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Tuesday, April 6, 2010

RAHN: Morality and the IRS

Americans respect the law when the law is respectable

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By Richard W. Rahn

Would you consider taking a job with a government agency that: c Unnecessarily strikes fear into the hearts of tens of millions of your fellow citizens, causing such anguish and despair that some are driven to suicide each year.

c Requires citizens to know 10 million words of rules and regulations because the failure to do so may result in draconian fines and even jail, while at the same time no one in the agency has a full understanding of all the rules and regulations it requires others to know.

c Routinely ignores the constitutional protections against self-incrimination and the right to the presumption of innocence.

c Seizes the assets of citizens without obtaining court judgments.

c Penalizes marriage.

c Discriminates against many of the nation's most productive citizens.

c Destroys incentives to work, save and invest, and undermines job creation.

c Routinely protects agency personnel who have engaged in citizen intimidation, misrepresentation or worse?

No, I am not referring to the Nazi SS or the Soviet KGB, but the IRS, which is guilty of all of

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the above and more.

It is, of course, true that no one loves the tax collector and that taxes are the price we pay for a civil society. But, as with anything else, there are proper and improper taxes and tax collection procedures and methods. According to news accounts, attacks and threats against IRS personnel are rising, and unfortunately, this trend is likely to continue until there is a fundamental change in our tax laws and collection methods. People who do not have access to the media and cannot afford expensive tax lawyers sometimes reach such a level of frustration with the IRS that they resort to violent or irrational behavior. IRS officials and workers will say the tax code is not their fault - it is the fault of Congress - and they are only doing their jobs.

It is unambiguously true that the tax code and IRS are creatures of Congress, with all of its self-dealing, corruption, ignorance and incompetence. But it also is true, and was made explicit at the Nuremberg trials, that those who carry out orders that they know to be wrong or should know to be wrong are not absolved of personal responsibility.

The county tax collector who is responsible for the collection of property taxes is engaged in a necessary activity because it is through his or her efforts that the local police, fire departments and schools are funded. In most places, all pay the same tax rate, with those having more expensive properties paying proportionally more and vice versa. The tax, and how it is applied, is readily understood by most people. Even though many may complain about the tax rate, the tax itself is generally considered fair.

Similarly, those who work in a state sales-tax collection office are administering a tax whose proceeds go for purposes that are generally understood - schools, roads, parks, etc. The tax itself is nondiscriminatory and is easy to comprehend. As a result, there tends to be little general hostility against property- and sales-tax collectors, most people viewing their job as a necessary function.

Unlike the local property and sales taxes, the federal income tax and the IRS have perverted the law, which is supposed to ensure equal justice, into an instrument of plunder through legislation (as contrasted with constitutional law) and regulation. The Constitution gives the federal government the right to tax for the "common Defense" and "general [not specific] welfare" (e.g., the Centers for Disease Control and Prevention). Many of the current departments of government (e.g., the Departments of Housing, Energy, Education and Health and Human Services) seem to have no constitutional basis, and nowhere does the Constitution give the federal government the power to engage in income redistribution.

Most of the Founding Fathers were students of the Scottish Enlightenment, and the most influential book on their thinking was Adam Smith's "The Wealth of Nations," published in 1776. (Smith and Ben Franklin were personal friends.) In his section on taxation, Smith said: "The subjects of every state ought to contribute towards the support of the government ... that is, in proportion to the revenue which they respectively enjoy under the protection of the state." In modern parlance, Smith was endorsing a proportional or "flat tax," or VAT, or sales tax. Smith went on to say, "The tax which each individual is bound to pay ought to be certain, and not arbitrary. Where it is otherwise, every person subject to the tax is put more or less in the power of the tax gatherer. ..." Finally, Smith noted: "Every tax ought to be so contrived as both to take out and to keep out of the pockets of the people as little as possible, over and above what it brings into the public treasury of the state." The income tax and IRS fail on all accounts, and neither Smith nor the American Founders would have approved.


The French political and economic philosopher Frederic Bastiat correctly said, "No society can exist unless the laws are respected to a certain degree, but the safest way to make them respected is to make them respectable. When law and morality are in contradiction to each other, the citizen finds himself in the cruel alternative of either losing his moral sense, or of losing his respect for the law." The tax law could be made fair, certain and efficient. The tragedy is that too many at the IRS and in Congress have lost their moral sense, causing

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- Yes
- No
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their fellow citizens to lose respect for the law.

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