

## Expert's take: Tax Day and your civil liberties

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Happy Tax Day! Most (if not all) Americans look ahead to this day with dread and grumbles. Filing one's taxes is a pain, and for conservatives, a monumental waste of hard-earned money. [Chris Edwards](#), director of tax policy studies at the Cato Institute and editor of [DownsizingGovernment.org](#), goes so far as to say that the income tax "harms civil liberties." He explains the top three reasons this is so (material found here was re-printed from the [Daily Caller](#), with permission from the author):

- 1. Complexity and Ambiguity.** Certainty in the law is a bulwark against arbitrary and abusive government. But there is no certainty under the income tax because it has an inherently complex base that is shot full of loopholes. Many studies have found that citizens, tax professionals, and the IRS all commit a large number of errors on their tax calculations. Looking at these studies, Professor David Vance of Rutgers University recently concluded that "the tax code is so complex that it is unconstitutionally vague," likely violating due process under the Fifth Amendment.
- 2. Huge Size and Instability.** Citizens are required to know the laws and comply with them. Yet federal tax rules are massive in scope and constantly changing. Tax laws, regulations, and related rules span 74,608 pages, according to CCH Inc. The number of pages has more than tripled since President Jimmy Carter called the tax system "a disgrace to the human race." CCH estimates that there have been almost 5,000 changes to the federal tax code over the last decade.
- 3. Vertical Inequality.** Although equality under the law is a bedrock American principle, the income tax treats citizens very unequally. Vertical inequality means different tax burdens on citizens of different incomes. For example, households earning between \$100,000 and \$500,000 pay an average income tax rate two and a half times higher than those earning between \$50,000 and \$100,000. Such inequities violate the spirit of equal protection under the Constitution.

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