

Contents

1	Outlining the Field of Tax Justice	1
	Helmut P. Gaisbauer, Gottfried Schweiger and Clemens Sedmak	
I	Grounding Taxation	
2	Fiscal Justice and Justified Trust	17
	Clemens Sedmak and Helmut P. Gaisbauer	
3	Taxation and the Duty to Alleviate Poverty	33
	Gottfried Schweiger	
4	Justice, Equality and Taxation	47
	Dietmar von der Pfordten	
5	‘You did not Build that Road’—Reciprocity, Benefits, Opportunities and Taxing the Extremely Rich	67
	Bruno Verbeek	
6	The Challenge of Tax Avoidance for Social Justice in Taxation	83
	Benjamin Alarie	
II	Justifying different Types of Taxation	
7	Why Taxing Consumption?	101
	Xavier Landes	
8	Egalitarianism and Consumption Tax	119
	Daniel Halliday	
9	Ethical Taxation: Progressivity, Efficiency and Hourly Averaging	135
	Douglas Bamford	

10	Why Do the Public Oppose Inheritance Taxes?	151
	Rajiv Prabhakar	
11	The Role of Expressive Versus Instrumental Preferences in U.S. Attitudes Toward Taxation and Redistribution	167
	Kirk J. Stark	
III	International and Global Taxation	
12	What Burden Should Fiscal Policy Bear in Fighting Global Injustice?	185
	Gillian Brock	
13	The Global Luxuries Tax	203
	Timothy Mawe and Vittorio Bufacchi	
14	Taxation: Its Justification and Application to Global Contexts	219
	Teppo Eskelinen and Arto Laitinen	



<http://www.springer.com/978-3-319-13457-4>

Philosophical Explorations of Justice and Taxation
National and Global Issues

Gaisbauer, H.P.; Schweiger, G.; Sedmak, C. (Eds.)

2015, VII, 236 p. 15 illus., Hardcover

ISBN: 978-3-319-13457-4