



REVIEW ARTICLE

Changing the Course of Tax Narrative: Relationality, Sociality, and Postcapitalist Possibilities

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ABSTRACT

This study seeks to challenge the mainstream understanding of taxes and argues that the theoretical foundation of tax narratives should be reconstructed with a critical eye. By broadening the scope of theoretical context, the study expands on the purely economic conceptualization of taxes that has dominated the tax literature to date and introduces alternative interpretations that transcend mainstream barriers. In this context, starting from the argument that taxes cannot be understood solely through the realm of coercion the paper explores the integral role of taxes in shaping the modern fiscal state while highlighting their connections to broader concepts, such as "social transformation," "ideology," "class conflict," and "the human individual." Through these efforts, the study seeks to enrich the existing tax literature and concludes with "five theses" that encourage readers to view taxes through the lenses of "relationality" and "temporality," and proposes a radical shift in the discourse surrounding tax debates within the context of postcapitalism.

Keywords: Tax, Public Finance theory, Fiscal sociology, Fiscal anthropology, Postcapitalism

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1. Introduction: Putting “Taxes” into the Core of Social Sciences

Asking anyone anywhere in the world at any time to define taxes will typically yield a simple, if not precise definition. These definitions will undoubtedly include a broad range of ideas, including taxes as a civil duty, a tool of oppression, a rule to be obeyed, or something to be refused. This variability is not unique to taxes; in the grand tradition of the social sciences, almost all subjects are inherently contradictory and lead to disparate interpretations. However, despite the vast literature on taxes the concept remains surprisingly under-theorized, strictly confined to the context of “pure economism” and “coercion,” and defined by its compulsory and unrequited nature. The present study seeks to expand the theoretical framework of taxes by enacting a shift away from strict economic and coercive definitions and toward a more nuanced understanding.

Rejecting an abstract interpretation and transcending traditional boundaries, an introduction to tax phenomenon can be metaphorically derived from Akaky Akakievich, the protagonist of Gogol's short story “the overcoat,” and his existential relation with the garment. Throughout the story, the reader notices that the overcoat and Akaky's existence are inextricably linked; this fictional interaction serves as a poignant analogy of the existential relationship between the state and taxes. Consequently, taxes underpin the conceptual mechanism that shapes the fundamental nature the state. In an academic environment where social sciences succumb to a rigid “economization,” emphasizing the state-making role of taxes deserves praise. Nevertheless, this explanation can only account for a small part of the tax odyssey. Bearing in mind that “[e]ach moment of human history is, to a greater or a lesser degree, an open-ended situation” (Bauman, 1976, p. 10) and acknowledging the myriad possibilities awaiting exploration , additional facets of the phenomenon are yet to be unveiled. In essence, the potential for greater insights lies uncovered in tax relations:

Historians know that taxation has been a pivotal source of conflict ... and that taxes have been central to the formation of civic identity across place and time. Sociologists know that *nearly every issue* [emphasis added] runs through the issue of taxation (Martin et al., 2009, p. 1).

Joseph A. Schumpeter (1883–1950), an influential political economist widely recognized as one of the twentieth century's foremost intellectuals in the field of economic history and theory, was keenly aware of the profound and far-reaching influences exerted by taxes:

The spirit of the people, its cultural level, its social structure, the deeds its policy may prepare – all this and more is written in its fiscal history, stripped of all phrases. He who knows how to listen to its message here discerns the thunder of world history more clearly than anywhere else. (Schumpeter, 1991 [1918], p. 101).

Furthermore, Schupempeter clearly outlines the fundamental path that a researcher in public finance ought to follow, asserting: “The public finances are one of the best starting points for an investigation of society.” Drawing on Schumpeter’s compelling argument regarding the transformative influence of taxes in shaping the destinies of nations, we can confidently state that the central thesis of this study is succinctly encapsulated in a single proposition : Tax matters more than we have been told.

Guided by the principle of a revolutionary reconceptualization of tax frameworks, this study is divided into three distinct sections, each systematically exploring the nuanced perspective that extends beyond conventional tax definitions. The following two sections offer introductory narrative accounts that showcase the range of areas influenced by the concept of taxes, while also providing a historical framework for the intertwining of capitalism and taxation. Finally, the last part of the study sketches the broad outlines of alternative interpretations for tax phenomenon.

2. “Painting the Devil”: Moving Beyond Boundaries

Although our initial argument addresses the central role of taxes in shaping the modern state through the concept of “world-making through taxation,” it is evident that the discourse surrounding taxes has regrettably succumbed to oversimplification, confined within the narrow boundaries of mainstream economics. Consequently, this concept has remained relatively static,

predominantly explained in economic terms within the limitations of traditional interpretations. According to the well-established definition by the Organization for Economic Cooperation and Development (OECD), taxes refer to “compulsory, unrequited payments to the general government.” In this context, the term “unrequited” signifies that taxpayers do not receive benefits from the government precisely commensurate with their contributions (OECD, 1988). Hugh Dalton, a notable British public finance economist and prominent member of the Labour Party, defines taxes as “a compulsory contribution imposed by a public authority, irrespective of the exact amount of service rendered to the taxpayer in return, and not imposed as a penalty for any legal offense” (Dalton, 2003 [1922], p. 32).

The field of public finance has been characterized by a limited range of definitions for taxes that are often nearly identical with minor changes. For example, Plehn (1921), a professor of public finance, builds his argument on Seligman’s implications and asserts that taxes are “general compulsory contributions of wealth levied upon persons, natural, or corporate, to defray the expenses incurred in conferring a common benefit upon the residents of the state”(p. 59). Similarly, Shirras (1925), in his book titled *The Science of Public Finance*, states that taxes are paid for “the participation in common benefits and not for any special advantages enjoyed by the taxpayer” (p.113). Even the leading figure in the Italian public finance tradition, *la scienza delle finanze*, De Viti De Marco (1936) grasps taxes as “a share of the income of citizens which the state appropriates in order to procure for itself the means necessary for the production of general public services” (p. 111).

As the careful reader must have noticed, there is a prevailing consensus within the literature regarding the traditional definition of taxes. Nevertheless, confining the definition of taxes to this traditional framework neglects the intricate realities of the contemporary world, marked by swift and substantial transformations in virtually every facet of life. In view of this, the present study seeks to expand on the narrow definitions in the literature by widening the scope of the term. First and foremost, the field of taxes can be conceived as one of the most perpetual and widespread relationships that exist between citizens and the state, exhibiting

a dynamic and pervasive nature that constitutes a central element in comprehending modernity (Mumford, 2019, p. 12). With its lurching dynamism, marked by its capacity to drive both warfare and the construction of the modern state, taxation harbors a potential significance far surpassing initial perceptions. Taking a radical stance, Mehrotra (2017, p. 284–285) contextualizes taxation within its historical context, emphasizing its pivotal role as the lifeblood of the modern liberal state. By echoing Pierre Bourdieu's famous metaphor, "the right hand and the left hand of the states," Mehrotra explains the relative superiority of generating public revenue and states that the modern state's existence hinges on the presence of an effective and permanent mechanism of generating public revenue:

Taxation is the one policy area without which nearly all of the other functions and aspects of the state would be *impossible* [emphasis added]. Conversely, most failed states can frequently trace their dysfunction to an inability to generate public revenues in a fair and effective manner... Thus, to continue the Bourdieusian metaphor, the administration of fiscal policy may represent the forearms of the body politic with taxation as the *lifeblood* [emphasis added] of the modern liberal state (Mehrotra, 2017, p. 284–285).

Bob Jessop, a prominent contemporary professor specializing in state theory and political economy, provides a nuanced examination of the nexus between the state and taxes. According to Jessop (1993), taxes serve as the lifeblood of the capitalist state, rendering it fundamentally a Schumpeterian tax state. This conceptualization underscores the unequivocal role of the incremental augmentation of taxes in the establishment of the modern state, initially through tax collection during times of war and subsequently the sustenance for national defense. Nonetheless, while it is commendable to regard taxes as a significant political and social factor throughout history, explaining tax theorizing purely through historical or state-centric perspectives is still insufficient.

Given the aforementioned details, a wide variety of questions are expected to be answered. Tax, in one form or another, is the principal means by which the state collects and redistributes wealth. As Saez and Zucman (2019) note, collected taxes are redistributed by the government to real people in the form of cash, in kind benefits, or through the wages of public sector employees. Taxation; thus, emerges

as a central theme deeply embedded in distributional relations. In Marxist terminology, taxes are expected to be levied on a particular “class.” This raises the pertinent question of who, or which class, ultimately bears the weight of taxes? The history of capitalism shows that the tax burden is often shifted to the working or the middle-class. To put it baldly, the question at hand is straightforward: will the wealthy be taxed, or will the 99% of the population shoulder the burden?¹ Indeed, this question reflects widely known rhetorical slogans: “How does the government spend ‘my’ taxes?” and “Where do my taxes go?”

Moreover, we are acutely aware of the critical role that taxation plays in establishing relations between the state and its citizens. As articulated by Björklund Larsen (2018) in her influential book *A Fair Share of Tax: Fiscal Anthropology of Contemporary Sweden*, “[t]axes can be utterly boring, as can many, many other subjects. But if we think about taxes as forging social relationships, the perspective changes.” Likewise, Sheild Johansson (2020) elaborates further on the concept of fiscal anthropology by stating that “[t]axes exist in political and cultural contexts where they shape social relationships and take on diverse meanings.” To that end, it is paramount to broaden the scope of tax debates to incorporate their inherent “diversity” and “complexity.” Sven Steinmo, a professor of political science at the University of Colorado, emphasizes this point, noting that “[t]he politics of taxation is one of the most important policy concerns in the modern industrial state; yet we know very little about it” (Steinmo, 1993, p. 1).

Given that taxes are often narrowly examined through a “vulgar economization,” it is essential to go beyond the analytical tools developed mostly by mainstream economists. In her influential book *Taxation: A Fieldwork Research Handbook*, Oats (2012) highlights the necessity of analyzing tax phenomena within a holistic framework that integrates interdisciplinary perspectives from various strands of social sciences, rather than relying on a single disciplinary perspective. Framing taxation as a social and institutional practice, Gracia and Oats (2015) address the

¹ “We are the 99%” is the famous slogan of Occupy Wall Street movement.

fact that existing tax literature is firmly rooted in “a positivist tradition seeking causal explanations, measuring, quantifying, and striving for value-free scientific knowledge.” Moreover, Boden et al. (2010) expressly underscore the deficiency in the current intellectual understanding of tax matters, calling for a more nuanced approach that recognizes the complex mechanisms and social relations involved in taxation:

Tax is a specialized area of expertise with constantly shifting rules and boundaries. As a rule-bound field it is easy prey for positivism across all the disciplines to which tax matters. This means that, where the study of tax occurs, positivism tends to prevail. In tax law this takes the form of black letter, formalist analyses; in political science, understandings based on rational actor models of human behavior. And in accounting, analyses of tax tend to be subsumed within market-based research, behavioral science or similar epistemic approaches (Boden et al., 2010, p. 541)

Having laid out the inherent contradictions of characterizing the tax realm as a mere “specialized area of expertise” or a “rule-bound technical issue” under the banner of formalism and positivism, we reiterate our oppositional stance, arguing that tax matters and there is a considerable expanse of unexplored territory within the domain of taxation . Notably, taxation transcends its technical facade, constituting an inherently political, social, and ideological construct .In this regard, Oats (2012, p. 4) argues that taxation is a social and institutional practice that must be understood not only diachronically but also contextually. Beyond its technicalities, taxes emerge as a potent indicator of transformative shifts occurring within states and societies, wherein the state assumes the role of either oppressing or fostering the well-being of its citizens. In response, individuals may either revolt or grant their consent, vividly illustrating the transformative and revolutionary potential inherent in taxation. Similarly, Saez and Zucman (2019) ardently champion taxes as a cornerstone of cooperation, collective action, prosperity, and common destiny. For the authors, the tax system stands as the most crucial institution within any democratic society.

Going forward, we can now turn our attention to more radical perspectives to bolster the notion that taxes possess an inherently revolutionary potential for stimulating fruitful discussions. Although David Harvey, a distinguished professor

of anthropology and geography and one of the most well-known Marxist intellectuals, claims that Marxist theorizing on taxes is unexpectedly an “empty box”² to be improved, it is still possible to provide a general overview of the fundamental features of taxes in Marxist terminology. The Marxist tradition regards the state as “the repressive apparatus of the bourgeoisie” and “an institution of the ruling class” (Hay, 1999). In this context, the state “takes form in the person of the tax collector, or tribute-gatherer, with an armed man at his back” (Draper, 1970, p. 281). Marx himself is equally radical, stating that “[w]hen the French peasant paints the devil, he paints him in the guise of a tax collector” (Marx, 2001 [1895], p. 129). In other words, Marx places strong emphasis on the impossibility of conceiving taxation separately from the idea of the state. For this reason in *The Class Struggles in France*, Marx cites the arguments of Montalembert, the Jesuit chief at that time, for restoration of wine tax:

Taxation is the *maternal breast on which the government is suckled* [emphasis added]. The government is the instrument of repression; it is the organs of authority; it is the army; it is the police; it is the officials, the judges, the ministers; it is the priests. An attack on taxation is an attack by the anarchists on the sentinels of order ... Taxation is the fifth god³, side by side with property, the family, order, and religion (Marx, 2001 [1895], p. 128).

Montalembert's speech is a remarkable reflection of its time as he equates taxation with “the order,” a sure-footed forward march in grasping taxes as an inseparable part of the capitalist state. In citing Montalembert's speech, Marx redirects the discourse on taxation toward viewing the state as a source of financing for mechanisms of coercion and violence. The message is quite clear : criticizing taxes equates to challenging the very existence of the state. According to Marx, even tax reform poses difficulties. In response to Emile de Girardin's proposal to abolish taxes, Marx artfully counters: “Tax reform is the hobbyhorse of all radical bourgeois, the specific element of all bourgeois-economic reforms. From the oldest medieval philistines to the modern free-traders, the main fight

² For details, see Harvey (2017).

³ The reason why he conceives taxes as the fifth god is that the first four gods are property, family, order, and religion.

revolves around taxes" (Draper, 1970, p. 281). Therefore, any attempt to fix, strengthen, or reorganize the tax system should be seen as inherently "ordinary bourgeois" practice.

In his study titled "Can the Subaltern be Taxed?" within a collaborative volume delving into the sociality of public finance theory, Seçilmiş (2023) ventures beyond the conventional tax discourse, transforming it into an existential inquiry. Within the framework of the ubiquitous catchphrase, "no taxation without representation," Seçilmiş contends that attitudes toward taxes are consistently laden with metaphorical weight. Drawing a parallel with Derrida's treatment of the gift as "the impossible," the author introduces probing inquiries, such as "if the ruler provides representation, does that mean we are obliged to pay taxes?" In other words, is it possible to avoid paying taxes even though we are represented? After establishing that "representation is a fundamental problem in tax relation," Seçilmiş (2023) delves deeper into the query: is it possible to be represented?

Seçilmiş (2023) deserves credit for steering the tax debate toward the ontological question of who can genuinely be represented. Through a meticulous analysis focused on the subaltern, the author unveils the inherent impossibility at the heart of taxation. Drawing inspiration from the insights of the 18th-century, Seçilmiş (2023) directs our attention to the assertion that "[t]here are two distinct classes of men in the nation, those who pay taxes, and those who receive, and live upon the taxes." In any society, the authority to collect taxes belongs to the dominant class, or the state apparatus, which has the power to impose coercion. The dominant class must then create a social contract based on the notion of "false consensus." This concept is the focal point of Seçilmiş' central thesis, which expands our effort to broaden the scope of taxes into an entirely new dimension: It is possible to describe all assets that one class forcibly transfers from another class as "taxes," regardless of how they are conceptualized.

This study aims to engage with taxes, but there are many scoping issues that need to be addressed first. Thus far, our introductory text has provided a glimpse of the extensive domains influenced by the idea of taxes. However, it is crucial to

note that taxes have not been adequately theorized in the contexts of economics and the discipline of public finance. To that end, before delving into an in-depth and critical analysis of taxes and potential future trajectories, we will first attempt to understand the idea of taxes in a historical context.

3. A Brief History of the Intertwining of Capitalism and Taxes: From the Sphere of Public Finance to the Sphere of Sociology

While positing that the tax journey spans the entirety of human history is not a groundbreaking concept, the proposition to elevate taxes as a research priority transcends conventional interpretations. This is due to its emphasis on the significant influence of taxes on the evolution of societies and states, rendering it an intriguing proposition. Rudolf Goldscheid, a notable Austrian Marxist sociologist, staunchly asserts that public finance is a central element for comprehending history at all times. According to Goldscheid (1958, p. 203), “[t]ax struggles were the oldest form of class struggle, and fiscal matters were an important contributory cause even in the mightiest spiritual movements of mankind.” The attentive reader might have perceived that this observation deviates from Seligman’s perspective, where fiscal conditions are regarded as the outcome of economic relations. Conversely, Goldscheid confidently claims that tax is a determining force that radically shapes history.

Regardless of how taxes are understood and theorized, writing a summary of the entire human adventure in the realm of public finance exceeds the scope of any study. However, viewing the study of taxation as a broad research program that encompasses a vast field of historical investigation provides a framework with which to approach this complex topic. Hence, for the sake of clarity, we will examine the relationship between taxes and the state within the borders of the capitalist epoch, leaving aside a long historical range.

Understanding capitalism as an epoch-shaping historical category stems from the premise that the systematic raising of taxes evolved into an increasingly imperative need for governments of that time. In alignment with the

Schumpeterian perspective, Petersen (1975) argues in his article titled "From Domain State to Tax State" that governments required cash revenues for military purposes during the transition from the Middle Ages to the early modern period. Consequently, this financial demand became the primary catalyst for a profound societal transmutation: "The needs for taxes both signposted the shift from the medieval domain state and a subsistence economy and itself hastened the transition from a barter to a cash economy" (Petersen, 1975, p. 116). This marks the transition from the domain state to the tax state. Fritz Karl Mann (1883–1979), widely acknowledged as an international authority on the discipline of public finance, eloquently explains the historical transformation of taxes from voluntary contributions to enduring, permanent payments:

While, from the 16th to the 18th century, tax collection was considered as an expedient in times of emergency and even an abuse which as soon as possible should be replaced by income derived from public property, particularly domains, and by voluntary contributions, common opinion has gradually acquiesced in its permanent character. Current taxation is the inseparable twin of the modern state. Broadly speaking, taxation has gradually moved from the sphere of public finance into the sphere of sociology (Mann, 1943, p. 225).

The astute reader might have discerned Mann's argument asserting that taxes, over time, have transitioned from the sphere of public finance to that of sociology, a notion prominently echoed in Goldscheid's work, "Sociological Approach to Problems of Public Finance." Highlighting the absence of sociological underpinnings in public finance, Goldscheid (1958, p. 202) states that sociology is "the only way to show how social conditions determine public needs and the manner of their satisfaction." Indeed, sociology offers profound insights into "how ultimately the pattern and evolution of society determine the shaping of the interrelations between public expenditure and public revenue." Nevertheless, the discipline of public finance overlooks the mechanisms of mutual interdependence between expenditure and revenue, often relying on superficial comparisons and practical approaches rather than constructing a comprehensive doctrine.

Goldscheid's mind-expanding study provides a fresh interpretation of the historical evolution of the tax state. In Goldscheid's terminology, the critical

moment in the evolution of states lies in the transition from the rich state to the poor state. The term “the rich state” characterizes a state that owns large possessions, ranging from primitive societies to the Middle Ages. In contrast, the “poor state” represents a type of state that undergoes a gradual loss of its properties. Goldscheid’s analysis shows that there is a gradual movement toward the “expropriation of the state” by bourgeois classes.

In a broader context, Goldscheid scrutinizes the culpability of advanced capitalism and its historical phases in the genesis of the impoverished state, thereby unraveling the intricate fabric of fiscal exploitation. Goldscheid (1958, p. 204–205) characterizes this transformation as “a transition phase when ruling classes’ best interests began to be served by a poor rather than a rich state;” he further maintains that “the rising bourgeois classes wanted a poor state, a state depending for its revenue on their good graces, because these classes knew their own power to depend upon what the state did or did not have money for.” Ultimately, Goldscheid (1958, p. 205) discovers two equidirectional tendencies that lead to dispossession of the state: “on the one hand the princes’ reckless borrowing and heedless disposal of state land and domains, and their incapacity to administer public property or conduct the economy; on the other hand, the interest of the new creditors of the state in exploiting the state more and more.” The inexorable outcome of this process is that “exploitation by the state ended up in exploitation of the tax state.”

In response to Goldscheid’s call for a theory of public finance rooted in sociological foundations, often referred to as “fiscal sociology,” Schumpeter made a significant contribution to this emerging field in his article “The Crisis of the Tax State” (*Die Krise der Steuerstaates* in original). Essentially, Schumpeter highlights that “[t]he fiscal history of a nation is above all an essential part of its general history” (Schumpeter, 1991 [1918]). In a parallel line with Goldscheid, Schumpeter adopts a fiscalist position, which states that one can grasp the nature, structures, and destiny of states through a fiscal lens.

Schumpeter’s view posits taxes – and fiscal affairs more broadly – as a vital element in the formation of the tax state: “Fiscal demands are the first sign of life

of the modern state" (Schumpeter, 1991 [1918]). In addition to symbolizing the birth of the modern state, fiscal demands are also vital for the postpartum process:

Taxes not only helped to create the state. They helped to form it. The tax system was the organ the development of which entailed the other organs. ... The kind and level of taxes are determined by the social structure, but once taxes exist they become a handle, as it were, which social powers can grip in order to change the structure (Schumpeter, 1991 [1918], p. 17).

One crucial point to consider when seeking to place taxes and fiscal matters into the core of an analysis is confronted with a world that exhibits substantial contradictions. For example, Goldscheid's (1958) insightful analysis reveals how capitalist classes deftly manipulate the state to enhance their profits and extend their power by following the commandments of finance capital. This strategic maneuvering grants them a dominant role within the state apparatus, colloquially termed "the state within the state." Nonetheless, Schumpeter's pessimistic interpretation of the tax state crisis diverges from Goldscheid's perspective. Schumpeter draws our attention to the transformation of the state and the inadequacy of a purely fiscal lens in comprehending its complexities. He posits taxes as a formidable cornerstone in creating modern states. Once the state exists as a reality and as a social institution, its nature undergoes a deeper evolution, transcending a simplistic fiscal standpoint (Schumpeter, 1991 [1918]). However, an inescapable conclusion looms on the horizon:

If the will of the people demands higher and higher public expenditures, if more and more means are used for purposes for which private individuals have not produced them, if more and more power stands behind this will, and if finally all parts of the people are gripped by entirely new ideas about private property and the forms of life—then the tax state will have run its course and society will have to depend on other motive forces for its economy than self-interest. This limit, and with it the crisis which the tax state could not survive, can certainly be reached. Without doubt, the tax state can collapse (Schumpeter, 1991 [1918], p.112).

Taking the contribution of Goldscheid and Schumpeter as a major factor for the analysis we wish to develop throughout this paper, we can now focus on Wolfgang Streeck's attempt to conceptualize the tax state within a broader and

holistic framework. Two primary reasons underlie this focus. First, Streeck (2014) seamlessly integrates Schumpeter's and Goldscheid's ideas on fiscal matters, placing them within the historical context of neoliberalism. Second, Streeck directly takes the term "the tax state" as a principal founding block in his book *Buying Time: The Delayed Crisis of Democratic Capitalism*, emphasizing the transformation of the tax state into a debt state, which he describes as "a state which covers a large, possibly rising, part of its expenditure through borrowing rather than taxation, thereby accumulating a debt mountain that it has to finance with an ever greater share of its revenue" (Streeck, 2014, p. 71). In conclusion, Streeck brings the analysis to critical grounds and offers an interdisciplinary vision to chew on with a powerful emphasis on the dynamics of capitalism.

Streeck's insights stand as a significant milestone, astutely illustrating the dilemma of the tax state, by equating it with the democratic state financed by its citizens. Likewise, he sheds light on the paradigm shift in public finance, ushering in the era of "public choice" amid the neoliberal counter-revolution. This historical transformation replaces public finance with public choice, unveiling two distinct constituencies on the societal stage: citizens and creditors, the *Staatsvolk* of the tax state and the *Marktvolk* of the debt state. In this new era, the contributions of citizens bear limited weight, while the confidence of creditors assumes a pivotal role in reshaping the democratic state under the sway of "finance capital." Consequently, the public character of rights and the state itself gradually dissipate.

The central argument of Streeck's analysis regarding the transformation of the tax state into the debt state can be summarized as follows: "The development of the debt state may be understood both as a retarding factor in the crisis of the tax state and as the rise of a new political formation with its own laws" (Streeck, 2014, p. 71). However, the rise of a new political formation has destructive consequences: "The limitation of national sovereignty by 'market forces' amounts to a limitation of the freedom of the *Staatsvolk* to make democratic decisions and a corresponding empowerment of the *Marktvolk*, which becomes increasingly essential for financing government decisions" (Streeck, 2014, p. 78). Streeck's analysis serves as a foundational point in interdisciplinary fiscal studies, advocating

for a comprehensive perspective on taxes and fiscal affairs by embedding these concepts within a broader political and social contexts. Relying on Streeck's arguments, "the fiscal" transcends its economic confines, emerging as a multifaceted issue that encompasses various elements at its core, such as capitalism, democracy, capital, and ideology.

Before proceeding to the next section, we can now turn to an appraisal of the text:

- i.** Taxes are both the backbone and lifeblood of the modern state, encapsulating not only a historical continuum but also an enduring and self-perpetuating reality. This affirmation, echoing Schumpeter's insights, asserts that taxes have not merely been instrumental in the state's inception but have been paramount in shaping its very essence. In broader terms, taxes are intricately intertwined with the idea of the state. As Schumpeter presciently indicates, "[t]axes has so much to do with 'state' that the expression 'tax state' might almost be considered a pleonasm. For this reason, fiscal sociology is so fruitful for the theory of the state" (Schumpeter, 1991 [1918]).
- ii.** Taxes are not only a crucial step in creating and forming the modern state, but they also reflect "the nature of a society, of its political structure as well as its spirit" (Yun-Casalilla, 2012) because they are so central to everyday life. In this respect, fiscal affairs and intricate relationships stemming from these interactions, particularly in day-to-day existence, should be meticulously examined from various interdisciplinary perspectives.
- iii.** Undoubtedly, fiscal affairs extend beyond the confines of mere "physical force," as stipulated by Weber. In this regard, a productive research agenda lies ahead, inviting us to examine fiscal relations as a compelling subject of scientific inquiry.
- iv.** Schumpeter's recognition of the richness of fiscal sociology as a research field opens the door to pondering over social and political projects grounded in fiscal relations without falling into the trap of economic

determinism. Since taxes are “deeply implicated in the structure of the state and its encompassing political system,” as Bob Jessop aptly elucidates , any moment of crisis in public finances presents an opportunity to break the capitalist chain and carve a path toward alternative futures.

4. Not Set in Stone: Alternative Interpretations of Tax Phenomenon

With the history of the tax odyssey in mind, scholars, to a considerable degree, have attempted to understand taxes within the strict boundaries of economics. Nevertheless, this study has hitherto tried to understand taxes in many ways, such as the driving force of the fate of societies, a symptom and cause of decade-defining events, and a crucial element of the revolutions. Mann (1943, p. 225) succinctly captures this shift in his statement: “Taxation has gradually moved from the sphere of public finance into the sphere of sociology.”

As previously noted, the discipline of public finance often treats taxation as a matter of technical training and oversimplifies its essence, reducing it to the cost of doing business or a burden that hampers efficiency. The famous phrase attributed to Jean-Baptiste Colbert, a French statesman and strong advocate of mercantilism, “plucking the goose as to obtain the largest possible amount of feathers with the smallest possible amount of hissing” provides a very suitable framework to explain the fallacy of mainstream tendency in public finance literature. However, as clearly argued by Boden et al. (2010, p. 541), “tax matters” because “[i]t touches the lives of every citizen and economic entity, sometimes in ways we do not fully appreciate.”

Reflecting on the Bourdieusian state that molds mental structures and modes of thinking (Bourdieu, 1998, p. 46), it becomes evident that our perception of taxes is predominantly shaped by mainstream economics. This imposition compels us to adhere to notions of “rationality”, “reason”, and “purported scientificity.” However, the dominance of technocratic and positivist approaches, deeply rooted in the hegemony of neoclassical economics, impedes further discussions and hinders intellectual critiques aimed at transcending conventional

borders. Therefore, Boden et al. (2010) call for a new critical social science perspective that conceives taxes as an institutional, social, political, ideological, and cultural phenomenon. The critical eye should; thus, "raise important questions around its power effects in society more widely, yet these remain concealed behind a technical facade" (Boden et al., 2010, p. 541).

Given the surprisingly limited recognition and narrow theorization of the concept, debates concerning the inadequacy of mainstream economics to explain taxes remain dormant until a new theoretical framework that benefits from a wide range of social sciences emerges. Focusing exclusively on specific aspects of taxes, particularly emphasizing their economic role, is no longer sufficient. To that end, one possible approach to challenge the mainstream economic understanding of tax phenomenon is to conceptualize taxes as "a social contract between governments and citizens" (Martin et al., 2009, p. 14). In essence, taxation should be viewed as a social contract that is negotiated between the state and society, lying at the heart of civic identity formation and the circle of "we," as well as the state formation. Envisaging taxes as a social contract between ruler and subject, or state and taxpayer, unveils the following argument: Taxation is a conflict area at the very core of capitalism and democracy. The scope and significance of the term are now intricately entwined with the fundamental principles of capitalism and democracy.

An insightful perspective on taxes unveils when considering its revolutionary or transformative character. In his inspirational study *Path Towards the Modern Fiscal State*, He (2013) asserts that fiscal difficulties play a pivotal role in state formation. Comprehending taxes as an institution, the author establishes a link between taxation and the start of a new epoch: "As existing institutions became unable to provide the state adequate revenue to maintain domestic order and handle threats from abroad, big events took place: the 1642 English Civil Wars, the Meiji Restoration in 1868, and the Taiping Rebellion in 1851." While it is difficult to explain historical events through a singular causal relationship, the underlying message remains clear: "In each case, state actors were all overwhelmingly concerned with how to overcome the fiscal crisis" (He, 2013, p.

181). Although He's analysis delves into the transformative aspects of taxes across three countries (England, Japan, and China), we can extend this examination further. Mathew Forstater, a prominent heterodox economist, posits that Marx himself embraced the idea that the tax system could potentially turn workers into proletarians by establishing "money" as a unique payment tool; thus, radically converting tax payments (Forstater, 2005, p. 56). The principal mechanism is aptly illustrated through Forstater's observation regarding African countries:

Direct taxation was used to force Africans to work as wage laborers, ... and to monetize the African economies. ... If Africans were working as wage laborers or growing cash crops instead of producing their own subsistence, they would be forced to purchase their means of subsistence, and that increasingly meant purchasing European goods, providing European capital with additional markets. It thus also promoted, in various ways, marketization and commoditization (Forstater, 2005, p. 63).

The long but necessary quote above underscores the potential of Marxist concepts, such as "primitive accumulation," to enhance discussions on taxes and open up new horizons. Engaging with Marxist literature also reveals a new dimension of taxes: their ideological characters. Unlike Marxist theory, it is also important to note that ideology is portrayed quite differently in various schools of economic thought, as seen in Public Choice. In his famous book *The Ideologies of Taxation*, Eisenstein (1961, p. 3–4) positions the concept of self-interest at the core of his analysis and points out that "[o]ur taxes reflect a continuing struggle among contending interests for the privilege of paying the least." In general terms, this mirrors the liberal assertion that everyone seeks to maximize their benefits while minimizing costs. To that end, people with common economic concerns unite to create groups and attempt to influence the political sphere to design tax systems that align with their "fiscal aspirations." Ideology enters the picture when one group's fiscal objectives are framed as the "needs of all." However, this essentially represents the ideology of that particular interest group and serves their fiscal aspirations, rather than addressing the collective needs of society as a whole. In his review of Eisenstein's book, Sneed (1961, p. 194) explicitly underscores this point: "Ideologies of taxation serve the practical needs of those who hold them."

Conversely, critical literature presents various perspectives on ideology. Harvey (2017, p. 16) vividly paints the picture as “an ideological fight over the benefits or disadvantages of state interventions in the circulation of capital” and underlines the importance of “class powers.” In its broadest meaning, it is almost undebatable that tax issues fundamentally revolve around “class issues” (Passant, 2016, p. 21). Charles Tilly, a pioneering historical sociologist, follows a similar logic on the critical dimension of taxes and links the issue with “capital concentration” and “proletarianization”: “The concentration of capital, plus the direct effects of taxation, accelerated the growth of the proletariat at the same time as it helped transform a small portion of the peasantry into capitalist farmers” (Tilly, 1980, p. 4).

To provide further clarity and delve deeper into this narrative, the story of Bolivia’s attempt to accomplish fiscal engagement of the indigenous population is noteworthy. Indigenous groups in Bolivia, who have long struggled for their existence and have historically been exempt from taxation, became the focal point of state formation under President Evo Morales’s leadership. The president aimed to bring these historically exploited and marginalized indigenous communities into the heart of the state formation:

Through the introduction of universal benefits, simplified tax rules, and campaigns depicting tax as a moral good, the government now hopes to encourage Bolivia’s indigenous poor to enter into a social contract with the state and in so doing become fully fledged citizens. While many indigenous groups welcome the promise of inclusion, the state’s call to its people to fulfill their tax obligations echoes through a complex moral landscape (Sheild Johansson, 2018, p. 85).

The passage above presents a crucial argument: taxes matter more than we could ever imagine. In the Bolivian experience, akin to various historical movements, creating a social contract between the ruler and the subject on the basis of trust is essential. This process involves the creation of a fresh model of “fiscal citizenship/engagement,” and it unfolds within the framework of taxation. This experience not only validates our assertions but also opens new doors to confidently advance and explore further.

Before proceeding, we must ensure that we have fully explained to the reader the diverse range of issues under consideration. For example, when the term “tax” is mentioned, those adhering to Marxist perspectives instinctively delve into the realm of class conflict, often citing Marx and Engels (2004 [1848]) who asserted that “[t]he history of all hitherto existing society is the history of class struggles”. For them, world-shaking events throughout history, such as the Magna Carta in 1215, the Peasant’s Revolt of 1381, and the English Revolution from 1640 to 1649, as well as tax rebellions and revolts, were driven by “ordinary people,” not by “ruling class” (Passant, 2016, p. 68).

Furthermore, Marshall Berman (1999, p. 13) underscores the proclivity of Marxist historians to ascribe pivotal historical events to the concept of “the rich human being” (*der reiche Mensch*), who underwent brutalization and alienation. This dialectical imagination plays a crucial role, revealing that even in a state of alienation, human beings harbor the latent capacity to metamorphose into revolutionary figures: “The very social system that tortures them also teaches and transforms them, so that while they suffer, they also begin to overflow with energy and ideas. Bourgeois society treats its workers as objects, yet develops their subjectivity” (Berman, 1999, p. 14).

Nonetheless, a proponent of the neoliberal counter-revolution that unfolded in the 1980s espouses a viewpoint starkly divergent from Marxist theorists. While the individual still occupies a central position in the analysis, their approach fundamentally deviates. This perspective contends that slashing tax rates for corporations or billionaires does not inherently pose a problem; in fact it asserts that reducing taxes enhances efficiency. As an extreme example, we can consider the case of Donald Trump, the former president of the United States. During the first presidential debate of 2016, the Democratic Party’s nominee, Hillary Clinton, accused him of not paying taxes. Here, is Trump’s answer, word-for-word: “That makes me smart.”⁴ Trump’s reaction describes the conservative revolution of the

⁴ The full version of the conversation related to the debate between the two candidates was as follows:
Hillary Clinton: “The only years that anybody’s ever seen were a couple of years when he had to turn them over to state authorities when he was trying to get a casino license, and they showed he did not pay any federal income tax.”

1980s. Prasad (2018), in *Starving the Beast: Ronald Reagan and the Tax Cut Revolution*, examines Reagan's "Economic Recovery Tax Act of 1981" in detail and illustrates the transformation of the Republican Party into a political party advocating for tax cuts and representing the interests of the super-rich. Strikingly, this phenomenon, often referred to as "the rich people's movement" (Martin, 2013), is also a revolution rooted in class issues and significantly diverges from the Marxist ideology.

What we intend to underline here is the nearly identical use of terminology when discussing two opposing approaches in a political pendulum— a swing from the extreme left to the extreme right. However, our concluding remarks are fundamentally different. Starting from identical assumptions and using similar terminology, we are in such a strange position where leftists see the seeds of a possible revolution with the transformation of alienated man into a rich human being, hence the destruction of capitalism, and where a conservative or liberal strictly stands against collective ideas by dignifying the virtues of privatization. Such examples could be endlessly multiplied. For instance, Marx himself argues that "[t]he refusal to pay taxes was a means of society's self-defense against a government which threatened its foundations" (Marx, 1994 [1849]), whereas the post-Keynesian school emphasizes the virtues of government intervention through taxation for a just society (Tcherneva, 2014). While both approaches can be classified as "heterodox," their conclusions are varied. Nonetheless, a vigorous advocate of liberalism reminds us of the well-known slogan at this very moment: "Taxation is theft because governments take money from us without our consent" (McGee, 2003).

When we set out to hunt for different interpretations, rejecting the mainstream vision of taxes reveals a multitude of explanations. It is at this juncture that we find Martin, Mehrotra, and Prasad's ambitious assertion particularly relevant: "Nearly every issue with which they are concerned runs through the issue of taxation" (Martin et al., 2009). Up to this point, our efforts have been dedicated to challenging

Donald Trump: "That makes me smart."

For further details, see <https://www.cnn.com/2016/09/26/trump-brags-about-not-paying-taxes-that-makes-me-smart.html> [date accessed: November 16, 2021].

conventional wisdom by transcending pure economism and emphasizing that fiscal affairs possess a significance far greater than we imagined. As we transition to the conclusion, we posit that encapsulating our key arguments within a framework of “five theses” provides a concise means to reshape our understanding of taxes.

5. Concluding Remarks as “Five Theses” on Reimagining Taxes

In recognition of the numerous issues that require further exploration whenever the subject of “tax” is introduced, the concluding section of this paper is structured around five theses. It is our aspiration that these “naïve” principles will stimulate in-depth discussions among those currently engaged in tax-related research and prospective scholars venturing into this field.

Thesis I: Taxes can be conceived in relational terms.

Taxation is a conflict area concerning the relations it creates, primarily between the ruler and the ruled, or more simply, the state and the taxpayer. Evidently, taxes plays a fundamental role in the genesis of the modern state throughout history, serving the backbone of the modern welfare state. While states establish and protect social order, taxation emerges as the most important element in this process. However, the dynamic between taxpayers and the state does not explain the whole story. Since taxes shape broader social and political relations, it is imperative to expand the context of these relations as comprehensively as possible. This involves examining state-society dynamics, interactions among individuals within society, as well as the relationships between individuals and collective movements. The underlying reason taxes are considered a conflict area lies in the ongoing and rarely resolved nature of fiscal relationships. As articulated by Björklund Larsen (2018, p. 7), taxes can be viewed as “a citizen’s explicit economic relation to the state and implicit relation to all other citizens.” Consequently, every citizen will always question who pays more and benefits less, or who pays less but benefits more.

Thesis II: Taxes are not only a foundational principle for making the state but also for transforming the society.

Taxation plays a pivotal role in the formation of states, serving not only as a means to extract revenue from citizens, but also as a potent force in shaping the very character of modern states. The introduction of a progressive tax scheme, heavy inheritance taxes, and taxes on capital and wealth hold the power to fundamentally change the political structure of a state. This argument extends to the potential for instigating significant social change.

To illustrate the aforementioned point, let us consider the case of the United Kingdom, where political parties are often regarded as representative voices of various social groups. A thorough examination of The Labour Party's 2017 Manifesto reveals the party's commitment to establishing "a fair taxation system that is crucial to creating an economy that works for all." In furtherance of this goal, the Labour Party proposes to "ask large corporations to pay a little more." In stark contrast, the Tories affirm that they will "always be whole-heartedly on the side of business." Succinctly put, taxation can pave the path toward a more egalitarian society, one that prioritizes the interests of "the people over the rich or the interests" (Martin et al., 2009, p. 8).

However, as Piketty (2014, p. 493) astutely observes, "[t]he major twentieth century innovation in taxation, the progressive income tax, played a key role in the reduction of inequality." However, it is worth noting that contemporary taxes have the potential to exacerbate wealth concentration among ever fewer hands, in stark contrast to the objective of creating a just society. In summary, our thesis holds: Taxation is a crucial institution that transforms not only the state but also society.

Thesis III: Taxes provide a fecund ground for constructing alternative futures.

Broadening the horizons beyond conventional limits poses a formidable challenge, primarily stemming from the inherent complexities in the definition of

taxes. The concept of levying taxes on individuals entails an implicit commitment by governments to deploy the collected revenue for the provision of public goods (Webber and Wildavsky, 1986). The funds derived from citizens through taxation do not arise from the realm of free will; rather, they result from coercive action. Consequently, taxes cannot be conceived as a fee paid in direct exchange for a service. However, we can question assumptions and assertions that are often accepted without scrutiny. David Graeber, a famous anthropologist, and anarchist activist, is quite assertive when he states that “[n]arrative also defines our sense of political possibility.” Therefore, to challenge conventional wisdom and shift the discourse, we must maintain a healthy degree of skepticism toward widely accepted definitions. At this juncture, Graeber and Wengrow’s observation of human history provides a fertile ground for envisaging alternatives:

Modern authors tend to write as if 95% of our species’ history, human societies were all much the same. But even 40,000 years is a very, very long period of time. It seems inherently likely, and the evidence confirms, that those same pioneering humans who colonized much of the planet also experimented with an enormous variety of social arrangements (Graeber and Wengrow, 2018, p. 14).

Graeber and Wengrow’s emphasis on “an enormous variety of social arrangements” serves as an eloquent articulation of the argument that human history cannot be reduced to the capitalist epoch and its institutional components. While Fukuyama’s provocative claim, depicting capitalism as a destiny, continues to loom large in debates regarding the future of capitalism, there is no compelling reason to presuppose capitalism’s perpetual endurance. Capitalism, unquestionably, is destined to change, and so too are its mechanisms. Moreover, capitalism and the social, economic, and political transformations it triggered are susceptible to eventual transformation and even dissolution, demonstrating the feasibility of departing from capitalist structures. Bearing these considerations in mind, restructuring or reimagining taxes as something different from what it is now will help us to throw off our theoretical shackles and enable us to generate fruitful discussions about new forms that await us in the future. The intellectual justification for this assertion is lucid: “Alternatives can indeed be created, and not just come about” (Graeber, 2001).

Thesis IV: A holistic approach to taxes stands against the mainstream tax narrative and paves the way for alternative interpretations.

Any totalizing attempt to explain social or individual phenomena is doomed to failure. Although this argument may seem assertive and absolute, its connection with this study can be readily constructed. Bronislaw K. Malinowski (1884–1942), one of the most influential anthropologists who conducted an eye-opening ethnographic study in the Trobriand Islands, strengthens our claim about the inability of totalizing attempts in social sciences. In economics and public finance theory, the concept of the self-interested individual, marked by a universal inclination to maximize gains while minimizing sacrifices, stands as a foundational pillar. However, Malinowski (2005 [1922]) challenges the conception of the economic man, deeming it a “fanciful and dummy creature,” and underscores the imperative to debunk the creature in his text. According to Malinowski, the image of a rational self-interested economic agent is “preposterous”:

The primitive Trobriander furnishes us with such an instance, contradicting this fallacious theory. He works prompted by motives of a highly complex, social and traditional nature, and toward aims which are certainly not directed toward the satisfaction of present wants, or to the direct achievement of utilitarian purposes. Thus, ... work is not carried out on the principle of the least effort. On the contrary, much time and energy is spent on wholly unnecessary effort, that is, from a utilitarian point of view. Again, work and effort, instead of being merely a means to an end, are, in a way, an end in themselves (Malinowski, 2005 [1922], p. 46).

In this extensive passage, Malinowski redefines the human figure by dismantling the rational human construct. Malinowski’s primitive Trobriander is not enslaved by economic interests. They do not seek to maximize their benefit with the least effort. From a utilitarian perspective, almost all of their actions may appear unfamiliar and irrational to us. The Trobriander does not exhibit any similarity to “the theoretical construct that posits calculated self-interest as the primary human motive in all transactions” (Urbina and Ruiz-Villaverde, 2019, p. 63).

By highlighting the failure of any totalizing attempt to explain social or individual phenomena, we seek to assert that no individual can be pigeonholed

as homo oeconomicus. In essence, each individual is inherently unique in their own setting. Hence, the study posits that the taxpayer, far from embodying a prototype of a rational individual seamlessly adhering to rules by paying taxes, exhibits a diversity that defies such categorization. In simpler terms, the notion of universally “reasonable” and “submissive” citizens does not hold true. Taking this assertion a step further, it becomes apparent that expecting identical behavior from a taxpayer in Turkey and one in Iceland would be unreasonable. Numerous factors, including culture, moral issues, values, history, and institutions, wield a substantial influence over our decisions and way of life. Therefore, the emblematic figures of capitalist society cannot provide a basis for comprehending the diversity inherent in human society:

If we do not know that the Tiv traditionally could not buy and sell land, and that they have customarily not used money as a means of payment, it will plainly be impossible to understand how they themselves interpret their situation and how they responded to the economic changes imposed on their society during colonialism (Eriksen, 2001, p. 1).

A mindset steeped in capitalist ideas, fervently embracing the principles of capitalism and markets, may dismiss the traditional economic system and noneconomizing logic of the Tiv people as meaningless, perhaps even amusing. However, “[s]ocieties are constituted by different value spheres, each of which forms its own logic of behavior” (Luhmann, 1997, as cited in Adloff, 2021). Factors, such as moral codes, culture, religion, ideology, power relations, customs, gender issues, and kinship, all exert a profound influence in shaping the structural dynamics of an economic system, the governance of a state, and even the organization of any society. For this very reason, a holistic view that covers similarities and dissimilarities between social systems and human relationships is the essential underlying structure of the theoretical framework we attempt to establish.

Thesis V: The transformative nature of taxes creates opportunities for alternative social structures that extend beyond the confines of capitalism.

The fundamental premise of this study posits that taxes can undergo a transformative reimagination, extending beyond their conventional definitions.

Analogous to the arguments advanced in “Thesis I,” which emphasize the relational nature of taxes, and “Thesis III,” which underlines the necessity of restructuring taxes to engender novel forms and foster productive discussions, we propose a conceptualization of taxes within the framework of “temporality.” The arguments pertaining to the deep impact of taxes on shaping state and society formation remain pertinent. However, as eloquently conveyed by Bauman (2017), “[t]he world here and now is but one of the undefinable number of possible worlds past, present, and future.” In simpler terms, the future holds the potential for restructuring through the invention of a new vocabulary, contingent upon “our” collective choices.

At this point, it is pertinent to heed the plea articulated by the authors of the book *Degrowth*: “When the ordinary language in use is inadequate to articulate what begs to be articulated, then it is time for a new vocabulary” (D’Alisa et al., 2014). For this reason, in defiance of the famous phrase, “there is no alternative,” (often abbreviated as “TINA”) and asserting that “alternatives have always existed and will go on to exist,” we immerse ourselves in Bertell Ollman’s words, in which he provocatively challenges us with the query, “The question is not when will capitalism die, but when did it die, and what should our reaction be?” (Ollman, 1999). This question should now take center stage in our ongoing discussions, becoming the focal point for further contemplation. In doing so, a multitude of alternatives will take shape, and new systems will emerge in various forms. The primary challenge lies in engaging in a discourse that delves into both theoretical and contextual considerations regarding the future. A vast spectrum of possibilities lies before us, ranging from the emergence of entirely new social arrangements to the revitalization of old social structures in new forms, akin to a “phoenix rising from the ashes.”

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