

FREEDOM POLITICS

"The price of freedom is eternal vigilance."



America: Tax Oppressor

June 26th, 2009, 9:39 am · [Post a Comment](#) · posted by [Bill Goodwin](#)

Dan Mitchell [points out a neat study](#) from the *Institut Constant de Rebecque*, an organization in Switzerland.

The report, entitled "Tax burden and individual rights in the OECD: An International Comparison," creates a Tax Oppression Index based on three key variables: the overall tax burden, public governance, and taxpayer rights. The good news is that the United States has a comparatively low aggregate tax burden, though America's score on this measure would be much better in the absence of a punitively high corporate tax rate. The bad news is that corruption and inefficiency in Washington drag down America's score for public governance. The ugly news is that America has a very low rating for protecting taxpayer rights — largely because politicians have tilted the playing field to favor the IRS, including the fact that taxpayers lose the presumption of innocence provided in the Constitution.

Having recently had to grapple with the IRS over a discrepancy on my tax return, I heartily second the "presumption of innocence." As is the case in most encounters with government, the burden of proof, and more importantly, the burden of time spent gathering, formatting, and presenting that proof, falls entirely on the taxpayer.

Unfortunately, when comparing taxes internationally, advocates of raising government confiscations invariably point out that our burden is "relatively" low. Not only does that obscure the real issue, the cost-benefit analysis and rights issues raised with every tax increase, but it also overlooks the real-world effect of our tax structure, which extends far beyond the dollars deducted from your paycheck.

Postscript: It is at least mildly amusing that the Swiss-based Institute gave Switzerland top ranking in the study.

Posted in: [Government Officials](#) • [Taxes](#)

You can follow any responses to this entry through the [RSS 2.0](#) feed. You can [leave a response](#), or [trackback](#) from your own site.

[All About Freedom Communications](#) | [RSS Feeds](#) | [All About R.C. Hoiles](#) | [Privacy Policy](#) | [Terms of Use](#)