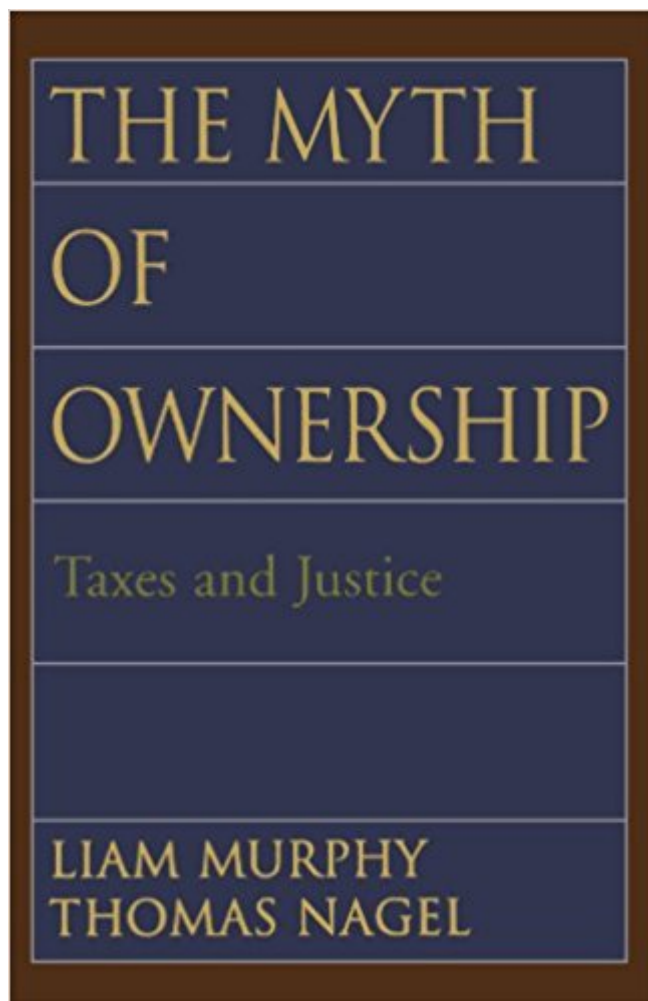


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The Myth Of Ownership: Taxes And Justice



Synopsis

In a capitalist economy, taxes are the most important instrument by which the political system puts into practice a conception of economic and distributive justice. Taxes arouse strong passions, fueled not only by conflicts of economic self-interest, but by conflicting ideas of fairness. Taking as a guiding principle the conventional nature of private property, Murphy and Nagel show how taxes can only be evaluated as part of the overall system of property rights that they help to create. Justice or injustice in taxation, they argue, can only mean justice or injustice in the system of property rights and entitlements that result from a particular regime. Taking up ethical issues about individual liberty, interpersonal obligation, and both collective and personal responsibility, Murphy and Nagel force us to reconsider how our tax policy shapes our system of property rights.

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Customer Reviews

"The thoughts in this book deserve examination, especially the views of Nagel and Murphy on the self-interest each taxpayer reasonably has in the social justice purchased by hard-earned money....[They] offer ideas that would improve the national debate."--David Cay Johnston, *New York Times Book Review*"Murphy and Nagel claim that pretax income is a myth, and, as such, has no moral significance.... The Myth of Ownership significantly increases the sophistication of the discussion [fairness in taxation]."--*Michigan Law Review* Their research is impressive, their reasoning precise.... should be on every public economics reading list."--*Journal of Economic Issues*

Liam Murphy teaches law and philosophy at New York University. He is the author of *Moral Demands in Nonideal Theory*. Thomas Nagel teaches law and philosophy at New York University. He is the author of *Moral Questions, Equality and Partiality*, and *The Last Word*.

I found Murphy and Nagel's discussion of libertarian views on taxes fascinating. It has become common practice for anti-government policymakers to define any form of tax increases or government economic action as tampering with the "natural" order of things. But what I found the most fascinating about the authors' criticism of libertarianism is the ideology's implication that market is a natural arrangement that exists independent of government. But I agreed with the authors' explanation that what makes our market exist as a place for the exchange of goods and services is a government and legal system that protects private property and maintains an elaborate system of defining the terms of relationship among the market actors. In addition, what the authors do not directly mention are all the other benefits derived from government that significantly contribute to wealth creation, such as roads, energy resources and fundamental infrastructure in telecommunications and transportation. What many seem to take for granted is that such a system costs money, and taxes are critical to satisfying that requirement. In other words, while ardent libertarians would argue that any form of government tax or regulation would move us away from some purist notion of a free market, such a market cannot exist outside of a system of laws that would define it and a government that would maintain it. As both an economist and an attorney, I found this book quite compelling and enlightening. I highly recommend it.

Although the title is *prima facie* misleading, this is a truly excellent book. It should be read by everyone in a democratic society in order to graduate high school. The society would then benefit from a populace that could engage in political discourse without naive, spurious notions of 'everyday libertarianism' at play in the background- such notions doom the discourse to incoherence if they are not corrected, as Nagel/Murphy compellingly and clearly demonstrate. The central thesis the authors put forward in the wake of the discarded familiar attempts at Tax Justice, is this: you have no property rights over your pre-tax income, since taxes are the part of public policy that defines how much of your income you actually own (the after-tax part), and how much is simply incurred as a side effect of operating within a (necessarily) tax-funded market economy, and that the 'fairness' of a system of taxes can only be judged by the system's effect on the after-tax distribution of wealth and/or welfare in the society, according to, say, the Rawlsian Difference Principle.

It makes one better understand society and what we owe it.

"A self made man is just not admitting where he got all the parts" This quote by John Kenneth Galbraith is one of the most succinct and important in regards to the myth of the heroic producer who made every dime of his money entirely on his own, and owes nothing to the society that made his wealth possible. Do not listen to the reviews that claim the book argues that all that we produce "belongs to the government," along with a parade of other strawmen arguments trotted out by those dissatisfied by its thesis. It does not claim that. It does not make that argument. Its claim is that we do own the fruits of our labor to the extent that we contributed to the creation and production of that production - but that, to some degree, we own back into the society that created the infrastructure that allowed that production to be possible. The book is the most informative I have encountered in regards to articulating the importance of a system of public goods for meeting the needs of society as a whole. In reality, without some method of collective enforcement of the rights we hold so dear, you wouldn't have the privilege of arguing on the internet from the comfort of your own own. It is the greatest book I have seen pointing out the flawed and unrealistic religion that is Libertarianism. This book points out why the alleviation of poverty helps everyone. Why you benefit in a world where the poor are taken care of. Why social goods created by collectively pooled resources allow us all to enjoy more wealth. Why courts, laws, patents, and enforcement make it possible to produce to begin with. Why education is the wellspring of all the progress we hold so dear from the onset. Until someone can produce for me a person who got rich in a Capitalistic society with no infrastructure, property rights, patents, educated workers, national defense, roads, sewers, water, airports, and countless other public goods woven into the very basic fabric of our wealth creating society, the charges levied against this book are invalid. Someone flippantly said "This book just says without Uncle Sam, you please, do not listen to the Randists and Tea Party Right wing nuts who denigrate the book. Read it and come to your own conclusion. Not everything is captured by market signals. The greatest and wealthiest countries learned long ago, that taxes are a way for us to do big, hard things that make us all better off, which cannot be achieved by any one person alone. It's the Libertarians who want something for nothing. They want to enjoy a society and wealth made possible by billions of investments in Infrastructure, for free. They are the ones wanting welfare. Not the other way around. We do own the fruits of our own work. But we owe some of that, to the framework that made that possible so that wealth creation can remain possible. This book is a beautiful articulation of that fact. Humans have traded things back and forth for their own benefit

since our species has been able to walk upright. No one disagrees with this. A world with no government would be possible - and has indeed existed before. Some would succeed brilliantly in such an anarchistic world. But the price for not being at the top would be far crueler, far harsher than we have today. It would amount to a lottery where the very best and strongest would enjoy a possibly very glitzy and dominant position (To the extent that modern technology would even allow that - basic research, and technology from public funding has contributed to a vast degree of the advancement we have today), but the rest would languish in a terrible, brutish and uncertain world with no way to keep the strong from crushing the under the them. Libertarians and tea partiers recognize only the monopoly of public power. For some reason, the idea of private power as a coercive force is utterly invisible to them.

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