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Income Tax

There are those who claim that the income tax began in 1913. This may be true as far as the American experience is concerned, but, in truth, the origins of the income tax are ancient and entwined with the history of civilization itself.

At the dawn of civilization, a warlord and his men ride into a settlement. They kill a handful of men, and the settlement, overwhelmed by superior military force, surrenders. The settlement is added to his domain. His men take wives, and make new lives among the conquered people. His new subjects will pay tribute or die. The warlord and his men do not toil; they reap. He calls himself king. Their reaving is an act of violence that brings the people into submission. His plan for regular plunder is legitimized when he uses the language of government. In time it becomes taxation on the earnings of the people.

During the Middle Ages, most people lived as serfs- essentially peasant tenant farmers who worked the land and survived at subsistence level. They paid their taxes to the king or other lord by surrendering one third of their harvest. This kept them poor, never far from starvation, and without the ability to improve their station. This arrangement kept the king, his court, and his soldiers, who enforced his will, fed and happy. The nobleman claimed a portion of the serf’s income as his right. This, we are falsely told, is the price of civilization. In its essence, the seizure of the peasants’ production is a medieval income tax.

Fast forward to 19th century America and the persistent institution of slavery. For what reason did one man want to own and have responsibility for another man? Simply, the slave owner owns a slave to have a legal right to the slave’s labor. The serf only had to hand over one third of his labor, and lived on the rest. The slave gave up all his labor, with a small portion being returned to him as room and board. The conditions of serf and slave are not identical, but they are similar. A significant difference is the degree to which each person must surrender up the fruits of his labor.

The underlying principle here is that the ownership of a person’s labor is the ownership of that person. The degree to which a person is taxed on his labor is the degree to which ownership is asserted over that person. The modern form of the income tax may seem benign to most, but it is rooted in the ancient and evil desire of one man to rule over another.

Today, tax on income can easily match the one-third burden suffered by the medieval serf. The reason this is not as economically onerous is that the level of per capita production in a modern capitalist economy is many times higher than that in a pre-industrial or feudal economy. The relationship between income tax payer and income tax spender remains the same as it has been since man first subjugated another man. It is the relationship between servant and master and has no place in a free society. If the disagreement in tax policy is centered on what percentage the taxpayer should be allowed to keep, the worker who pays it has no right at all to his own income. At what percent of the tax-payer’s income does it become a form of serfdom? At what point does it become slavery? What will happen if you refuse to surrender the fruits of your labor? The demand for freedom from the income tax is a demand for the freedom over our own lives and to own our own lives. The income tax belongs in the past, with serfdom and slavery, as an insidious relic of a more barbaric time.