

Libertarians often claim that paying taxes is involuntary. I agree with this for some forms of taxation, but I'm going to argue that one form *is* voluntary, namely highly progressive taxation.

By progressive, I mean where the amount you pay increases with your ability to pay. I'm including not only progressive income taxes, but also wealth taxes, estate taxes, and any other taxes that kick in only when you make or have above a certain amount.

So here's my argument:

(P1) Paying taxes is voluntary if and only if you have reasonable alternatives to paying them.

(P2) You have reasonable alternatives to paying them if and only if they're highly progressive.

(P3) So, paying taxes is voluntary if and only if the taxes are highly progressive.

P1 is based on the idea that what makes an action voluntary is having reasonable alternatives. For instance, handing over your wallet to a mugger at gunpoint is *not* voluntary, since the alternative (getting shot) is not reasonable.

The idea behind P2 is this: If poor and working people are getting taxed, then they have no reasonable alternative to paying it. They can't easily refuse.

On the other hand, when it comes to progressive taxes that kick in only when you make, own, or inherit above a certain amount, there *IS* a reasonable alternative to paying them. Namely don't make, own, or inherit above that amount.

Plenty of people live reasonably well without making, owning, or inheriting that much.