

# Is Tax Theft?

## Introduction

Yes. Tax is theft. I will be using Aristotle's account of property to prove the aforementioned statement, referring to the lifeguard and violinist case to respond to objections concerning the statement and Aristotle's account. I will be using two central terms throughout this essay. I will give a definition to the three primary terms in this essay: tax, taxation and theft. Tax is, if we are to use the definition provided by Merriam-Webster "A charge usually of money imposed by authority on persons or property for public purposes". Taxation will be understood as the forceful imposition of taxes to raise government revenue. Throughout the essay, I will contend that taxation is government-sanctioned theft on the basis of an account of property based on Aristotle's *Politics*. Theft can be defined as the breach of property rights, when an individual's property is taken without their consent.

## An Aristotelian Account of Property

The main human goal in life, according to Aristotle, is to attain eudaimonia. As such, anything that promotes eudaimonia should be supported. Likewise, anything that diminishes eudaimonia should be omitted. Property allows individuals to acquire wealth, the indispensable component to eudaimonia. Whatever promotes wealth should be supported, anything that diminishes wealth should be discouraged. Thus, removing wealth (and hence property) restricts the individual from attaining eudaimonia (Miller 1986).

Eudaimonia, a term used extensively by Aristotle, has a slightly different meaning to happiness. For Aristotle, eudaimonia is not an emotion, such as happiness, but the highest good the human spirit can strive to attain in life. Eudaimonia is the fulfilment, excellence and flourishing of the human spirit. Aristotle suggests what the highest good might be: a contemplative life in which the human being cultivates virtue. Without the exercise of virtue, the human being cannot attain eudaimonia, which for Aristotle is the only good worth seeking for its own sake (Shields 2020 et al.).

Aristotle believed property, being grounded in virtue, promoted a prosperous society. Private property is the best means by which the individual can exercise virtue. For Aristotle, when everybody attends to their own property, people conflict with each other less, as each, crudely said, mind their own business (Miller 1986).

Private property incentivises production, for individuals are confident that they will benefit personally from retaining the fruits of their labour. Private property allows individuals to use and dispose of property as they wish. Individuals are more capable of carrying out virtuous acts, such as generosity and charity. Under a common ownership system, people cannot bestow and share their property with others. This makes it harder for people to aid one another (Miller 1986).

## A Defence of this Account

Aristotle's account of property remains justified. For Aristotle, private property is the key component for a successful and developed society, as it provides an incentive for people to work and to provide better maintenance over their personal property. Aristotle clearly demonstrates that when individuals retain their property and are confident that it will remain theirs, they will become better citizens and strive to attain a life of fulfilment and happiness. Taxation obstructs the individual's access to eudaimonia. It does not strive to encourage people to work and produce more, or to be more generous towards one another. Knowing that part of one's wealth will be confiscated by means of taxation does not make an individual more prone to openness, altruism and seeking to find contentment.

Aristotle refutes Plato's support for communal ownership, arguing that it leads to division and strife. Communal ownership diminishes the individual's capacity to practise virtue and thus lessens the chances for them to attain eudaimonia. Generosity and charity cannot be exercised, because there is nothing to lend or dispose of to a fellow human being. On the other hand, private property fosters moderation and a sense of responsibility, forming good citizens, key for a prosperous society. Private property, for Aristotle, also promotes justice, as people are confident that they will keep what they have earned. Those who work harder will be rewarded better than those who do not, unlike communal ownership, a system of reward proportional to effort is non-existent (Miller 1986).

With compulsory taxation, individuals are forcefully coerced to take part in a system of legal plunder. They see the fruits of their labour taken away to be redirected elsewhere. Aristotle's account of property is correct, proving that private property is superior to communal property. By the Aristotelian account of property, taxation violates the most plausible law, that of the inviolable citizen's holding. Aristotle's account of property is true; therefore, tax is theft.

### **Why this account implies tax is theft**

Following this Aristotelian account of property, we can see how tax compromises individual freedom. Communal property is inferior to private property in terms of citizens' rights and cultivating virtuous activity. Tax is a form of communal property because we all end up with a share of each other's property. It is a breach of private property, as it transforms it into public property, preventing individuals from reaching eudaimonia. Private property is the only legitimate form of property, so taxation to convert it into communal property is always unjustified. Whilst Aristotle never explicitly linked taxation with theft, I am using his account of property to suggest that. Hence, if Aristotle's account of property is true, we can establish that tax is theft.

### **Objections to taxation as theft.**

If tax is theft, then all tax is wrong. But clearly it is false to say all tax is wrong. What about taxes to help those in severe poverty, taxes that cure the severely ill, taxes that provide the bare minimum for a society intent on protecting citizens' property rights? Therefore, not all taxes are wrong. Hence tax is not theft (since, it is supposed, if all tax were theft then all tax would be wrong).

Adam D Moore's reinterpretation of Thomson's violinist case clearly suggests that we do not have to help others in extreme need, and that tax does not justify property takeover even if it is to support a noble cause. Despite originally being made to argue in favour of abortion, Moore believed the violinist analogy could be re-used for the purpose of arguing that tax is theft. The modified analogy lays out the following scenario: you wake up one morning, attached to a famous violinist who is suffering a severe kidney problem. The Society of Music Lovers have found out that you and you only have the right blood type that can save the violinist. You have therefore been plugged to the violinist, so that poison is extracted from his blood. Medical professionals inform you that if you disconnect, the violinist will die. Each day, the Society of Music lovers kidnap you for several hours. After five years, the violinist will be healed (Moore 2020).

Moore argued that in such a scenario you had the right to disconnect, even if it led to the violinist's death (Moore 2020). There is absolutely no moral obligation for you to aid the violinist. The reason being that you have been forcefully coerced, and hence are losing something of value to you, time, as well as property. Therefore, you are not culpable for his death in case of disconnection. Moore reapplied the analogy to argue that tax is theft. The Society of Music Lovers (the state) forces you to hand over money so that people from starvation (the violinist) may be saved. It is not their fault they are starving, but neither is it your moral right to aid them when a third party has used forceful coercion and decided to strip you of your property.

The violinist case below proves that all tax is in fact wrong. But even if we reject the notion that all taxes are morally wrong, one can still agree that tax is theft. 'Tax is theft' need not imply 'all tax is wrong.' Therefore, even if we agree that some taxes are right, the objection still fails.

A second common objection runs as follows. A criticism drawn from the conclusion that tax is theft runs as follows: to classify tax as theft is wrong because tax minimises theft and protects property rights. To retain a system of property rights requires protection, such as a police force which needs tax funding for it to function effectively. To obliterate tax – if we are to deem it theft – is to indirectly cause the demise of property rights. Therefore, some forms of taxation are necessary to minimise theft (e.g., Nozick 2006). So how can we classify tax theft if taxation, even the bare minimum, is the founding pillar that supports the existence of property rights?

But tax remains theft, even if it is with good intentions. Consider the following case. The case describes a situation in which a person is drowning, and the lifeguard is refusing to save the person out of fear. We are the onlooker, and we cannot aid the drowning person alone. The question arises: is it morally permissible for us to force the lifeguard to save the person from drowning? Are we wrong to use force, or threaten the lifeguard with force, such as pointing a gun at the lifeguard's head? Given the person drowns if we do not act, it would be morally just to force the lifeguard by any means possible to rescue the drowning person. An action can be morally

justified but still remain wrong in itself. As such, some forms of taxation can be justified, such as taxations with good intentions, but it remains theft.

## Conclusion

Tax remains theft. Common objections argued that taxes are a necessity and that they even serve purposes that benefit people and are made with good intentions. That is true, taxes are a necessity which restrains society from collapsing into anarchy, and paradoxically protects property rights by funding law enforcement. However, tax remains theft, because however brilliant the outcome, the methods employed to gain taxes are those of forceful coercion, compulsion and punishment for tax non-compliance. The violinist case demonstrates that we do not have a duty to help others in extreme need if we are being forced. Freedom should be promoted and protected at all times, because freedom remains an inherent right that each individual should retain. Taxation does not conform to this ideal, for it breaches personal freedom by taking away private property from individuals. Depriving someone of their property hinders individuals from attaining a life of contentment where they can help each other, and this system of legal plunder employs means of trickery to justify their theft. Not all taxation has been used for good intentions. There are multiple instances in history where taxes served an autocrat's caprice, and funded wars that killed people. Taxes are a deliberate and compulsory means by which the state procures itself wealth to serve its own interests that can come into conflict with those of the individual. Whilst some forms of taxes could be justified – taxes for medical care, building hospitals, diminishing poverty and risks of famine – it fundamentally remains steeped in its original sin: thievery.

Paul Ostroverhy

## Bibliography

Aristotle, Sinclair, T. A., & Saunders, T. J. (1981). *The politics*. Penguin.

Ebeling, R. M. (2016, September 27). *Aristotle understood the importance of property: Richard M. Ebeling*. FEE Freeman Article. <https://fee.org/articles/aristotle-understood-the-importance-of-property/>

Hart, D. (2012, August 29). *Frédéric Bastiat on legal plunder: David Hart*. FEE Freeman Article. <https://fee.org/articles/frdric-bastiat-on-legal-plunder/>

Miller, F. D. (1995). 9. In *Nature, justice, and rights in Aristotle's politics*. essay, Clarendon.

Moore, A. D. (2020). Taxation, forced labor, and theft: Why taxation is "on a par" with forced labor. *The Southern Journal of Philosophy*, 59(3), 362–385. <https://doi.org/10.1111/sjp.12395>

Nozick, R. (2006). *Anarchie Staat Utopia = Anarchy, State, and utopia*. Olzog Verlag/Basic Books.

Miller, Fred D. Jr., "Aristotle on Property Rights" (1986). *The Society for Ancient Greek Philosophy Newsletter*. 317.

Shields, C. (2020, August 25). *Aristotle*. Stanford Encyclopedia of Philosophy. <https://plato.stanford.edu/entries/aristotle/>