually work and how they might potentially be reformed.

Court of Injustice

Crusader for Justice

Minnesota Law Review

The Quest for Cosmic Justice

Tax Systems

Intimate Justice

The Cambridge Handbook of Consumer Psychology

Gillian Brock develops a viable cosmopolitan model of global justice that takes seriously the equal moral worth of persons, yet leaves scope for defensible forms of nationalism and for other legitimate identifications and affiliations people have. Brock addresses two prominent kinds of skeptic about global justice: those who doubt its feasibility and those who believe that cosmopolitanism interferes illegitimately with the defensible scope of nationalism by undermining goods of national importance, such as authentic democracy or national self-determination. The model addresses concerns about implementation in the world, showing how we can move from theory to public policy that makes progress toward global justice. It also makes clear how legitimate forms of nationalism are compatible with commitments to global justice. Global Justice is divided into three central parts. In the first, Brock defends a cosmopolitan model of global justice. In the second, which is largely concerned with public policy issues, she argues that there is much we can and should do toward achieving global justice. She addresses several pressing problems, discussing both theoretical and public policy issues involved with each. These include tackling global poverty, taxation reform, protection of basic liberties, humanitarian intervention, immigration, and problems associated with global economic arrangements. In the third part, she shows how the discussion of public policy issues can usefully inform our theorizing; in particular, it assists our thinking about the place of nationalism and equality in an account of global justice.

Like American politics, the academic debate over justice is polarized, with almost all theories of justice falling within one of two traditions: egalitarianism and libertarianism. This book provides an alternative to the partisan standoff by focusing not on equality or liberty, but on the idea that we should give people the things that they deserve. Mulligan sets forth a theory of economic justice—meritocracy—which rests upon a desert principle and is distinctive from existing work in two ways. First, meritocracy is grounded in empirical research on how human beings think: intuitively, about justice. Research in social psychology and experimental economics reveals that people simply don't think that social goods should be distributed equally, nor do they dismiss the idea of social justice. Across ideological and cultural lines, people believe that rewards should reflect merit. Second, the book discusses hot-button political issues and makes concrete policy recommendations. These issues include anti-meritocratic bias against women and racial minorities and the United States' widening economic inequality. Justice and the Meritocratic State offers a new theory of justice and provides solutions to our most vexing social and economic problems. It will be of keen interest to philosophers, economists, and political theorists.

This book is about the great moral issues underlying many of the headline-making political controversies of our times. It is not a comforting book but a book about disturbing and dangerous trends. The Quest for Cosmic Justice shows how confused conceptions of justice end up promoting injustice, how confused conceptions of equality end up promoting inequality, and how the tyranny of social visions prevents many people from confronting the actual consequences of their own beliefs and policies. Those consequences include the steady and dangerous erosion of fundamental principles of freedom - amounting to a quiet repeal of the American Revolution. The Quest for Cosmic Justice is the summation of a lifetime of study and thought about where we as a society are headed - and why we need to change course before we do irretrievable damage.

Why do consumers make the purchases they do, and which ones make them truly happy? Why are consumers willing to spend huge sums of money to appear high status? This Handbook addresses these key questions and many more. It provides a comprehensive overview of consumer psychology, examining cutting-edge research at the individual, interpersonal, and societal levels. Leading scholars summarize past and current findings, and consider future lines of inquiry to deepen our understanding of the psychology behind consumers' decision making, their interactions with other consumers, and the effects of societal factors on consumption. The Cambridge Handbook of Consumer Psychology will act as a valuable guide for faculty as well as graduate and undergraduate students in psychology, marketing, management, sociology, and anthropology.

Public Finance Through the Lens of Behavioral Economics

Critical Tax Theory

Equality of Opportunity

Federal Judge Damon J. Keith

Law Without Recognition in U. S. Immigration

The Oxford Handbook of Public Choice

Just Giving

Why have Americans severely limited the estate and gift tax - ostensibly targeted at only the very wealthy - but greatly expanded the subsidies to low-wage workers through the Earned Income Tax Credit, now the single largest poverty program in the country? Why do people hate the property tax so much, yet seemingly revolt against it only during periods of economic change? Why are some groups of taxpayers more obedient to the tax authorities than others, even when they face the same enforcement regime? These puzzling questions all revolve around perceptions of tax fairness. Is the public simply inconsistent? A sympathetic and unified explanation for these attitudes is based on understanding the everyday psychology of fairness and how it comes to be applied in taxation. This book demonstrates how a serious consideration of "folk justice" can deepen our understanding of how tax systems actually function and how they can perhaps be reformed.

This book lays out foundations for a "science of morals." Binmore uses game theory as a systematic tool for investigating ethical matters. He reinterprets classical social contract ideas within a game-theory framework and generates new insights into the fundamental questions of social philosophy. In contrast to the previous writing in moral philosophy that relied on vague notion such as "social well-being" and "moral duty," Binmore begins with individuals: rational decision-makers with the ability to empathize with one another. Any social arrangement that prescribes them to act against their interests will become unstable and eventually will be replaced by another, until one is found that includes worthwhile actions for all individuals involved.

Argues that public finance--the study of the government's role in economics--should incorporate principles from behavior economics and other branches of psychology.

The Oxford Handbook of Public Choice provides a comprehensive overview of the research in economics, political science, law, and sociology that has generated considerable insight into the politics of democratic and authoritarian systems as well as the influence of different institutional frameworks on incentives and outcomes. The result is an improved understanding of public policy, public financing, and macroeconomics as the combination of political and economic analysis shed light on how various interests compete both within a given rules of the games and, at times, to change the rules. These volumes include analytical surveys, syntheses, and general overviews of the many subfields of public choice focusing on interesting, important, and at times contentious issues. Throughout the focus is on enhancing understanding how political and economic systems act and interact, and how they might be improved. Both volumes combine methodological analysis with substantive overviews of key topics. This second volume examines constitutional political economy and also various applications, including public policy, international relations, and the study of history, as well as methodological and measurement issues. Throughout both volumes important analytical concepts and tools are discussed, including their application to substantive topics. Readers will gain increased understanding of rational choice and its implications for collective action; various explanations of voting, including economic and expressive; the role of taxation and finance in government dynamics; how trust and persuasion influence political outcomes; and how revolution, coups, and authoritarianism can be explained by the same set of analytical tools as enhance understanding of the various forms of democracy.

The Souls of Black Folk

A More Contested World

A Cosmopolitan Account

An Introduction

National and Global Issues

Tax Justice and Tax Law

The New Jim Crow

Canadians can never not argue about taxes. From the Chinese head tax to the Panama Papers, from the National Policy to the Canada-United States-Mexico Agreement, tax grievances always inspire private resentments and public debates. But if resentment and debate persist, the terms of the debate have continually altered and adapted to reflect changing social, economic, and political conditions in Canada and the wider world. The century of income tax is the occasion for Canadian scholars to wrestle with past and present debates about tax equity, efficiency, and justice. Who Pays for Canada? explores the different ways governments can and should tax their peoples and evaluates how well Canada has done so. It brings together a diverse group of perspectives from academia - law, economics, political science, history, geography, philosophy, and accountancy - and from the wider world of activists and public servants. It asks how Canada compares to other countries and how other countries - especially the United States - influence Canadian tax policies. It also surveys internal tax tensions and politics, through the lenses of region and jurisdiction, as well as race, class, and gender. Reasoning from tax perplexities and reforms in the past and the present, it argues that fair taxation requires an informed populace and a democratically inclined public will. Above all, this book serves as a reminder that it is not only what counts as fair that is important but how fairness is evaluated. Revealing how closely tax policy is tied to mainstream politics, human rights, and morality, Who Pays for Canada? represents new perspectives on a matter of tremendous national urgency.

"This ethnography investigates immigration enforcement in New York City, following individual migrants, their lawyers, and the NGOs that serve them into the immigration courtrooms that decide their cases".-

This report examines the links between inequality and other major global trends (or megatrends), with a focus on technological change, climate change, urbanization and international migration. The analysis pays particular attention to poverty and labour market trends, as they mediate the distributional impacts of the major trends selected. It also provides policy recommendations to manage these megatrends in an equitable manner and considers the policy implications, so as to reduce inequalities and support their implementation.

"If anyone can save capitalism from the capitalists, it's Stiglitz and his colleagues. This lucid, brilliant book refuses to abandon capitalism to those who believe morality and justice irrelevant to an economic system." —Erza Klein, founder and editor-at-large, Vox Pulitzer Prize-winning economics journalist Steven Pearlstein argues that our thirty year experiment in unfettered markets has undertaken core values required to make capitalism and democracy work. With a New Introduction by the Author Thirty years ago, "greed is good" and "maximizing shareholder value" became the new mantras woven into the fabric of our business culture, economy, and politics. Although, around the world, free market capitalism has lifted more than a billion people from poverty, in the United States most of the benefits of economic growth have been captured by the richest 10%, along with providing justification for squeezing workers, cheating customers, avoiding taxes, and leaving communities in the lurch. As a result, Americans are losing faith that a free market economy is the best system. In Moral Capitalism, Pulitzer Prize-winning journalist Steven Pearlstein chronicles our descent and challenges the theories being taught in business schools and exercised in boardrooms around the country. We're missing a key tenet of Adam Smith's wealth of nations: without trust and social capital, democratic capitalism cannot survive. Further, equality of incomes and opportunity need not come at the expense of economic growth. Pearlstein lays out bold steps we can take as a country: a guaranteed minimum income paired with universal national service, tax incentives for companies to share profits with workers, ending class segregation in public education, and restoring competition to markets. He provides a path forward that will create the prosperity that will sustain capitalism over the long term. Previously published as Can American Capitalism Survive?

Why Philanthropy Is Failing Democracy and How It Can Do Better

Liberty, Order, and Justice

Stigma

Just Pursuit

The Economics of Taxation

The Honest Folk of Guadeloupe

A Black Prosecutor's Fight for Fairness

W. E. B. Du Bois's seminal treatise on the African American experience The Problem of the Twentieth Century is the problem of the color line. W. E. B. Du Bois was arguably the most progressive African American leader of the early twentieth century, and this collection of essays is his masterpiece. An examination of the black experience in America following emancipation, and an introduction to the historic concept of "double-consciousness" as it pertains to that experience, The Souls of Black Folk is an extraordinary literary achievement—a provocative, profound, and courageous clarion call. This ebook has been professionally proofread to ensure accuracy and readability on all devices.

The Honorable Damon J. Keith was appointed to the federal bench in 1967 and has served as a judge on the United States Court of Appeals for the Sixth Circuit since 1977, where he has been an eloquent defender of civil and constitutional rights and a vigorous enforcer of civil rights law. In Crusader for Justice: Federal Judge Damon J. Keith, authors Peter J. Hammer and Trevor W. Coleman presents the first ever biography of native Detroitre Judge Keith, surveying his education, important influences, major cases, and professional and personal commitments. Along the way, the authors consult a host of Keith's notable friends and colleagues, including former White House deputy counsel John Dean, Supreme Court Justice Clarence Thomas, and industrialist Edsel Ford II for this candid and comprehensive volume.Hammer and Coleman trace Keith's early life, from his public school days in Detroit to his time serving in the segregated U.S. army and his law school years at Howard University at the dawn of the Civil Rights era. They reveal how Keith's passion for racial and social justice informed his career, as he became co-chairman of Michigan's first Civil Rights Commission and negotiated the politics of his appointment to the federal judiciary. The authors go on to detail Keith's most famous cases, including the Pontiac Busing and Hamtramck Housing cases, the 1977 Detroit Police affirmative action case, the so-called Keith Case (United States v. U.S. District Court), and the Detroit Free Press v. Ashcroft case in 2002. They also trace Keith's personal commitment to mentoring young black lawyers, provide a candid look behind the scenes at the dynamics and politics of the Sixth Circuit Court of Appeals, and even discuss some of Keith's difficult relationships, for instance with the Detroit NAACP and Supreme Court Justice Clarence Thomas. Judge Keith's forty-five years on the bench offer a unique viewpoint on a tumultuous era of American and legal history. Readers interested in Civil Rights-era law, politics, and personalities will appreciate the portrait of Keith's fortitude and conviction in Crusader for Justice. More information can be found at crusaderforjustice.com

. . . there is a wealth of solid material here--his precise of anti-Indian themes in U.S. literature is concise and insightful--which makes the book particularly appropriate for readers with sweeping interests, and for newcomers to sociology.--Publishers Weekly. . .well-researched and clearly written--this thoughtful text is highly recommended. . .--ChoiceWhat is it in human nature that leads us to label some as insiders and stigmatize others as outsiders?Sociologist Gerhard Falk examines the social psychology that motivates this process of exclusion, focusing on the outcasts in contemporary American society and comparing current experience with examples from the past. Referring to the work of Emile Durkheim and Erving Goffman, Falk reviews the whole range of stigmatized people from the mentally ill to ordinary people with unpopular occupations, like undertakers and trash collectors. Amid the wide diversity of stigmatized persons, he finds two basic types of outsiders: the existentialist and the achieved. The first group comprises those who are stigmatized because of their very existence, regardless of their specific actions; the mentally handicapped, for example. The second group describes those whose actions or life conditions have resulted in stigma: from high achievers (often subject to resentment) to criminals. Falk also looks at the ways in which writers past and present have dramatized stigmatized characters in literature. This fascinating overview of a long-standing and widespread social problem will be of interest to all those concerned about creating a more fair-minded society.Gerhard Falk, Ph.D. (Kenmore, NY), professor of sociology at the State University of New York College in Buffalo, NY, is the author of Sex, Gender and Social Change: The Great Revolution; Ageism, The Aged and Aging in America; and five other books.

An approach to taxation that goes beyond an emphasis on tax rates to consider such aspects as administration, compliance, and remittance. Despite its theoretical elegance, the standard optimal tax model has significant limitations. In this book, Joel Slemrod and Christian Giltzter argue that tax analysis must move beyond the emphasis on optimal tax rates and bases to consider such aspects of taxation as administration, compliance, and remittance. Slemrod and Giltzter explore what they term a tax-systems approach, which takes tax evasion seriously; revisits the issue of remittance, or who writes the check to cover tax liability (employer or employee, retailer or consumer); incorporates administrative and compliance costs; recognizes a range of behavioral responses to tax rates; considers nonstandard instruments, including tax base breadth and enforcement efforts; and acknowledges that tighter enforcement is sometimes a more socially desirable way to raise revenue than an increase in statutory tax rates. Policy makers, Slemrod and Giltzter argue, would be well advised to recognize the interrelationship of tax bases, bases, enforcement, and administration, and acknowledge that tax policy is really tax-systems policy.

Global Tax Fairness

Natural Justice

Tax Fairness and Folk Justice

The Triumph of Injustice: How the Rich Dodge Taxes and How to Make Them Pay

Global Justice

Quotations about Taxes

The Legacy of Proposition 13

Named one of the most important nonfiction books of the 21st century by Entertainment Weekly, Slate, Chronicle of Higher Education, Literary Hub, Book Riot, and Zora A tenth-anniversary edition of the iconic bestseller—"one of the most influential books of the past 20 years," according to the Chronicle of Higher Education—with a new preface by the author "It is in no small part thanks to Alexander's account that civil rights organizations such as Black Lives Matter have focused so much of their energy on the criminal justice system." —Adam Shatz, London Review of Books Seldom does a book have the impact of Michelle Alexander's The New Jim Crow. Since it was first published in 2010, it has been cited in judicial decisions and has been adopted in campus-wide and community-wide reads; it helped inspire the creation of the Marshall Project and the new \$100 million Art for Justice Fund; it has been the winner of numerous prizes, including the prestigious NAACP Image Award; and it has spent nearly 250 weeks on the New York Times bestseller list. Most important of all, it has spawned a whole generation of criminal justice reform activists and organizations motivated by Michelle Alexander's unforgettable argument that "we have not ended racial caste in America; we have merely redesigned it." As the Birmingham News proclaimed, it is "undoubtedly the most important book published in this century about the U.S." Now, ten years after it was first published, The New Press is proud to issue a tenth-anniversary edition with a new preface by Michelle Alexander that discusses the impact the book has had and the state of the criminal justice reform movement today.

The troubling ethics and politics of philanthropy is, by its very nature, a threat to today's democracy? Though we may need wealthy individuals who give away their money for society's benefit, Just Giving shows how such generosity not only isn't the unassailable good we think it to be but might also undermine democratic values. Big philanthropy is often an exercise of power, the conversion of private assets into public influence. And it is a form of power that is largely unaccountable and lavishly tax-advantaged. Philanthropy currently fails democracy, but Rob Reich argues that it can be redeemed. Just Giving investigates the ethical and political dimensions of philanthropy and considers how giving might better support democratic values and promote justice.

Written in honour of Kaushik Basu, Markets, Governance, and Institutions in the Process of Economic Development is a celebration of over forty years of contributions to development economics. Written by Professor Basu's past and present collaborators and research students it offers original insights and perspectives on issues relating to well-being, freedom, and institutions in the developmental context. Throughout his career, Kaushik Basu has addressed policy issues such as rent control, child labour, labour laws, harassment, shared prosperity, and gender empowerment. The contributions in this volume, theoretical as well as empirical, reflect this range of issues in the broader context of interactions between markets, governance, and institutions in the process of economic development. The broader roles of markets as key resource allocation mechanisms cannot be disputed. But they need suitable governance structures and institutions, working both as facilitators and as regulators. Markets, Governance and Institutions in the Process of Economic Development looks at the complex interactions between these three forces of development. Divided into three distinct sections covering foundational and measurement issues associated with economic development and well-being; functioning (and non-functioning) of the market in the context of development; and structure and design issues relating to governance and institutions, this book provides a clear focus for academics and economists considering development policy questions.

In A Good Tax, tax expert Joan Youngman skillfully considers how to improve the operation of the property tax and supply the information that is often missing in public debate. She analyzes the legal, administrative, and political challenges to the property tax in the United States and offers recommendations for its improvement. The book is accessibly written for policy analysts and public officials who are dealing with specific property tax issues and for those concerned with property tax issues in general.

Inequality in a Rapidly Changing World

Law, Politics, and the Rise of Progressive Taxation, 1877-1929

An Introduction to the Constitutional Principles of American Government

Global Trends 2040

Making the Modern American Fiscal State

Justice and the Meritocratic State

The Separate Realities of Blacks and Whites

From one of the Guardian's "10 Best Modern European Crime Writers," this mystery set in the Caribbean stars "a fascinating heroine" (Kirkus Reviews). It's the spring of 1990, and French-Algerian judge Anne Marie Laveaud has been living and working in the French Caribbean department of Guadeloupe for more than a decade—but her days are still full of surprises. She's only just starting to investigate the suspicious suicide of a high-profile environmental activist and media personality when she's pulled off the case. Is it because she was getting too close to the truth? From the award-winning author of the Inspector Trotti series, this "absorbing" tale of suspense set in the Leeward Islands is "laden with insights about the legacies of colonialism, such as nuanced racism, official corruption, and troubled interactions between men and women" (Publishers Weekly).

Investigates how and why whites and African Americans have such radically different perceptions of the fairness of the justice system.

Most people would agree that tax systems ought to be 'just', and perhaps a great deal more just than they are at present. What is more difficult is to agree on what tax justice is. This book considers a range of different approaches to, and ideas about the nature of tax justice and covers areas such as: - imbalances in international tax arrangements that deprive developing countries of revenues from natural resources and allow wealthy taxpayers to use tax havens; - protests against governments and large business; - attempts to influence policy through more technical means such as the OECD's Base Erosion and Profits Shifting project; - interpersonal matters, such as the ways in which tax systems disadvantage women and minorities; - the application of wider philosophical or economic theories to tax systems. The purpose of the book is not to iron out these underlying differences into a grand theory, but rather to gain a more precise understanding of how and why we disagree about tax justice. In doing so the editors are assisted by a stellar cast of contributors from four continents, with a wide variety of views and experiences but a common interest in this central question of how to agree and disagree about tax justice. This is, of course, not only an intellectual exercise but also a necessary precursor to achieving real-world change.

America's runaway inequality has an engine: our unjust tax system. Even as they became fabulously wealthy, the ultra-rich have had their taxes collapse to levels last seen in the 1920s. Meanwhile, working-class Americans have been asked to pay more. The Triumph of Injustice presents a forensic investigation into this dramatic transformation, written by two economists who revolutionized the study of inequality. Eschewing anecdotes and case studies, Emmanuel Saez and Gabriel Zucman offer a comprehensive view of America's tax system, based on new statistics covering all taxes paid at all levels of government. Their conclusion? For the first time in more than a century, billionaires now pay lower tax rates than their secretaries. Blending history and cutting-edge economic analysis, and writing in lively and jargon-free prose, Saez and Zucman dissect the deliberate choices (and sins of indecision) that have brought us to today: the gradual exemption of capital owners; the surge of a new tax avoidance industry, and the spiral of tax competition among nations. With clarity and concision, they explain how America turned away from the most progressive tax system in history to embrace policies that only serve to compound the wealth of a few. But The Triumph of Injustice is much more than a laser-sharp analysis of one of the great political and intellectual failures of our time. Saez and Zucman propose a visionary, democratic, and practical reinvention of taxes, outlining reforms that can allow tax justice to triumph in today's globalized world and democracy to prevail over concentrated wealth. A pioneering companion website allows anyone to evaluate proposals made by the authors, and to develop their own alternative tax reform at taxjusticenow.org.

Markets, Governance, and Institutions in the Process of Economic Development

A Good Tax

Property Taxes and Tax Revolts

World Social Report 2020

Mass Incarceration in the Age of Colorblindness

The Black Female Body and the Body Politic

These volumes examine philosophical contributions questions of the grounding and justification of taxation and different types of taxes such as inheritance, wealth, consumption or income tax in relation to justice and the concept of a just society. The chapters cover the different levels at which the discussion on taxation and justice takes place: On the principal level, chapters investigate the justification and grounding of taxation as such and the role taxation plays and should play in the design of justice, be it for a just society or a just world order. On a more concrete level, chapters present discussions of these general reflections in more depth and examine different types of taxation, tax systems and their design and implementation. On an applied level, chapters discuss certain specific taxes, such as wealth and inheritance taxes, and examine whether or not a certain tax should be favored and for what reasons as well as why it is just to target certain kinds of assets or income. Finally, this volume contains chapters that discuss the central issue of international and global taxation and their relation to global justice.

"A . . . true story and . . . account of bias in the courtroom from CNN senior legal analyst Laura Coates, recounting her time as a Black female prosecutor for the US Department of Justice"--

This book examines the causes and consequences of property tax revolts, focusing on California's experience with Proposition 13.

A concise and rigorous text that combines theory, empirical work, and policy discussion to present core issues in the economics of taxation. This concise introduction to the economic theories of taxation is intuitive yet rigorous, relating the theories both to existing tax systems and to key empirical studies. The Economics of Taxation offers a thorough discussion of the consequences of taxes on economic decisions and equilibrium outcomes, as well as useful insights into how policy makers should design taxes. It covers such issues of central policy importance as taxation of income from capital, environmental taxation, and tax credits for low-income families. This second edition has been significantly revised and updated. Changes include a substantially rewritten chapter on direct taxation; a discussion of recent research in the chapter on mixed taxation; and the replacement of the chapter on capital taxation with a chapter on the "new dynamic public finance"; and considerations of environmental taxation in both theory and policy chapters. The book is aimed at graduate students or advanced undergraduates taking public finance classes as well as economists who want to learn more about the topic. It combines discussion of theory, empirical work, and policy objectives in compact form. Appendices provide necessary background material on consumer and producer theory and the theory of optimal control.

Why Fairness Won't Make Us Poor

Understanding Unfairness in Tax Systems

Legal and Policy Issues for the Property Tax in the United States

As Certain as Death

Philosophical Explorations of Justice and Taxation

Tax law changes at a startling rate - not only does social change bring with it demands for change in the tax system, but changes in the political climate will force change, as will many other competing pressures. With this pace of change, it is easy to focus on the practical and forget the core underpinnings of the tax system and their philosophical justifications. Taking a pause to remind ourselves of those principles and how they can operate in the modern tax system is crucial to ensuring that the tax system does not diverge too far from what it should be or could be. It is essential to understand the answers to some of the seemingly basic questions that surround tax before we can even begin to think about what a tax system should look like. This collection brings together major themes and difficult questions in the philosophical foundations of tax law. The chapters consider practical issues such as justification, enforcement, design, and mechanics, and provide a full and coherent analysis of the basis for tax law. Philosophical Foundations of Tax Law allows the reader to consider how tax systems should move forward in the modern world, with a sound philosophical basis, to provide the practical tax system that the state requires and citizens deserve.

This two-volume collection provides a comprehensive overview of the past seventy years of public choice research, written by experts in the fields surveyed. The individual chapters are more than simple surveys, but provide readers with both a sense of the progress made and puzzles that remain. Most are written with upper level undergraduate and graduate students in economics and political science in mind, but many are completely accessible to non-expert readers who are interested in Public Choice research. The two-volume set will be of broad interest to social scientists, policy analysts, and historians--