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The age of reason?

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Do you believe only those who consent through their elected representatives should be taxed? Do you think it improper for government to push tax rates so high tax revenues decline, because people aren't willing to work, save and invest as much as before? Do you think it is improper for government to make someone else, such as an employer or customer, responsible for paying taxes you owe? If you answered "yes" to all the above, welcome to the age of reason and liberty.

Most people, if they have a chance to think about the above questions, will answer "yes," because they realize if "no" becomes an acceptable answer, it can result in tyranny. Before the Enlightenment began in the 17th century, the concept of owning one's own life was neither widely understood nor practiced. The American Revolution was a battle for the Lockean idea that one had an unalienable right to life, liberty and property. This idea has gradually become the world norm for civilized behavior, even though it is not consistently practiced in much of the world.

Despite mankind's progress, the forces of darkness are still too prevalent even among those in leadership roles in "civil" America and Europe. First, we can start with the Internal Revenue Service, which now wants small business to take on more "tax police" functions. Specifically, the IRS wants small business people to be responsible for ensuring that independent contractors, who buy goods and services from them, pay their taxes. The unenlightened and unreasoning souls in the IRS and Treasury's tax policy shops who came up with this stuff fail to understand government and business have separate and distinct roles in civil society and should not be co-mingled. In addition, the proposals will add enormous cost and complexity to the operations of many small businesses they are not equipped to undertake.

These proposals neither pass a reasonable cost-benefit test nor are they a proper demand by government in a free society. It is not the function of a small business person, who should be responsible only for his or her own taxes, to make sure that others pay their taxes.

The European Commission of the EU is preparing to attack Switzerland for the "crime" of having low tax levels. The EU bureaucrats in Brussels suspect some businesses and business activities have moved from the high tax EU countries to more enlightened Switzerland where the tax burden is not so onerous. The fundamental human right to flee

religious, political and economic oppression has been a standard of civil society for the last couple of centuries.

There is a higher level of liberty, and more social and economic well-being in Switzerland than in much of the EU. If the EU prevails over Switzerland, it will re-establish the precedent that foreign tyrannies (even if relatively benign, like the EU) have the right to reduce the liberties of others.

In the U.S., many folks have decided they should be the next president. A number of these souls (mostly Democrats) have also decided the "rich" should pay more taxes in the form of higher tax rates on those making \$200,000 or thereabouts.

An enlightened and reasoning person might ask several questions before jumping to the conclusion tax rates on certain people should be higher. The questions one might ask are: "Does the federal government need more tax revenue, or is it so riddled with waste, fraud, abuse, mismanagement and disincentives that it is actually reducing the social welfare of the country?" "Do higher income people already pay a greatly disproportionate amount of the tax burden?" "Are the current tax rates already so high on upper-income workers that they are more likely to withdraw taxable work effort and taxable savings and investment than pay more taxes?" "Is being 'rich' the same thing as earning a high income in any given year?"

Most of the empirical evidence indicates Americans would be better off with a smaller rather than a larger government; that upper-income people already pay a far greater share of the income taxes than their share of income would warrant; that upper-income people already face rates above the revenue maximizing rate; and that having a high income (\$200,000 or more in a given year) is not the same thing as being rich, as many young professionals and small business people can attest

The tax increase proposed is a tax on trying to become rich, not a tax on being rich. Unfortunately, the way the political debate is treated by much of the media and by all too many of the politicians is not about empirical evidence and enlightened reason, but about emotion wedded to ignorance.

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