

TAXATION, FORCED LABOR, AND THEFT: WHY TAXATION IS “ON A PAR” WITH FORCED LABOR

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ABSTRACT: In 1974, Robert Nozick famously claimed, “taxation of earnings is on a par with forced labor.” If we assume that forced labor is morally objectionable, something akin to slavery, then Nozick’s claim about taxation challenged the very heart of socialist redistributive liberalism. Moving through a series of cases starting with a version of J. J. Thomson’s violinist case, it will be argued that Nozick was basically correct. These cases will establish that 1) forcibly kidnapping someone and hooking them up to a violinist is immoral, 2) forcing others to provide necessities of life for you is morally objectionable, while forcing you to provide for your own necessities is not, 3) being related to the “forcer” does not mitigate the wrongness, 4) receiving benefits does not lessen the wrongness of forcing, 5) majority voting does not diminish the wrongness of forcing, 6) the reply that forced taxation does not really require any forcing—workers could choose to watch sunsets or go on assistance—fails to mitigate the wrongness of forced taxation, and finally 7) the view that income is a social construction is examined and rejected. It is concluded that most forms of taxation are immoral as they contain unjustified forcings and the seizures of value.

1. INTRODUCTION

In 1974 Robert Nozick famously claimed, “taxation of earnings is on a par with forced labor.”¹ If we assume that forced labor is morally objectionable, something akin to slavery, then Nozick’s claim about taxation challenged the very

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¹ Robert Nozick, *Anarchy, State, and Utopia* (New York: Basic Books, 1974), 169.

heart of American liberalism.² Numerous scholars understood that this argument was important and had to be answered.³ I will not engage this literature directly. Rather, I will present a new argument establishing that Nozick was basically correct—many, perhaps most, forms of taxation utilized by modern redistributive democracies are immoral. Personally, we all may find this conclusion surprising and challenging. The difficulty is finding firm ground to resist the argument as it unfolds. Perhaps this is a lack of imagination on my part.

Additionally, please note that I am not arguing that we have no moral obligations to help the poor or those in need. In fact, at the level of basic moral obligations I would maintain that we do have imperfect moral duties to aid others, especially in emergency situations. What I argue against is that citizens should be forced—through the coercive power of the state—to aid others. As Dan Moller puts it, “. . . we should use reason and persuasion to get others to offer assistance when we think they should, not state-sanctioned threats or violence.”⁴ Furthermore, I am not arguing that some redistribution to rectify past injustices is never permitted.

After a brief introduction to the sort of argument structure that will be used in this article, I will examine a number of cases starting with a modified version of Judith Jarvis Thomson’s case of the famous unconscious violinist. The progression of cases is designed to pull the reader along a line of argumentation, while at the same time addressing various objections that may arise. For example, the often-used “benefit foisting argument” in favor of taxation is examined and found to be unconvincing. As noted above, the primary conclusion of the argument is that most forms of taxation are immoral.

² The word “liberal” means something different in Europe than in the U.S. In Europe “liberal” means something like “classical liberal” in the U.S. European liberals and classical liberals in the U.S. promote a small and restricted state, low taxes, free enterprise, and typically promote more freedom on social issues like abortion or drug use.

³ See for example, Peter Vallentyne, “Taxation, Redistribution, and Property Rights,” in *Routledge Companion to Philosophy of Law*, ed. Andrei Marmor (New York: Routledge, 2012), 291–301; Jeremy Waldron, *The Right to Private Property* (Oxford: Oxford University Press, 1988); G. A. Cohen *Self-Ownership, Freedom, and Equality* (Cambridge: Cambridge University Press, 1995); Leif Weinar, “Original Acquisition of Private Property,” *Mind* 107 (1988): 799–820; Will Kymlicka, *Contemporary Political Philosophy: An Introduction* (Oxford: Oxford University Press, 1991), chap. 4; Michael Otsuka, “Self-Ownership and Equality: A Lockean Reconciliation,” *Philosophy and Public Affairs* 27 (1998): 65–92. Jonathan Wolff, *Robert Nozick: Property, Justice, and the Minimal State* (Stanford, CA: Stanford University Press, 1991); Steven Reiber, “Freedom and Redistributive Taxation,” *Public Affairs Quarterly* 10 (1996): 63–73; J. R. Kearl, “Do Entitlements Imply That Taxation Is Theft?,” *Philosophy and Public Affairs* 7 (1977): 74–81; and L. Murphy and T. Nagel, *The Myth of Ownership: Taxes and Justice* (Oxford: Oxford University Press, 2002).

⁴ Dan Moller, *Governing the Least: A New England Libertarianism* (New York: Oxford University Press, 2019), 101.

2. A BRIEF NOTE ON METHOD

The primary method used to establish the conclusion about forced taxation relies on the principle of relevant difference along with a general commitment to retain logical consistency across relevantly similar cases. According to the *Principle of Relevant Difference*, if two similar cases/actions/behaviors are accorded a different moral status, they must differ in some other relevant respect. For example, if it is wrong for Bonnie to punch Clyde on the left side of his face, all other things being equal, it should be wrong for Bonnie to punch Clyde on the right side of his face. To deny the equal moral status of relevantly similar cases will run afoul of logical consistency. The *On Pain of Irrationality* principle works the following way. When a series of cases are presented, if you agree with the analysis in a case—and there are no relevant dissimilarities in follow-on cases—then on pain of irrationality you should either accept a similar analysis in the latter case(s) or reject the initial view in the case that started the chain.

Additionally, those who disagree with an initial moral claim found in a starting case could still suspend judgment and continue with the argument anyway—perhaps returning to analyze the foundations of the starting moral claim at a later time. The argument structure would be if you agree that the action of Bonnie is immoral and that follow-on Cases C, D, and E are relevantly similar, then on pain of irrationality you will have to adopt a similar stand in these latter cases.

An advantage of using this method is that I do not have to argue from first principles to establish that Bonnie's face-punching behavior, for example, is immoral. Whatever the reasons or foundations, we start with agreement and using the principles of relevant difference and on pain of irrationality move to further cases where we are driven to either accept some conclusion or reject our initial view.⁵

⁵ We also need to be careful with factors that swamp all other considerations in a particular case and then proceed to a hasty generalization. Consider the cases of Smith and Jones offered by James Rachels. Smith stands to gain a large inheritance if anything should happen to his six-year-old cousin. One evening while the child is taking his bath, Smith sneaks into the bathroom and drowns the child, and then arranges things so that it will look like an accident. Jones sneaks in planning to drown the child in his bath. However, just as he enters the bathroom Jones sees the child slip, hit his head, and fall face down in the water. Jones is delighted; he stands by, ready to push the child's head back under if it is necessary, but it is not necessary. With only a little thrashing about, the child drowns all by himself. . . . Taken from James Rachels, "Active and Passive Euthanasia," in *Bioethics: An Anthology*, eds. Helga Kuhse and Peter Singer (Oxford: Blackwell Publishers 1999), 227–30. Since Smith and Jones are equally evil, the view that doing evil is worse than allowing evil is undermined. I would agree that the intentions of Smith and Jones are equally evil, but it simply does not follow that the doing and allowing distinction has been undermined. One could argue, for example, that the intentions of Smith and Jones are so heinous that this evil swamps the doing/allowing distinction. To accurately test the doing/allowing distinction we would need cases like Smith and Jones, but where monstrous or heinous intentions are absent. The point here is not to undermine Rachels's argument against doing/allowing, but to highlight the worry about swamping.

Finally, I will attempt to avoid controversial cases. Starting with weak and hopefully widely shared views about the initial cases will allow us to advance the analysis in a useful way. Additionally, I will not embark on a lengthy analysis of words like “force,” “forcing,” “violence,” or “theft,” relying instead on common, everyday understandings of these terms along with canonical cases and examples. When Bonnie punches Clyde in the face, that is an example of “violence.” When Clyde points a gun at Bonnie and says, “your money or your life,” that is an example of “forcing” as much as when he overpowers Bonnie and moves her hand as she struggles against him. When Clyde overpowers Bonnie, removes one of her kidneys, and uses that kidney to save someone from dialysis, that is an example of “theft.” A theft that benefits others is still theft.⁶

3. THOMSON’S VIOLINIST

While Thomson’s case of the famous unconscious violinist was deployed in a defense of abortion, I have always thought that it had a wider scope. More generally, it demonstrates one way it is immoral to use other individuals. Consider a modified version of Judith Jarvis Thomson’s case of the famous unconscious violinist.

Violinist: You wake up in the morning and find yourself back to back in bed with an unconscious violinist. A famous unconscious violinist. He has been found to have a fatal kidney ailment, and the Society of Music Lovers has canvassed all the available medical records and found that you alone have the right blood type to help. They have therefore kidnapped you, and last night the violinist’s circulatory system was plugged into yours, so that your kidneys can be used to extract poisons from his blood as well as your own.⁷

Medical professionals inform you that disconnecting from the violinist will lead to his death. Where in the original case Thomson has you hooked up for nine months, I will suppose that you are hooked up each day for several hours. Each day, the Society of Music Lovers kidnaps you and attaches the violinist. In five years, the violinist’s kidneys will be healed, and no further kidnappings will need to occur. The question Thomson poses is, can you justifiably disconnect from the violinist in this case? Her answer is

⁶ Michael Huemer, *The Problem of Political Authority: An Examination of the Right to Coerce and the Duty to Obey* (New York: Palgrave Macmillan, 2012), 3–4, 154.

⁷ Judith Jarvis Thomson, “A Defense of Abortion,” *Philosophy and Public Affairs* 1 (1971): 47–66, esp. 48–49.

that you would be morally permitted to disconnect. While it would be a great kindness to remain connected to the violinist, you have no moral obligation to stay connected even if your disconnecting would lead to his death. Thomson notes that while the violinist has a right to life, this right does not include a right to be sustained by you, especially given that you were forcibly hooked up by the Society of Music Lovers.⁸ Given the parameters of this case, our initial analysis pushes us to conclude that abortion in cases of rape is justified.

There are two essential features bound up in the wrongness of the violinist case and the cases to follow. First, there is the forcing involved. If for some reason you voluntarily gave use of your time and circulatory system to the violinist, then it would seem difficult to conclude that a serious wrong has occurred. Admittedly, we may feel differently if the cost to you was high. This leads to a second essential feature. There is an intentional taking of something of value from you. Nine months of your life, and several hours a day for years, are high costs. Imagine, on the other hand, the Society of Music Lovers briefly detained you and harvested a single dead skin cell from your arm. Suppose this cell was essential for saving the violinist. Sure enough, we may still have a problem with the detainment or forcing involved, but without the loss of something of value the wrongness appears to be lessened.

Consider a similar case to *Violinist* called *Island*.⁹ Suppose Crusoe and Friday each occupy two different islands. After a series of storms, suppose both have been hit—although Friday has received the worst of it—so much so, that he cannot provide for his own basic needs. Crusoe, on the other hand, can still provide for himself and produce a little surplus—but only if he works very, very hard. Also due to the strong currents between the islands, the only way for Crusoe to help Friday is to float food on rafts. To synchronize the cases further, imagine that Crusoe has to work nine hours a day to satisfy his basic needs and that a group called the Friends of Friday seize half of the produce each night and float it to Friday. To survive and produce the taken surplus, Crusoe finds that he has to toil several hours in addition to his

⁸ Would our view change if the cost to you was only one minute each day? I think the answer is no, and it seems that Thomson would agree. See Thomson's Henry Fonda example ("A Defense of Abortion," 55). Cases where the costs/taxes are minor and the benefit great are controversial, and there is little initial agreement. Would hundreds of violinists, some of them culpable, each demanding a minute of your time be too high a cost? In any case, the sorts of tax systems sketched throughout this paper do not fit the description of minor costs and high benefits.

⁹ Inspired by Gauthier's sixteen Robinson Crusoe cases. See David Gauthier, *Morals by Agreement* (Oxford: Clarendon Press, 1986), 221.

normal workday. Suppose Crusoe could easily hide or defend the efforts of his labor so that the Friends of Friday would have nothing to send. While it is true that the situation of Friday is terrible, the question is does Crusoe have a moral obligation to aid Friday? Would morality require that Crusoe toil for the remainder of his life to satisfy the basic needs of both individuals?

If it is morally permitted to disconnect from the violinist, then it should be permitted that Crusoe hide or defend the product of his labor. If anything, it would seem that it would be more morally permissible for Crusoe to refuse to send aid to Friday than for you to disconnect from the violinist. Your five-year sentence pales in comparison to the numerous years of hard labor faced by Crusoe. But what grounds these moral claims? Why do most of us think that being *forced* to aid the violinist, or Friday in the island case, is wrong? Why would we view the individual who completes this work or service as heroic? There are several plausible answers, but none of them need to interrupt the analysis and the cases to follow.¹⁰

¹⁰ Examples include: *Self-ownership*: Beyond controlling access to and uses of one's body, capacities, and powers, self-ownership is the right to decide the course and direction of one's life. When twelve hours of your life is seized by the Society of Music Lovers each day, or half of Crusoe's work output is seized by the Friends of Friday, many will view this a simply wrong. See Nozick, *Anarchy, State and Utopia*; Eric Mack, *The Monist: Property Rights* 73, no. 4 (1990): 519–43; Cohen, *Self-Ownership, Freedom, and Equality*; Otsuka, "Self-Ownership and Equality"; Brian McElwee, "The Appeal of Self-Ownership," *Social Theory and Practice* 36, (2010): 213–32. *Self-Defense*. The right of self-defense could also be used to support the intuition that individuals should not be forced to aid the violinist or Friday. Self-defense may be understood as a liberty to defend one's property, person, and effects from unjustified physical violence and seizure. What would justify you disconnecting from the violinist or Crusoe defending what he has produced is a right to defend your own life, liberty, and property. See Thomas Hobbes, *Leviathan* (1651), chap. 9; John Locke, *The Second Treatise of Government* (1690), chap. 2, sec. 7; David Wasserman, "Justifying Self-Defense," *Philosophy & Public Affairs* 16 (1987): 356–78; Judith Jarvis Thomson, "Self-Defense," *Philosophy & Public Affairs* 20 (1991): 283–310; Larry Alexander, "Self-Defense, Justification, and Excuse," *Philosophy & Public Affairs* 22 (1993): 53–66; Kai Draper, "Defense," *Philosophical Studies: An International Journal for Philosophy in the Analytic Tradition* 145 (2009): 69–88. *Respect for Persons*. Numerous scholars hold that there is something deeply troubling with treating other human beings as mere tools for our ends. Individuals are worthy of a deep moral respect and this means that they should not be treated in various ways. Respect for persons demands that we not forcibly hook people up to unconscious violinists or require that some toil for others. See I. Kant and A. Wood, "Groundwork of The Metaphysics of Morals (1785)," in *Practical Philosophy* (The Cambridge Edition of the Works of Immanuel Kant), ed. M. Gregor (Cambridge: Cambridge University Press, 1996), 37–108; John Rawls, *A Theory of Justice* (Cambridge: Harvard University Press, 1971); Nozick, *Anarchy, State and Utopia*, 6; Andreas Teuber, "Kant's Respect for Persons," *Political Theory*, 11 (1983): 369–92; Philip Pettit, "Consequentialism and Respect for Persons," *Ethics* 100 (1989): 116–26. *Non-Aggression Principle*. It is wrong to initiate physical violence or threat of physical violence against the person or property of another innocent individual. See Murray Rothbard, *For a New Liberty: The Libertarian Manifesto*, 2nd ed. (Auburn: Ludwig von Mises Institute, 1974/2000); Nozick, *Anarchy, State and Utopia*, 33–35; Loren E. Lomasky, *Persons, Rights, and the Moral Community* (Oxford: Oxford University Press, 1987); David Schmidtz, *Elements of Justice* (Cambridge: Cambridge University Press, 2006); Michael Huemer, *The Problem of Political Authority*, 177; Matt Zwolinski, "The Libertarian Non-Aggression Principle," *Social Philosophy and Policy* 32 (2016): 62–90.

Imagine a tax system that mirrors *Violinist* or *Island*. Note that I am not presupposing a social contract, societal benefits, democratic institutions, or any standing relationships between the individuals in these initial cases. Suppose we had a group of people who would starve unless the efforts of another group were taxed and redistributed. Through no fault of their own these individuals, like the violinist or Friday, lack the capacities and conditions to secure the necessities of life for themselves. Benevolent overseers simply seize the necessary amount of produce or calories and provide for those in need. To make up for these losses, those in the working group have to work twice as long. Rather than seizing the productive efforts of various individuals, the benevolent overseers could also hook up worker circulatory systems with nonworker circulatory systems so that the needed calories could be siphoned off. If this tax system is sufficiently similar to *Violinist* or *Island* in terms of forcing and the loss of value involved, then we will have to conclude that the actions of these benevolent overseers are immoral.

Consider *Violinist* and *Island* again, this time with a slight variation—*Culpable Violinist* and *Culpable Island*. Imagine that the violinist and Friday are culpable for their dire situations. Suppose the violinist could have cured his kidney ill-health by eating right and embarking on a vigorous exercise program. Imagine that Friday could provide for his own basic needs by working harder, longer, and faster than Crusoe. In these new cases, the actions of the Society of Music Lovers and the Friends of Friday are seemingly more egregious. Being forced to aid someone is bad enough. Being forced to aid someone who is morally culpable for his or her situation is even worse.¹¹ The violinist or Friday could even be doubly culpable. For example, imagine the violinist, who could have cured his kidney ill-health by eating right and embarking on a vigorous exercise program, kidnaps and forcibly connects you each day without the help of the Society of Music Lovers.

Imagine a tax system that mirrors *Culpable Violinist* and *Culpable Island*. Once again, we have a group of people who will starve unless the efforts of another group are taxed and redistributed. Once again, we have benevolent overseers seizing and redistributing produce or the actual nutrients found in worker circulatory systems. The difference is that in this case, those in need of goods or calories could provide for themselves. As before, and for the same reasons, the actions of these benevolent overseers are immoral.

In all of these cases, *Violinist*, *Island*, *Culpable Violinist*, and *Culpable Island*, it seems that the essential wrong-making feature is the forcing involved. I

¹¹ Assuming, of course, that the violinist or Friday has not taken on any positive obligations such as being employed at a hospital or as a lifeguard.

doubt if anyone would have a problem with being hooked up to the violinist or giving goods to Friday when such actions are informed and voluntary. Imagine the Society of Music Lovers asks you to voluntarily filter the violinist's blood each day for five years, medical professionals inform you of various risks, and you agree. Many of us would think your gift was heroic, some would think it unwise, but almost no one would maintain that you are acting immorally. Well, this last claim may be too fast. Some could argue that aiding the culpable violinist and Friday will enable and support dependency. This could lead to long-term dependency. Nevertheless, such concerns would not undermine the claim about *forcing* being morally relevant. There might be other reasons for why helping the culpable violinist and Friday is immoral, but if the aid is informed and voluntary, the reasons will not include prohibitions against forcing.

Consider a canonical case of immoral forcing, *Slavery*. Imagine that Pat and Chris inhabit a rather large island with plenty of capacity for the needs of both. Working four to six hours a day, Pat and Chris each collect enough fruit, nuts, and vegetables to lead a comfortable life. Pat tires of this work and, being stronger and smarter than Chris, forces Chris to work eight to twelve hours each day to provide for both of them. Occasionally Pat has to resort to physical violence to make Chris work. Once again, I am not presupposing a social contract, societal benefits, democratic institutions, or any standing relationships between the individuals in this case. I hope we can all agree that Pat's actions are immoral.

Rather than hovering with the whip at the ready, suppose Pat treats Chris as a *Serf*. Chris is free to roam about the island and even take a day off here or there. But each week or month—under the threat of physical violence—Pat collects what is “owed.” While not as bad as *Slavery*, it would seem that Pat's actions are immoral in this case as well.

A tax system that mirrors *Slavery* or *Serf* is equally immoral. Instead of benevolent overseers redistributing the products of workers to others, imagine that capable but lazy nonworkers simply use force and physical violence to make the workers work. If each individual in the forced-worker group puts in eight to twelve hours each day, he or she will produce enough for two individuals. Again, I hope we can all agree that the behavior of the nonworkers is immoral.

Suppose, however, that force is removed from the example. Imagine that the workers simply love working so much that they freely work and give the surplus to the lazy nonworkers. Additionally, assume that this aid will be short-term so that there are no enabling or dependency concerns. If

so, it would seem there is nothing immoral about this system of voluntary taxation.

Taking stock of the argument so far, we can conclude that forcible extraction of benefits from individuals is a relevant wrong-making feature in the cases discussed. Nevertheless, few would object to the voluntary giving of these benefits. The value of what is taken is also a relevant wrong-making feature. Taking items of high or medium value, for example, a kidney or years of someone's life, is relevant to the moral appraisal. Taking items of low value or no value seems to mitigate the wrongness of the forcing involved. Thus, *prima facie*, taxation systems that forcibly extract goods or time from some individuals for the benefit of others are immoral for the same reasons we find the actions of the Society of Music Lovers, the Friends of Friday, and Pat wrong. The wrongness of this extraction is heightened when those receiving the benefits are culpable for their situation.

4. PUBLIC GOODS, RELATIONSHIPS, AND BENEFIT FOISTING

Is there a case where forcing someone to work is morally permitted? I think that the answer is yes. Consider the following case.

Spaceship: Suppose person X lives in a spaceship that was poorly made and is constantly acquiring new holes which are a threat to the spaceship's internal atmosphere. Everyone living in the spaceship spends four hours each day fixing holes in the hull. If X does not spend four hours each day fixing holes, the holes will still be fixed by others who must work harder.

If X refuses to fix holes, it seems that most would think that she has done something morally wrong—something she can be coerced into doing. Suppose her fellows on the ship tell her that she must either fix holes with everyone else or she must get off the spaceship (i.e., attempt to exist unaided in space). Is this an instance of forced labor? It seems that it is, and yet it is morally unobjectionable.

Why is it morally objectionable for person X to refuse to work four hours a day fixing holes—thus forcing others to take up the slack? In the spaceship, fixing holes is a necessity of life, much the same as obtaining food and water are necessities of life. X's actions are objectionable because her refusal—although being able-bodied and competent—forces others to “take up the slack” and provide for her a necessity of life. She is reaping the benefits of the labor of her fellows. The spaceship example contains two kinds of forced labor. Morally unobjectionable forced labor is found in forcing X to fix holes. Morally objectionable forced labor is found in X's refusal to fix holes, thus forcing others to provide this necessity for her.

Alternatively, imagine a case where person X could simply siphon calories from the bodies of her peers via some sort of *Star Trek* calorie transport machine. Rather than working for and securing the needed food to survive, X simply takes the needed calories from those around her. She imposes a calorie tax, and by doing so, forces her fellows to work longer to secure what they need to survive. I hope we can agree that this forcing is immoral. Blocking the use of her calorie transport machine will require X to work to provide her own calories. This latter sort of forcing would be morally unobjectionable. Note that calories, like the atmosphere in the spaceship case, are not values that fall on us like manna from heaven. These values must be produced.

Suppose we change the case so that X suffers a health problem and subsequently cannot fix holes anymore. In this variation, X is no longer culpable for her refusal to work. The question is, do others on the ship owe her this extra work? Could they justifiably seal off her quarters so that only her portion of the ship loses its atmosphere? Many would say that such a proposition would be heartless or cruel, and I would refer them back to *Violinist* or *Island*. Sealing X off in her own leaky part of the ship is no more heartless than disconnecting from the violinist or leaving Friday to starve.¹² If it is morally permitted to disconnect from the violinist, then it would seem that allowing X to die for lack of support is equally permitted. As with staying connected to the violinist, stepping in to cover X's four hours of hull maintenance each day would be noble and perhaps morally heroic, but it would not be morally required.

The atmosphere in the spaceship could be considered a public good and one might argue that if it is morally permitted to force someone to work on the spaceship, why is it not morally permitted to force your average citizen to work to provide other public goods such as lighthouses, clean air, police services, or radio signals. A public good is a commodity or service that is nonexcludable, nonrivalrously consumed, and generally provided by systems of taxation. A nonexcludable commodity is one where it is impossible to exclude others from use or enjoyment. A nonrivalrous good is one where one individual's consumption or use does not detract from someone else's consumption or use. The argument goes, if taxes were not collected to provide for public goods there would be a free-rider problem where nonpaying individuals reap the benefits of their paying neighbors.

¹² Would it not be more moral to freely help someone rather than being forced to provide aid? "The mice which helplessly find themselves between the cats' teeth acquire no merit from their enforced sacrifice." Mahatma Gandhi, Mohandas Gandhi, and Homer A. Jack, *The Wit and Wisdom of Gandhi* (North Chelmsford, MA: Courier Corporation, 2005), 90.

First, as constructed, the atmosphere in *Spaceship* is not a public good, as it is both excludable and rivalrously consumed. We could change the case, however, and imagine that all inhabitants dwell in one big room filled with plants where it is impossible to wall off the atmosphere into private areas. As before, it is a leaky spaceship and X—who is able-bodied and competent—simply refuses to do her share of the work. Again, we might claim that there is nothing wrong with forcing X to work in this sort of case and this shows that some instances of forcings and value extraction are morally permitted.

It is important to note that in this version of the case we have a good that is produced by the collective actions of other individuals and is a crucial necessity of life, such that if everyone does not do their part, some will have to work harder or all will suffer. Moreover, it is assumed that the only way to provide this good efficiently is to employ a central authority or government. This is simply not the case for many canonical instances of public goods. For example, my failure to buy security services from the police does not foist a lack of security on you. Additionally, it is not established that a taxing authority is necessary to provide each of these goods. The content provided by radio waves could be financed via advertisement or subscription services. Light from lighthouses could be provided by docking fees at nearby ports or by other technologies like high-resolution radar. Education could be financed by charity, pay for service, or insurance pools. National defense—even if demonstrated that it is a necessary public good (Costa Rica has no armed services)—could be delivered by voluntary payment mechanisms like a national lottery. Thus, we could simply bite a rather softened bullet in this case. In instances where a public good is a necessity of life, produced and consumed by everyone, and can be produced most efficiently by a central authority or government, then taxing individuals may be justified. Obviously, systems that provide for public goods of this sort would look radically different than current taxing programs.

Finally, imagine that X did not need to consume any of the atmosphere having procured a lifetime stock of oxygen in small tanks before arriving on the ship. Even better, imagine that X had the forethought to plan for this sort of worry. Hopefully, we can agree that forcing X to work in this variation of the case is immoral for the same reasons that arise in earlier cases. Taxing X to provide necessities of life for others, independent of their culpability, takes us back to *Violinist*, *Island*, *Slavery*, and *Serf*.

A critic of the cases so far might complain that all the actors in these situations have no standing relationships with each other. For example, you and the violinist are presumed not to be relatives. If we assumed

close-standing relationships between the actors, then our intuitions might lean in a different direction. For now, consider the following case.

Lazy Kid: Jimmy is a competent, yet lazy child of two hard-working parents. While Jimmy is perfectly competent and 25 years old, he chooses to lay around all day playing video games and raiding the often restocked refrigerator of his parents.

Suppose the parents inform Jimmy that he must move out and provide for himself. Assuming that there are no others willing to allow Jimmy to mooch, this seems like a perfect example of forced labor that most do not find morally objectionable. At a certain time in life, children are expected to move away from their parents and provide for themselves. Past a certain point, Jimmy's parents do not owe him a place to live and a fully stocked refrigerator. What if the violinist was your brother or mother? Do you owe this relative several hours a day for five years? If Friday was Crusoe's father, would Crusoe be acting immorally by failing to toil an extra nine hours each day? I lean toward no in answering this question. It would take a very special relationship between me and a family member before I would agree that disconnecting or refusing to toil would be immoral. Nevertheless, a standing relationship, special or otherwise, is typically absent in the sorts of taxation systems already sketched or the ones to be presented.

A common feature found in liberal tax-and-redistribute societies are the benefits that accrue to everyone. Unlike any of the cases presented so far, the tax systems adopted by modern societies benefit those being taxed. Moreover, many claim that those in the highest tax brackets receive large shares of the benefits of social interaction.¹³ Consider a modification of the violinist case, *Benefiting Violinist*. Suppose the Society of Music Lovers benefits you in various ways prior to the kidnapping. Right before the kidnapping you notice that your house has been painted, your car washed, and fifty thousand dollars has been deposited in your bank account. Upon waking up attached to the violinist for your first engagement, members from the Society of Music Lovers duly note all the benefits that you have received. Nozick writes,

One cannot, whatever one's purposes, just act so as to give people benefits and then demand (or seize) payment. Nor can a group of persons do this. If you may not charge and collect for benefits you bestow without prior agreement, you certainly may not do so for benefits whose bestowal costs you nothing, and most

¹³ This more narrow focus sometimes comes in the form of a biblical reference "To whomever much is given, of him will much be required" (Luke 12:35-48, World English Bible).

certainly people need not repay you for costless-to-provide benefits which yet *others* provided them.¹⁴

Imagine in *Slavery* that Pat provides benefits to Chris. Suppose Pat stands guard and scares off the occasional pirate band while Chris works.¹⁵ What if the benevolent overseers provide security for everyone; workers, non-workers, and overseers alike? If foisting benefits justifies taking time, goods, or even calories from those benefited, then it would seem to also justify forcing competent nonworkers to work. Hopefully, we can all agree that benefiting someone does not justify the actions found in appropriately modified versions of *Violinist*, *Island*, *Culpable Violinist*, *Culpable Island*, *Slavery*, *Spaceship*, or *Lazy Kid*.

Additionally, voluntarily using these foisted benefits would not justify the seizure of goods or services after the fact. Imagine that an unknown benefactor sent you five million dollars and arranged for a free private jet to take you on an extended vacation. After living abroad and traveling the world for several years you wake up attached to the violinist. The Society of Music Lovers has kidnapped you, but they also inform you that the violinist was your anonymous benefactor. Do you owe the violinist or would disconnecting from the violinist be immoral in a case where you accepted benefits? Again, I think it is rather uncontroversial to claim that you do not owe the violinist anything for these gifts. Clearly if the violinist wanted to trade these benefits for your future agreement to provide aid, then this prior contract would bind you morally, and perhaps legally.

5. DEMOCRACY, VOTING, AND THE SOCIAL CONTRACT

The rejoinder that I am drawn to at this point is one word: democracy! In democratic societies we vote about how to share the benefits and burdens of social interaction. Everyone gets a vote, and the will of the majority decides the appropriate share of benefits and burdens. The idea is to join together two factors, accruing benefits and democracy, that will justify taxation and redistribution. But, imagine our original *Violinist* case and add in a small village where the principles of democracy and majority rule have been in place for centuries. After a brief campaign to get out the vote and save the violinist, the village votes unanimously -1 (your vote) to hook you

¹⁴ See Nozick's benefit foisting example. Nozick, *Anarchy, State and Utopia*, 95.

¹⁵ More cynically, what if Pat keeps provoking other states, creating the security needs she is providing.

up and begin your daily sessions with the violinist. I warrant that this would be immoral independent of the vote and the benefits.¹⁶

Moreover, it would be immoral for the village to vote to enslave a minority population and force them to work for the greater good. Adding in numerous culpable violinists and nonworkers, as is true of most societies, strengthens the claims of immorality. Add in waste, fraud, and frivolous benefits like baseball stadiums or walls protecting us from illegal immigrants, and the notion that benefits and democracy justify takings is rather absurd.

Underlying these last worries is the notion that some rights, claims, or obligations are inalienable. Life and liberty, it is argued, should be not be traded, waived, or abandoned because of the resulting profound impact on self-government and individual autonomy.¹⁷ For example, individuals should not be morally or legally permitted to sell themselves into slavery by transferring their rights to life and liberty to another.¹⁸ While we may be worried about *me* selling *myself* into slavery, we should be even more worried about others voting me into slavery. “But we are not talking about selling citizens into slavery or hooking people up to violinists,” a critic would say. “We are talking about taxing income, sales on goods, and property, and redistributing this money.” To demonstrate the weakness of this retort, consider the following case.

Joe and Jill Six-Pack: Joe and Jill work at the Coca-Cola plant near my house. They each work 40 hours a week, get three weeks a year for vacation, and together earn a gross sum of \$150,000 per year. With no kids and their condo

¹⁶ What about individuals who do not get or need the benefits provided by the village. Small subsistence farmers at the edge of town who protect each other and are isolationists. Should they pay taxes for benefits they do not get or want? Super rich hermits may be able to provide for their own security etc.

¹⁷ The notion of inalienable rights plays an important role in the founding documents of the United States and the social contract said to justify political authority. If individual citizens cannot justifiably transfer a right, if the right in question is inalienable, and if the only legitimate source of governmental power is from the transfer of these rights, then the government cannot have the relevant power. “According to this approach, legitimate disagreements may occur between subjects and rulers when alienable rights are involved, but no such disputes are justified over the question of inalienable rights. Government cannot claim any jurisdiction over such rights, because inalienable rights, by their very nature, could never be transferred to the government in the first place.” George Smith, *The American Revolution and the Declaration of Independence* (Washington, DC: Cato Institute, 2017), 115.

¹⁸ See Debra Satz, *Why Some Things Should not be for Sale: The Moral Limits of Markets* (Oxford: Oxford University Press, 2010), chap. 8, 171. While Satz does not use the language of “inalienable rights,” she is providing an argument for why individuals should not be morally or legally permitted to waive, transfer, abandon, or sell specific rights fundamental for equal citizenship. For an argument that all rights are alienable see Adam D. Moore, “Privacy, Interests, and Inalienable Rights,” *Moral Philosophy and Politics* 5 (Fall 2018): 327–55.

paid off, Joe and Jill pay 25% of their gross earnings in federal taxes. Adding in property taxes, sales taxes, state taxes, and city taxes, their total tax burden is something like 35%.

A defender of Nozick's view on taxes would note the wages of roughly three hours of each workday is taken from Joe and Jill and used to fund all manner of projects and services. Fifteen hours per week, roughly sixty hours per month, or 720 hours per year are taken, and this does not represent what might be called income from "soft money." When you "flip" a house or cash in some stock options that have grown in value, it is not obvious that you have invested a lot of time and labor in these gains.¹⁹ Joe and Jill, on the other hand, are laboring and sweating for their wages. We are talking about running pallet jacks, lifting boxes, sweeping floors, and keeping up with a work quota of shipping so many cans of Coke per hour. This is equivalent to thirty complete 24-hour days or ninety work days each year. This case appears substantially similar to *Violinist*, *Island*, *Serf*, or the other cases already discussed.²⁰

At this point, one might argue that unlike *Violinist*, *Island*, *Slavery*, or any of the other cases discussed, Joe and Jill could simply quit working or limit their work hours so that they fall below the poverty line and do not have to pay taxes. Joe and Jill are not actually *forced* to work. There are two ways this could go, and we will take them up in turn. Consider a new case.

Village 1: In this village, where the principles of democracy and majority rule have been in place for centuries, workers are taxed at a 35% rate. Workers who subsist below the poverty line pay no taxes. There are numerous violinists, some culpable and some not, who are supported by the workers. Joe and Jill, as well as other workers, become tired of this arrangement, quit working, and go on public assistance.

As the tax base shrinks and public assistance programs become overrun, the basic needs of most villagers will go unmet. Realizing they will starve, Joe, Jill, and the other workers begin producing just enough to survive.

Village 2: In this village, where the principles of democracy and majority rule have been in place for centuries, workers are taxed at a 35% rate. Workers who

¹⁹ But there are risks involved in "flipping" houses. House values may decrease, labor costs increase, or both, leaving buyers stuck with substantial losses.

²⁰ In fact, part of what makes Marxist attacks on how capitalists harvest surplus-value from labor trades on the intuition that there is something wrong with forcibly taking labor from individuals. Karl Marx, *Das Kapital*, 3 vols. (1867, 1885, 1894, Hamburg O. Meissner, 1919), chaps. 4-8.

subsist below the poverty line pay no taxes. Joe, Jill, and the other workers intentionally survive at a subsistence level and work the bare minimum.²¹

Rather than eating out at restaurants or taking in a movie, Joe and Jill watch old VHS tapes, read books purchased for pennies from the local thrift shop, and grow most of their food in a backyard garden. In *Village 2*, prospects for nonworkers, culpable nonworkers, violinists, and culpable violinists, are grim. With no surplus to redistribute and no surplus in the system to seize, those who might redistribute goods to those in need would have few options.

A policy of disengagement could be enacted where those in need are left to die as in *Violinist*, *Culpable Violinist*, *Island*, *Culpable Island*, *Spaceship*, and *Culpable Spaceship*. The leaders themselves could volunteer to provide aid to those in need. Additionally, kind-hearted people of all sorts could freely work to aid those less fortunate. Capable individuals, like Jimmy from the *Lazy Kid* case, would likely not be supported. As noted in the *Culpable Spaceship* case, “forcing” capable individuals to provide for themselves is morally permitted. Being “forced” by nature to provide the necessities of maintaining a living organism is not the same as “forcing” someone through the use of violence or physical coercion, like *Violinist*, *Slavery*, or the other cases.

Lastly, village leaders could appropriate some of the productive efforts of the workers driving them below subsistence level living. To make up for this difference, workers would have to work more. Those workers who defend or hide the products of their labor from the taxing efforts of village leaders would be *forced* to contribute. If force and physical coercion were not used, then the village would be thrust back to either voluntary labor in support of others or letting those less fortunate die. Understandably most of us would view this last option as unthinkable immoral. But so is forcing other individuals—by taking pieces of their lives, efforts, and labors—to provide the necessities of life for others. Again, simply review *Violinist* or *Culpable Violinist*.

Consider what might be called the “*love it or leave it*” rejoinder. On this view, if you do not like paying taxes, you are invited to leave the society. If you stay, however, then you cannot complain about forced takings. Since we each have a choice to leave, there is no actual *forcing* involved in “forced taxation.”

As with the other replies noted above, I do not think this response will work. First, there are vast numbers of individuals within any society who

²¹ This case parallels the worker strike in Ayn Rand’s *Atlas Shrugged* (New York: Random House, 1957).

lack the means to pack up and leave. Second, living abroad does not automatically release citizens from tax burdens. For example, in some cases, individuals living in foreign countries still have to pay U.S. taxes even though these folks do not benefit from U.S. society. Third, it is not exactly clear where those who would leave could go. Imagine the leaders in *Village 2* told you to get hooked up to the violinist or be on your way. So off you go to a village down the road, where the leaders inform you that they have a violinist who needs saving as well. Oddly, surveying the globe, you notice that there is virtually no place you can go where there are no violinists or culpable violinists in need of saving. Imagine Pat informs Chris, in *Slavery*, that Chris may leave the island and venture to any number of nearby islands. Alas, no matter where Chris lands, a new master stands with a whip at the ready. To say that Chris's "choice" to stay with Pat mitigates the wrongfulness of the forced labor in *Slavery* is rather empty.

Moreover, it is not like any village actually makes the right of exit easy (imagine if states had to compete for citizens!). Off you go to some foreign land only to be served with a tax bill from *Village 2*. Many villages demand an exit tax as well as requiring exit fees to be paid. For example, the U.S. charges a \$2,350 fee for *renouncing* citizenship. Moreover, if you make too much money or have too much in assets, the U.S. treats the sale as a capital gains tax, which is owed even after leaving.²² Additionally, paying the exit fees and renouncing citizenship does not absolve your U.S. tax burden. Years later while visiting relatives in *Village 2*, you could be informed of your debt and summarily hooked up to a violinist.

Consider *love it or leave it* joined with a *social contract*. Taxes are justified because citizens agree to them as part of a social bargain. In return for the benefits that society bestows on the fortunate—and by using the goods and services offered by society—these individuals are indebted and agree to this contract. But we have already addressed these issues in the case where you voluntarily use benefits provided by the Society of Music Lovers. To put the point another way, no one would think this argument is any good within the violinist case. Additionally, no one has actually signed this social contract.²³ Minimally, for a contract to generate moral and legal norms it must

²² Robert Wood, "U.S. Has World's Highest Fee To Renounce Citizenship," *Forbes*, October 23, 2015, <https://www.forbes.com/sites/robertwood/2015/10/23/u-s-has-worlds-highest-fee-to-renounce-citizenship/#7e4ad28847de>.

²³ If there was universal consent in fair conditions and where competent adult individuals had numerous competing options (for example, suppose any U.S. citizen could easily move and there were a wide range of options, Marxist utopias, socialist states, crony capitalist states, etc.), then there would be no forcing and no unjustified extractions of time and effort.

take place in conditions that are fair and where the parties to the contract have enough information. For example, withholding crucial information (the “car” you are about to buy is a shell with no internal parts) or threatening someone (pointing a gun at someone to ensure they sign the contract) would invalidate whatever moral norms that might typically arise in a proposed contract. How would any of this work related to a social contract? Moreover, there may be individuals who simply “don’t use the facilities” so-to-speak. Not only have they not agreed to pay any taxes, but they also do not consume any societal benefits.

Somewhere in the cases between *Violinist* and *Village 2*, we might want to ask, “what about the children?” Suppose a couple successfully becomes pregnant and brings a child into the world. A travesty occurs though, where the parents are accidentally killed and no one will step forth to care for the child. A system of taxation is necessary to take care of these children or perhaps those unable to care for themselves.

Once again, I would note that these concerns have been addressed in earlier cases. The violinist or Friday could be a child, and it is not obvious why solutions must include forcings and the taking of time, life, or other valuable goods. Perhaps the primary responsibility in such cases should reside with the parents. How can they be responsible given their assumed demise, you might ask? We could insist that those who have kids buy a shared risk insurance policy to be triggered in emergency situations. We do this with automobile insurance, and we do not require those who do not drive to buy a policy. We could ask family members to step forward with aid. We could fund assistance via a national lottery or some other sort of voluntary giving program. While most of us have shared and strong moral views about helping others in emergency situations, there is a rather large gap between emergency aid—for example, pulling a drowning child from a pool of water—and being morally required to care for that child indefinitely. Still further afield would be requiring aid that approaches the highest levels and at great personal cost. Finally, providing for those in extreme need would not require anything remotely close to the levels extracted by current systems of taxation.

6. THE SOCIAL NATURE OF INCOME ARGUMENT

One final argument to consider is the view that income is a sort of social construction. When demand for what someone provides increases, the monetary value of that individual’s labor goes up. Thus, the effort expended to create some value may remain constant or even decrease as technology

adds efficiencies, but the price the producer can earn may increase substantially. This “market price” is justifiably subject to taxation and redistribution. The idea here is that incomes are social products that individuals have little or no moral claims over. These incomes are produced by society and social interaction and thus taxation is not, in essence, taking anything from laborers.

The use of “income is a social construction” has always seemed perplexing. First, would such a retort work in the original violinist case? Suppose someone claimed that the market price for using individual circulatory systems for filtering blood was subject to market fluctuations. In fact, suppose there are numerous violinists each needing to use your circulatory system. How would the fact that demand is high justify seizing some of your surplus as taxes? Moreover, why would burdens not create reverse demands? Suppose social interaction causes a devaluing of someone’s labor. Perhaps through information sharing, what was once a trade secret and the source of income, is now undermined. If the benefits of social interaction are “owned” by society, then the burdens should be as well.

Second, how does it follow that because there is a surplus of value generated through social interaction that somehow “society” owns or has moral claims to this surplus? Imagine a simple case whereby planting a rose garden in my front yard I increase the value of your property next door. If you do not like notions of property, then just imagine a case where my simple presence creates a benefit for you. What is the argument that these benefits should be paid for by forced transfers from you to me? This seems to be a foisted benefit argument in new clothes.

Third, it is doubtful that the notion of “society” employed in this view is clear enough to carry the weight that the argument demands. In some vague sense, we may know what it means to say that Lincoln was a member of American society or that Aristotle’s political views were influenced by ancient Greek society. Nevertheless, the notion of society is conceptually imprecise—one that it would be dubious to attach ownership or obligation claims to. Those who would defend this view would have to clarify the notions of society and “social product” before the argument could be fully analyzed.²⁴

²⁴ This reminds me of the defender of the first cause argument for the existence of God—who rides the principle of sufficient causation to a certain point and then conveniently abandons it. Every event or object needs a sufficient cause and nothing is self-caused, *except God*. The proponents of the shared culture view are guilty of a similar trick. Shared culture and social benefits are sufficient for undermining antitaxation positions, but conveniently not strong enough to undermine student desert for a grade, criminal punishment, the wrongness of violating a marriage contract, or other sorts of moral evaluation.

Finally, as hinted at with the distinction between “soft-money” (house flipping) and the hard work that Jack and Jill generate, it could be argued that by providing and backing a nationwide currency transaction costs are minimized and productivity enhanced. As Adam Smith writes, “The judicious operations of banking, by providing, if I may be allowed so violent a metaphor, a sort of wagon-way through the air; enable the country to convert, as it were, a great part of its highways into good pastures and corn-fields, and thereby to increase very considerably the annual produce of but make it its land and labor.”²⁵ While monetary instruments increase productivity and value—if nothing else by reducing transaction costs—individuals may still opt out of this system by remaining “off-grid” and thus keep their tax burden low.²⁶ The idea here is that taxes on those advantaged by a nation’s monetary policy are justified in part because of the benefit and in part because of the freedom to opt out of this system.

There are several replies to this sort of position. First, it is another example of a benefit foisting argument, although with an “opt out” provision. But it should be obvious that modern states do not make it possible to disengage from these foisted monetary institutions. Bartering without paying taxes is illegal in the US. So off-grid hermits could not exchange goods and services with other hermits or tax-paying individuals without being subject to income taxes. Most nation states include some sort of property tax. Thus, even those who do not take part in the monetary system have to pay. Additionally, most nations make it illegal to coin or use a private currency.²⁷ Note, as well, how cryptocurrencies, like BitCoin, offer private solutions with much lower fees when compared to government-backed currency.

²⁵ Adam Smith, *The Wealth of Nations*, bk 2, chap. 2, <https://oll.libertyfund.org/titles/smith-an-inquiry-into-the-nature-and-causes-of-the-wealth-of-nations-cannan-ed-vol-1>. Thanks to an anonymous reviewer for voicing this worry and providing the reference.

²⁶ It bears mentioning that “fiat currencies” that lack use value are, nonetheless, grounded in the production of goods and services necessary for human well-being. No one would agree to use fiat money if it could not, at some point, be exchanged for commodities that satisfy basic human needs.

²⁷ See Richard Timberlake, “Private Production of Scrip-Money in the Isolated Community,” *Journal of Money, Credit and Banking* 19 (1987): 437–47. See also, George Selgin, *The Theory of Free Banking: Money Supply Under Competitive Note Issue* (Lanham, MD: Roman & Littlefield, 1987).

7. CONCLUSION: CAN THERE BE A MORAL SYSTEM OF FORCED TAXATION?

Admittedly, we could cook a case where the tiniest bit of forced taxation yielded massive and direct benefits to the payer. Perhaps in a case like this, the wrongness of the forced tax would be sufficiently outweighed by the benefit. But this is not the way tax systems work. In the U.S. and most countries, vast sums are wasted, spent on frivolous projects, given to foreign states, or used to fund military actions to support a vacuously broad notion of “national interest.” This last point bears repeating. If benefiting along with a social contract is strong enough to justify forcibly taking things of value from some people to aid those in need, then it is hard to see why such considerations will not also justify providing security, putting up a wall to keep illegal immigrants and drugs out, or buying another one hundred F35 airplanes at \$85 million each. Perhaps a moral system of taxation is possible, but it would look radically different than models currently in use.

Violinist shows that forcibly kidnapping someone and hooking them up to a violinist for several hours each day is immoral. Engaging in this behavior when the violinist is culpable is even worse. These claims are revisited in *Island* and *Culpable Island*. Forcing and value seizure are implicated in these cases as well as in *Slavery*. Except in cases of enabling where the receivers become weak and dependent, voluntary taxation is *prima facie* permitted. *Spaceship* shows that not all forced labor is morally objectionable. Forcing others to provide necessities of life for you is morally objectionable, while forcing you to provide for your own necessities is not. Forcing others to provide the necessities of life for you when it is the case that you are capable but unwilling is more objectionable. *Lazy Kid* shows that being related to the “forcer” does not mitigate the wrongness. *Benefiting Violinist* demonstrates that receiving benefits does not mitigate the wrongness of forcing, while *Violinist with Voting* shows that majority voting does not help. *Joe and Jill Six-Pack* brings up the often-heard reply that forced taxation does not really require any forcing. Joe and Jill could choose not to work. *Village 1*, *Village 2*, and *Love It or Leave It* drive home the point that taxation schemes will almost always end up forcing some to work for others. Sprinkling in culpable nonworkers and violinists in these cases shows how this forcing is even more problematic. The *Social Nature of Income* argument for taxation fails for several reasons. As noted, it is a version of a benefit foisting argument, assumes the notion of “society” is well defined, and society can own or be obligated for the use of income. Additionally, when considering monetary policy, the position smuggles in more forcing.

Instead of taking bits of Joe and Jill's working life a little at a time, what if we could simply take energy and time from their lives. Imagine that each individual is born with an energy *life clock* that roughly indicates how much time they have remaining in their life.²⁸ Most individuals get something close to eighty years, or 29,200 days, and this number can decrease or increase a bit by what might be called "dirty" or "clean" living. Some unlucky individuals only get fifty years or less. These latter individuals start off with eighty years but then wake up one day to a cancer diagnosis, or some other ailment, and find their life clock has diminished to a few short years.²⁹

Rather than putting Joe and Jill through the drudgery of working the sixty hours each month that is taken from them, suppose we could just take the time off of their lives, redistribute this energy, or trade it for other commodities. Cutting out the tax collector and all the associated overhead makes this system efficient. Moreover, life clock technology and energy siphoning make adjusting the tax system easy.

Suppose villagers vote to collect energy and life from different groups at progressive rates. The bottom 51% of earners vote that the top 49% pay a graduated and ever-higher life and energy tax. Those who earn more have more of their energy and life taken away. When Jill gets a big promotion moving from the middle class to a top tax bracket, she notices immediately that she has less life to live. Again, it is fairly obvious what would happen in this case. Jill and the other villagers would attempt to earn at a level where their lives and energy were not taxed. Very quickly we would be back in *Village 2*.

You might be wondering, why not energy and life tax everyone at exactly the same rate, even those not working?³⁰ This pool of energy could be sold for goods and services with the products going to those in need. If harvesting taxes was not tied to working or income, and *if helping those in need was such an overpowering moral imperative that it justifies wage-slavery, forcing, and violence*, then it would seem that this new system would be much better. For starters, those who enjoy working, creating, and innovating would not be penalized for their preferences any more than those who prefer working the bare minimum and watching sunsets. Those who choose not to work at all and

²⁸ Similar to the dystopian movie *In Time* (2011).

²⁹ Would those who champion progressive taxes do so in this case? For example, those with more life remaining should have to pay more.

³⁰ This is similar to what is called a "poll tax" or a "community tax." Note, I am not suggesting, as was historically done in the US, that failure to pay poll taxes should result in forfeiture of the right to vote.

those who cannot work would equally be on call to provide for the common good. And most importantly, every time a politician decided to fund a new war, stadium, or pork project, he would see a bit of time and energy come off of his life.

Charles Baudelaire once wrote “La plus belle des ruses du diable est de vous persuader qu’il n’existe pas” (“*The devil’s finest trick is to persuade you that he does not exist*”).³¹ It took centuries of staring slavery in the face before the slow march of moral progress swept it aside. At one time taking slaves as fruits of conquest and war or viewing other humans as nonmoral beings was widespread. Whether their rights were forfeited because of engaging in hostilities or because some race was deemed not to have any rights, our counterparts in centuries past were comfortable with institutions of slavery and forced servitude. The violence was too visible to ignore, however. Books, education, technology, and contact with different cultures prompted a reexamination of what was hidden in plain sight. Few now believe that owning another person and forcing her to work is morally justified.

Tax withholding is the finest trick the redistributionist ever devised to hide the violence of taxation. Imagine that we did away with tax withholding rules. Each year anyone who owed taxes would have to write out several checks and send them off to city, state, and federal collection agencies. Imagine all of this was transparent. Each of us had to wear a tax hat that indicated how much or how little we paid that year. I should guess that there would be unrest by those who work up to a third of each year for others, be they the poor, stadium owners, rich politicians, or those receiving corporate welfare.

Consider a different tax system altogether—one that would not run afoul of the argument thus far. Suppose we set up a 100% inheritance tax upon death.³² In this case, there is no forcing involved and no loss of value to you. The violinist using your kidneys after your death seizes no value from you because you no longer exist. Fair enough, the arguments offered so far would not implicate such a system, but it is also true that very little tax revenue would be collected. Such a tax system would obviously incentivize tax avoidance behavior just like substance farmers in *Village I/II*. Using up your kidneys, contracting with others to harvest them after your death, giving your wealth away, setting up a trust, not accruing any wealth, or

³¹ Charles Baudelaire, *Paris Spleen* (New York: New Directions Pub. Corp., 1869).

³² I would like to thank an anonymous reviewer for proposing this case as a counterexample to consider.

simply spending it all, would leave little to harvest for new baseball stadiums, foreign wars, border walls, or social welfare programs.

Imagine our society did not accept money for tax payments. Suppose each paycheck, income statement, and sales receipt, came with a number of hours or days you “owed” society. Raking leaves in the public park, picking up trash along the roadside, or rebuilding truck engines for the city, are some of the ways you could work off your debt. Some would have to work off their social debt for three months each year, others would work less or not at all. Those who owed but refused to work, Joe and Jill for example, would be forced. Obviously, this new tax payment system would be horribly inefficient, but brutally transparent.³³

³³ I would like to thank Mark VanHook, Scott Rothwell, Ken Himma, Claus Pörtner, Julie Howe, and Alan Moore for comments, suggestions, and criticisms on early drafts of this paper. This paper was presented at the APA meetings, January 7–10, 2019, New York. Thanks to Benjamin Arah, Naomi Dershowitz, Michael Reno, and the other session participants for comments and criticisms.

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