

The Philosophy of Tax

Taxes: What are they good for?

Katherine Gregory



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The Philosophy of Tax: Part one

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About Per Capita

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Executive Summary

“I like to pay taxes. With them I buy civilization.”

Oliver Wendell Holmes Jr

“The only things certain in life are death and taxes.”

Benjamin Franklin

Tax has many associations. It has long been viewed with fatal resignation, likened to a natural but inevitable force. It has also underpinned our civilisation's history. Whether we embrace positive or negative views of tax it has a deeply embedded role within society and our concept of citizenship.

It is this relationship between tax and citizenship that we will explore. But first let's look at the earliest historical recordings of tax and its role in facilitating societal engagement.

The Great Wall of China was built using one of the earliest forms of taxes – human labour. Jump forward to the Middle Ages, when the Tax State became a central feature in Western Europe¹. Taxation was considered a tool for exploiting the labour of peasants at the hands of the gentry, and here we can see the beginnings of tax resistance². What subsequently followed were movements like the French and American Revolutions, which changed social structures in the industrialised economies and also inspired the beginnings of a modern tax system³. On the one hand this change meant a more complex and contested tax system, which has become a big problem for us today. On the other hand it also seeded the development of a more progressive tax system, based on a combination of obligation and citizenship⁴.

Although the targets of taxation have changed over time, some core functions of taxation have remained. These are tax as a form of public provision and citizen engagement.

However, the tax debate has become increasingly embroiled in highly complex jargon. So it is no wonder that most of us can't comprehend how it all works and what taxes are good for.

¹ See Goldshield (1917) and Schumpeter (1918). Obtaining tax consent was seen in 13th Century France, which used a charter, Etats Generaux, to establish approval of taxes by local taxpayers, via written accounts. (Leroy: 2009)

² Concept discussed in academic circles. Valerie Braithwaite identifies it as public disillusionment and cynicism toward taxation, because of the lack of transparency and excessive loopholes in the system. Tax resistance has also been explained as a motive for tax evasion in sociological and psychological studies.

³ The American Revolution centred on the populist demand: “No taxation without representation.” In other words this represented an embrace of taxation as citizenship, also known as ‘contribution tax’ in sociological terms.

⁴ The creation of a progressive income tax in Europe (and other modern economies) was a compromise between the capitalist classes to avoid social revolutions. (Leroy: 2009)



That's why it's time we take a step back and think about *why* we tax. What role does it really play in society, and equally what does it offer for me?

Tax represents our social contract with government⁵. We believe the taxpayer's obligation of citizenship, and the government's honouring of that, to be one of the most important considerations in the tax debate.

Since this view is rarely defended in the public sphere, this paper will argue that we need to reposition tax as a public good. We will demonstrate how taxation provides valuable economic and social returns, which can empower both the individual and wider society.

We approach tax as a form of investment in social value creation. This includes an examination of how tax functions as a revenue raiser for the provision of public goods and services, and as a tool for redistribution and market stabilisation.

All these functions of the taxation system allow individuals to have a legitimate exchange with government.

We wish to make clear that this paper does not advocate increased taxes or increased size of government. Simply it takes a functional approach to taxation and provides principles that can guide better tax policy development - a policy approach that focuses on needs over interests.

“Taxes, after all, are dues that we pay for the privileges of membership in an organized society.” Franklin D. Roosevelt

This paper is the first in a series of policy briefs, focusing on five core functions of taxation that we believe should frame the tax debate going forward.

These functions of tax are:

- 1) To fund essential social services, such as defence, emergency services, police, and public transportation;
- 2) To fund long-term social investment that provides returns in the form of social benefits and public goods (e.g. health, education and infrastructure);
- 3) To discourage individuals to consume goods that have negative externalities, or to incentivise those goods or behaviours which generate social benefits;
- 4) A macroeconomic management tool, playing a central role in fiscal policy by regulating economic cycles;
- 5) A tool for income redistribution and equitable access to resources and services.

⁵ The idea that the taxpayer gives money to the government in exchange for citizenship and civilisation, or in other words goods and services.

This first paper sets up new ways of thinking about tax and a *functional* approach to dealing with the debate. It will focus on the negative and inconsistent views toward taxation in Australia and highlight the need to mitigate these perceptions, through a redesign of the tax 'brand' as viewed by government, media and the public.

This paper is divided into two parts. The first part introduces three new approaches to thinking about tax that are valuable for policymakers and taxpayers. These three approaches constitute the core themes of the *Philosophy of Tax Series*, and will recur in each paper of the series. The second part of this paper will examine how we currently approach taxation in Australia. It will firstly consider the dissonant public perceptions of taxation that have been uncovered in a range of social surveys. It will then explore how the governments' approach to tax has influenced Australian public perceptions. Finally we conclude by drawing together recommendations to reform our tax system according to a desired design that we can all share.

Section I: New approaches to tax policymaking

Tax as a Social Contract with Government

So what is this social contract? It helps to start thinking of tax as a form of currency. We give money in return for services (like police, street cleaners, Department of Community Services, Medicare); public goods (like education, infrastructure and preventative health) and equitable access to wealth and resources (redistribution). This exchange happens consistently, but the challenge is making it visible to all Australians - from the individual on welfare support to the individual who pays 38 per cent of their wages in tax.

The ancient Roman civilisation successfully utilised this line of thinking. Romans paid tax more willingly because they had pride in their public institutions and confidence that the government was investing in them, and therefore providing valuable returns⁶. The social contract has also been used to describe the process of taxation and government provision in Scandinavia.

The social contract is a valuable tool for approaching tax policy development for two reasons. On one hand it helps reposition tax as a public good in the eyes of the public. On the other hand, it gives the government a more powerful mandate for efficient use of taxpayer money and provision of resources. Therefore it ensures a more transparent system and provides the public with a more distinct voice. As Leroy articulates, the social contract "emphasises the taxpayer as a real decision-maker in the social context, and not (only) behind a veil of ignorance." (Leroy: 2009)

Recently this social contract has been undermined in Australia. Firstly, the default policy of annual tax cuts over the past 10 years reflects an uncritical approach to what Australia needs and what the tax system should provide. Secondly, mixed media and government messages that circle around themes of "tax

⁶ In fact, Roman businesses could avoid paying taxes in exchange for building public provisions such as hospitals or schools. (See Jones: 2008)



burden” and “tax haven” have encouraged public resistance to taxation and distorted an understanding of its core functions. Finally, the social contract has been undermined by the perception that taxpayer money is wasted. Therefore the real challenge is making a transparent and accountable system that provides visible benefits for people across the socio-economic spectrum. According to Marc Leroy: “The first condition (of the social contract) is the transparency of public finance, in the framework of a democratic political choice concerning the level, structure and functions of taxes.” (2009)

Leroy identifies a range of tax social contracts, or what he terms “social representations of tax”. We will look at two of these. The first is the exchange tax, which refers to the price paid by the taxpayer for the benefit received in society. It is based on self-interest. The second is contribution tax, which assumes the taxpayer can altruistically accept the legitimacy of funding public institutions and policies, even if it provides no visible individual benefit. We link exchange tax to how we approach taxation for social services, while contribution tax represents our investment in public goods with on-going return in the form of public benefits.

We will demonstrate the return individuals receive through investing in the tax system. This is the first step in legitimising the role of tax. We don’t claim this exchange is perfect, because evidently changes to the system need to be made to ensure the return on paying taxes is fairer. But, this way of thinking can help overcome tax resistance and can also bring government into line with a more critically aware public. It comes back to a redesign of how we brand taxation in Australia.

A departure from the default tax policy: “All tax cuts are good.”

Part of this ‘brand’ redesign requires a shift in the government’s approach to tax cuts.

There has been a prevailing uncritical acceptance among many in the political classes and public debate that all tax cuts are good. This is misguided.

The problem with such an approach is that it fails to address the level of social goods and services the public require, and also undermines the legitimacy of the tax system as a public good.

As Michael Keating argues: “We should frame our target levels of government expenditure and taxation by assessing what level of public spending will be necessary to preserve and enhance our society and civilisation.” (2004a)

Therefore we argue that good tax policy is about needs over interests. Before tax cuts are implemented we need a process for discussing what level of public provision we want and what the best tax structure is to deliver that. Tax reform is about good combinations of taxes, and not perennial tax cuts.

This is not to argue for increases in taxation, instead it is an argument that taxation should meet the legitimate demands for public expenditure and productivity.

Furthermore, it is not an argument against the role of the market; instead we draw on Adam Smith's four canons of taxation - equity, certainty, convenience and economy - as the juggling balls inherent in tax policy reform⁷. Economic sustainability relies on effective social structures, good social development indicators, and human capital investment – each of which require a healthy tax revenue base.

The real challenge is making a transparent and accountable system that provides visible benefits for people across the socio-economic spectrum

Dismantling the old divide

This acceptance that all tax cuts are good is partly the result of the perceived tax policy trade-off between economic growth and provision of public goods and services. In Australia and other OECD countries, tax policy discussion is dominated by this trade-off: tax can either promote economic growth at the expense of public goods and services provision, or provide public goods and services at the expense of a country's economic advancement. Anecdotal evidence suggests such thinking has also influenced the contradictory public demands for lower taxation, but more government expenditure.

We need to dismantle this divide and demonstrate that taxation can provide both economic and social reward, without compromising the other to a detrimental extent. As Leroy argues, "In opposition to the neo-liberal argument, a good level of social protection is not contradictory with economic effectiveness...social services provide social well-being and economic growth." (2009)

This trade-off is based on the perceived cost of taxation to economic growth and efficiency⁸. While some costs (specifically administrative costs) are real economic impediments, other costs (distortion and labour inefficiency) are over-exaggerated as negative economic effects. Tax analysis is traditionally focussed on showing the correlation between high taxation and poor economic growth. However, just as much empirical evidence points to the minimal effects of higher taxation on economic efficiency. Our research also shows that the correlation between taxation and social development is comparatively clearer and that social investment and redistribution also play an important role in sustaining a socially and economically productive society.

⁷ Discussed in Smith's *Wealth of Nations* (1776)

⁸ These costs are categorised in two broad areas: operating costs (administrative costs for ATO, costs associated with an over-complicated system and compliance cost for taxpayers) and deadweight loss, and the cost of distortion and inefficiency due to market interference. The latter is what some neo-liberal economists refer to as impediments to economic growth. The *Philosophy of Tax* Series will deal with both categories.



So why do we want to challenge this perception of tax instigating high economic costs?

- Firstly, it has undermined public acceptance of the critical link between investing tax revenue in public goods and social services and receiving a return in the form of social benefits (the social contract).
- Secondly, tax policymaking needs to move beyond a focus on the policy trade-off and instead focus on how to provide for societal needs and how this provision can translate into sustainability and productivity.
- Thirdly, challenging the old divide is essential in combating tax resistance, as both the public and the corporate sector need to see a specific positive return for paying their taxes, which includes social benefits and long-term economic viability and sustainability.

We will highlight more effective processes for harnessing and developing public perceptions to tax, and creating a tax system that matches public needs, whilst being economically justifiable.

While these three points (social contract, a new approach to default tax policies and dismantling the old divide) are critical in rebuilding the philosophy of tax, it is important that we further examine the process for determining a tax system that matches Australians' needs.

This will be done by looking at Australian public perceptions of taxation.

Section II: Tax resistance and public opinion

One of the traditional themes of Australian society has been the egalitarian notion of a fair system for all. According to Keating: "Each of the political parties represented in Parliament accepts that the defining characteristic of Australian society is the notion of a 'fair go' where the community has responsibility to ensure that each individual has an equal opportunity to realise his or her potential." (2004a) In addition, social scientist Valerie Braithwaite, who studies the psychology behind paying taxes, argues that the public generally share the desire to be part of a civil society that invests in the future provision of goods and services⁹. (2009a)

Braithwaite argues: "The idea that we share the burden of taxation, and we share the benefits...in the long term, is fundamental to our 'buy-in' to a tax system...in return for government honouring these principles of benefits to the people and justice for all, we accept the moral obligation to pay tax." (2007)

However, despite this idea that we accept the idea of citizenship and a shared responsibility, a range of social surveys and polls indicates that the public still hold inconsistent and often negative views of taxation¹⁰. These

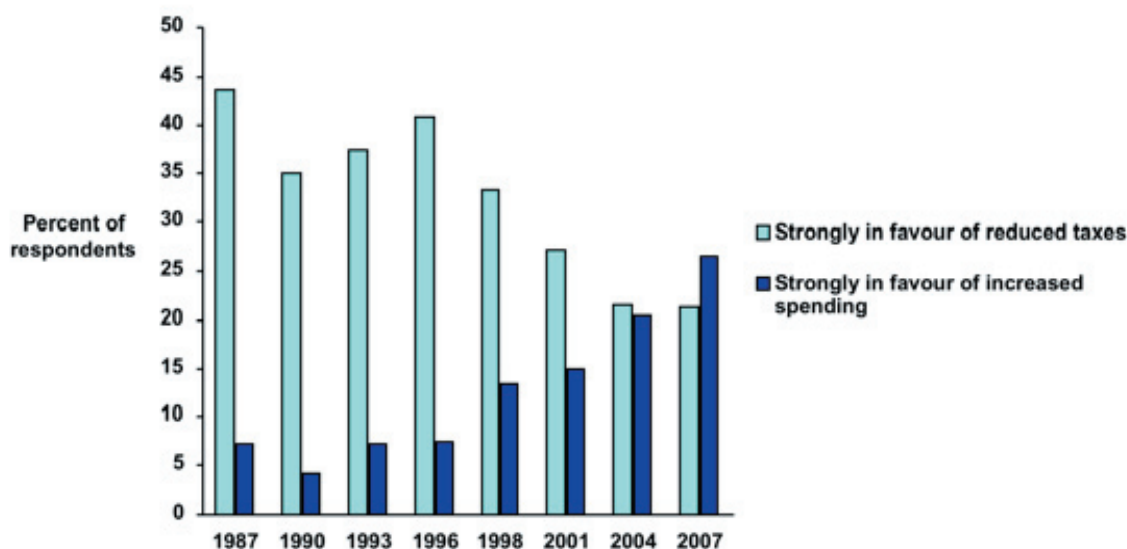
⁹ For more information and evidence of Braithwaite's findings on public acceptance of citizenship see: Braithwaite: 2001; Braithwaite: 2007; Braithwaite: 2005a; Braithwaite: 2005b

¹⁰ Morgan Poll, Newpoll, ACNielsen, UMR Research, AuSSA, and ISSA. Also see Wilson and Meagher: 2005; Wilson and Breusch: 2004; Wilson: 2006; Keating: 2004a

include the perception that taxes are bad on both an individual and macroeconomic level, and the paradoxical demand for lower taxation but more government spending.

Naturally, perceptions shift according to the prevailing political and financial climates. That is why different surveys and polls can show variant results year-on-year of the public's preference for tax cuts versus public spending. However the Australian Election Study (AES), which has asked this same question in its surveys since 1987, shows a consistent trend in public perceptions of taxation and spending.

**Australian Election Study:
Changes in public demand for reduced taxes vs increased spending**



Note: The question asked was "If the government had a choice between reducing taxes or spending more on social services, which do you think it should do?"

Source: Australian Election Study 1987-2007

As shown in the AES graph above public perceptions have changed on a macro-level in the period between the 1980s and the mid-2000s, as the Australian public incrementally moved toward a preference for higher public spending (particularly in areas such as health and education) over tax cuts. This is a marked change from attitudes in the 1980's and early 1990's when lower taxes were preferred over spending on social services, which some commentators say is the result of expenditure cuts by the Howard government. (Wilson: 2006b; Wilson and Breusch: 2004; Leigh: 2006) "Over the 1990s and early 2000s, polls on the tax-spend trade-off have recorded progressively higher support for 'more social services' and correspondingly lower support for 'less tax'. A likely contributor...is the importance of health as an issue of public concern." (Grant: 2004. Also see Wilson 2006a)

However, Grant still finds that "public opinion is wanting", because there remains an overriding desire for less taxation and more social spending. This view is shared by Wilson, Leigh and Braithwaite and is also



based on his analysis of other social surveys that asked questions about the public's preference for tax cuts or government spending in ways that did not align the two as a trade-off.

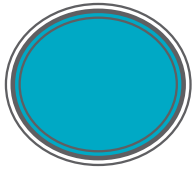
Furthermore, as Braithwaite has found, when respondents are asked to rate their concerns about the tax system, without direct comparative reference to public spending, tax cuts and rates have ranked progressively lower on the scale over time. According to Braithwaite, several years ago equity and transparency rated as the most significant concerns in tax reform, while tax cuts were fifth on the list. (Braithwaite: 2009b) This finding questions many of the previous and current governments' tax cut policies. Furthermore, it also undermines some of the governments' justifications for tax cuts, which have often involved the claim that 'it is what the public wants'. (Leigh: 2006)

Summary of research findings on Australians' public perceptions towards tax

- The Australian public have a firm understanding of the social contract and the idea of a 'shared citizenship'. (Braithwaite: 2009 and 2007)
- Australians are increasingly leaning toward an acceptance of the 'contribution tax', meaning that they will pay taxes for a public good that they may or may not use and is more beneficial for the less privileged. (Braithwaite: 2009, 2007 and 2005b; Leigh: 2006)
- There appears to be an increasing demand for more public spending compared to 10-20 years ago. (Australian Election Study; Grant: 2004; Wilson and Breusch: 2004; Leigh: 2006)
- Tax cuts or lowered taxes are not as important as increased public spending and other areas of tax reform such as evasion and transparency. (Braithwaite: 2009, 2007 and 2001)
- However there are still dissonant public demands: we continue to want lower taxes, but more government spending. (Grant: 2004; Braithwaite: 2007) Some studies have found that the most favoured option is for government to fund social expenditure through higher tax receipts from economic growth – which has been successful until now, but in the longer term could no longer be viable given growing budgetary constraints. (Keating: 2004a)
- A common perception, particularly by those taxpayers who pay higher income tax, is that very little is returned to them in the form of services and benefits, or that they use comparatively less services and goods. This constitutes one of the motives behind dissonant perceptions and tax resistance. It also constitutes the governments' justification for lower taxes. (Wilson: 2006)

So how do we consolidate all these different views?

Firstly, it appears that the underlying public concerns centre around government trust and the legitimacy of the tax system. Essentially the public would have greater faith in paying taxes (and by extension, faith in the social contract) if they were confident their money would be channelled into public services that provide some direct societal and individual return. Furthermore greater faith in the tax system will also see relative declines in tax evasion and fraud, which not only contributes to the harmful cycle of tax resistance, but also has negative economic consequences¹¹. Transparency is therefore paramount in overcoming dissonant public demands and tax resistance. These findings



also highlight the need to better reconcile public demands for government expenditure with the public's willingness to pay for it through taxation, for example by directly linking taxes with specific expenditures (hypothecation¹²). This will be discussed in more detail in the second paper of this series.

Section III: The interplay between tax policies and public perceptions

How did we get to this point where contradictory public demands fuel confusion over why we tax and what taxes are good for?

The default policy approach to tax cuts and the 'old divide' over the economic cost of taxation are contributing factors. Another is a lack of clarity about taxation and government expenditure within the public debate.

Some of this can be traced back to the conservative Howard government. In theory, conservatives emphasise lower taxes and smaller government with markets as the primary allocation mechanism for goods and services. The state's role is limited to provision of a small number of public goods such as defence and policing that the market cannot provide. A user-pay system is optimal to overcome resistance to perceptions that rich individuals pay for welfare they do not use.

However, while the Howard government implemented conservative taxation policies, it also embraced some 'hybrid' ideas that oscillated between low tax/small government and high tax/large government ideals¹³. This is because different factions of the Australian electorate embrace a much "broader conception of citizenship" that is based on fundamental egalitarian ideas. (Keating: 2004b)

Still, the Howard government's favoured combination of tax cuts, expenditure on middle-class welfare, and negative language to describe taxation (which resulted in a manipulation of the tax and transfer system and an under-investment in social goods) actually undermined some of his government's 'hybrid' policies. Similarly the Rudd government's generous expenditure policies, combined with a budget deficit and a commitment to deliver promised tax cuts, further confuse the mix. These moves have instigated outcries of public waste and contributed toward the public's contradictory demands for both lower taxes and more

11 According to Etzioni, tax evasion is linked to a feeling of unfairness (lack of legitimacy and faith) in public opinion, even when tax rates are low. (Etzioni: 1986) Also see Braithwaite's articles and Leroy: 2009.

12 Dedicated tax used to fund a specific service that the taxpayer is aware of. A type of 'quasi-pricing' is established by imposing a tax on a good or service that is complementary in consumption with the publicly provided good or service. It is also considered earmarking the tax revenue used to finance infrastructure. The term derives from the Ancient Athenians ("hupotheke"), who were the first to use it.

13 Emphasise larger government and a shared societal responsibility for the provision of public goods, services and equity that is best delivered through tax.



government expenditure. Confusion over the role of tax within the political sphere inevitably contributes to public confusion over 'what taxes are good for'.

So far tax policy reform has been focused on changing specifics within the tax system – the how of tax. It has also been focused on the role of government and the ATO in tax reform. This is important but there needs to be a more all-encompassing consideration of why we tax, what sort of policy approaches we should use, and an emphasis on harnessing public perceptions. The *Australia's Future Tax System Review*, led by Treasury Secretary, Dr. Ken Henry, is making a good start at some of these things, with its significant inclusion of public consultations.

Conclusion

The social contract needs to be honoured by both the taxpayer and the government. The individual who pays five per cent tax and the individual who pays 38 per cent tax both need to see a return. This requires respect and trust in the system of exchange. It also requires public faith in the tax system, which relies on greater transparency and accountability to beat the perception of 'wasted taxpayer dollars'.

So what can taxpayers and government do to build this social contract into a legitimate form of exchange?

We, the taxpayers, can look at taxes differently. Look at the goods and services that we, and others around us receive, and then imagine a world without them.

We need to move away from notions of tax "burden" and the tempting trap of tax avoidance. We also need to look at the facts. For example, there are real misconceptions about who pays the most tax. But above all we need to think about what kind of society we want and acknowledge that inequity and a lack of public investment are not good for us.

However not much of this can be done without changes in tax policy development. These tax policy challenges include:

- Highlight range of effective public investments to mitigate perceptions of waste;
- Build transparency and trust within the system;
- Demonstrate the services and goods that everyone in society uses, via a strong public diplomacy effort;
- Move beyond the traditional policy trade-off between tax as a mechanism for economic growth or social benefits.

Therefore there are a set of principles that we should adopt:

- A 'needs over interest' approach to the default policy of tax cuts, which focuses on long-term expenditure requirements to meet public needs instead of an emphasis on short-term economic gain;
- Determine genuine public expenditure concerns and rather than develop policies that simply satisfy the needs of the immediate political cycle;
- Provide clearer messages about the role of tax and expenditure needs to diffuse dissonant public demands.



What is to come: The *Philosophy of Tax* series

- **Paper 2: Tax as provider of social services such as defence, police and emergency services, childcare and public health**

This will pursue the notion of tax as a social contract with government and the importance of transparency and earmarking in taxation policy. It will examine how to combine a user-pays approach with taxation to fund these services.

- **Paper 3: Tax as a form of return on social investment**

This paper will discuss how tax functions as a form of social investment. We will demonstrate the positive link between a capable taxation revenue base, social investment and strong social development indicators. There will be comparative research on international social development indicators and economic sustainability.

- **Paper 4: 'Sin taxes' as part of the social contract**

We explore the three functions of 'sin taxes'

- a) To discourage consumption of harmful goods or behaviours (i.e. tobacco, carbon, alcohol, gambling) that have negative externalities;
- b) To provide needed government revenue that can be channelled into schemes that combat the ill-effects associated with consumption of goods outlined above;
- c) To ensure consumers of harmful goods pay for the potential social costs they will incur in the future

We also look at the role of tax-tapering schemes as a form of incentive to participate in the workforce.

- **Paper 5: The comeback of tax in fiscal policy**

This examines the critical role tax plays as an economic stabiliser and its contribution to the government's policy toolbox for macro-economic management. We will argue that while certain costs are incurred through the tax system, a carefully designed fiscal policy can actually allow taxation to promote economic efficiency and higher productivity.

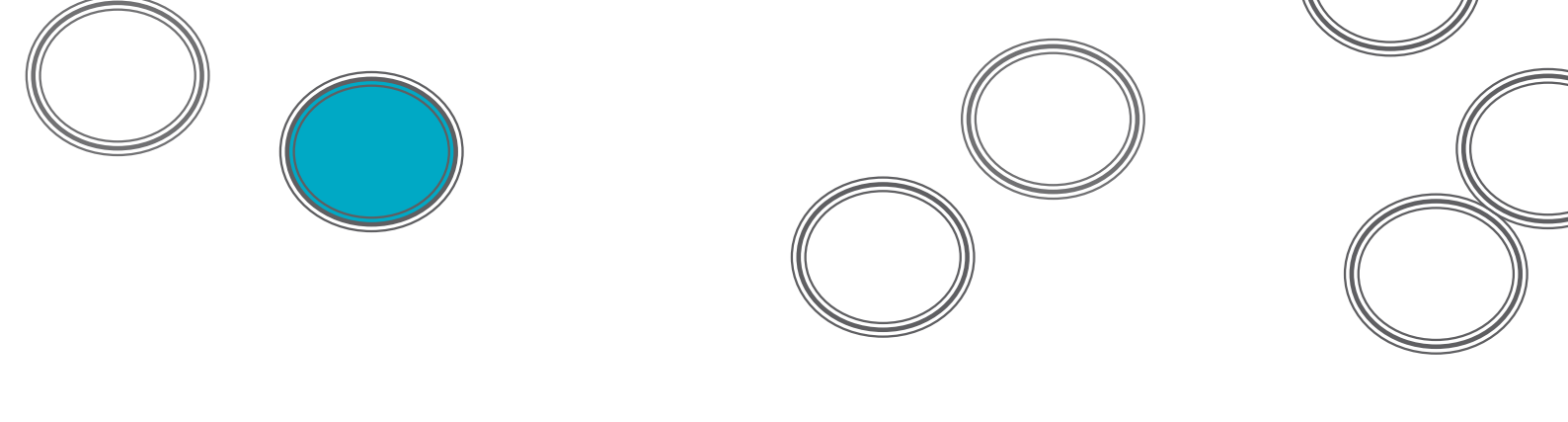
- **Paper 6: Redistributing income and resources**

We assess the role of tax in redistributing income and resources to reduce inequality. In turn we examine the moral, social and economic costs and benefits associated with progressive taxation and equity. This analysis is then applied to the Australian context. We will undertake research to uncover just how progressive Australia's tax system is, and the effect of past tax cuts on redistribution and equity.



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