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<b>Instructor</b>	Ryan Tonkin
<b>Email</b>	rtonkin@uvic.ca
<b>Office</b>	CLE B309 (M/Th 1:30 – 2:30)
<b>Seminar</b>	COR A129 (M/Th 11:30 – 12:50)

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<b>Assignments</b>	10%	Participation	
	10%	Critical Reflections	Before Class
	30%	Policy Proposal	March 31
	50%	Research Essay	April 29

We acknowledge and respect the ɫəkʷəŋən peoples on whose traditional territory the university stands and the Songhees, Esquimalt and W̱SÁNEĆ peoples whose historical relationships with the land continue to this day.

### Course Description

In 2013, U.S. President Obama called inequality “the defining challenge of our time.” Many Canadians agree, with repeated studies finding broad popular support for a more equitable distribution of resources, despite also finding a vast underestimation of the current level of inequality. Yet efforts to moderate the distributive skew through taxation are met with resistance. After all, critics point out, don’t some people work harder, work longer, create more value, possess rare talents, take risks, and so on? Don’t taxes distort the economic outcomes generated by agents exercising their freedom and ingenuity in the marketplace?

This course offers an inquiry into these questions by considering taxation as both a cause and corrective of inequality. To that end, we will draw on materials from public finance economics, the theory of optimal taxation, property and tax law, and theories of distributive justice. These materials will inform our assessments of what it means to own something, how ownership might be justified, whether inequality is always regrettable, and how the market and the state collaborate to construct the modern global economy. Finally, we will assess the functional macroeconomic role of taxation in raising revenue and moderating the money supply.

### Required Texts

All texts will be provided on the course website.

### Critical Reflections

There is no established philosophical literature on this topic. Therefore, it is up to us to develop a research program. To that end, critical reflections are weekly one-page assignments that advance a substantive question or other critical engagement with the weekly reading material. Each is worth 1%, and you may submit one per class, up to a total of ten.

### Research Essay

This essay is an extended pursuit of one of the critical reflections you developed in a weekly inquiry. Full details are provided on the course website.

### Policy Proposal

This is an opportunity to find creative connections between your philosophical research and the domain of public policy. Full details are provided on the course website.

## Schedule

Scheduled readings should always be completed before the class for which they are assigned.

### **I. Property**

- Jan 10 Thomas Piketty – Capital and Ideology [Introduction]  
Jan 13 Thomas Piketty – Capital and Ideology [Introduction]  
Jan 17 Thomas Grey – The Disintegration of Property  
Anthony Honore – Ownership  
Jeremy Waldron – What is Private Property?  
Jan 20 Stephen Holmes and Cass Sunstein – The Cost of Rights: Why Liberty Depends on Taxes [No Property Without Taxation]  
Jan 24 John Borrows – Aboriginal Title and Private Property

### **II. Markets**

- Jan 27 Robert Nozick – Anarchy, State, and Utopia [Distributive Justice]  
Jan 31 Robert Nozick – Anarchy, State, and Utopia [Distributive Justice]  
Feb 3 Barbara Fried – Wilt Chamberlain Revisited: Nozick’s “Justice in Transfer” and the Problem of Market-Based Distribution  
Feb 7 Friedrich Hayek – The Use of Knowledge in Society  
Feb 10 Joseph Heath – Filthy Lucre [Capitalism is Natural]  
Feb 14 Joseph Heath – On the Very Idea of a Just Wage  
Feb 17 Daniel Markovits – The Meritocracy Trap [The Meritocratic Revolution; The Harms of Meritocracy]  
Feb 21 Reading Break  
Feb 24 Reading Break

### **III. Taxation: Political Philosophy**

- Feb 28 Liam Murphy and Thomas Nagel – The Myth of Ownership [Economic Justice in Political Theory]  
Mar 3 Liam Murphy and Thomas Nagel – The Myth of Ownership [Economic Justice in Political Theory]  
Mar 7 Ryan Tonkin – Taxation  
Mar 10 Ryan Tonkin – Taxation  
Mar 14 Alan Hamlin – What Political Philosophy Should Learn from Economics about Taxation  
Mar 17 Peter Dietsch and Thomas Rixen – Tax Competition and Global Background Justice  
Mar 21 Peter Dietsch and Thomas Rixen – Tax Competition and Global Background Justice

#### **IV. Taxation: Money**

- Mar 24 Thomas Frank – The People, No: A Brief History of Anti-Populism [The Cure for the Common Man; What was Populism?]
- Mar 28 Robert Hockett and Aaron James – Money from Nothing [What Money is Based On-Viz “Nothing”; Spending from Nothing]
- Mar 31 Robert Hockett and Aaron James – Money from Nothing [Promising from Nothing]
- Apr 4 Stephanie Kelton – The Deficit Myth [Bumper-Sticker Shock; Don’t Think of a Household: 1 - 40]
- Apr 7 Liam Murphy and Thomas Nagel – The Myth of Ownership [Conclusion: Politics: 173 - 190]

The schedule is a tentative guide and subject to change.