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Succession
Proportional & Progressive Taxation.

Taking a cue from ~~Khaff~~ Khallaf (Impôt sur Succès., 95) on difference between progressive (i.e., personal, individual) & proportional (i.e., as customs) taxes, besides the question of rise of idea of progressive taxation in modern times as a device of equalizing, there is the question of choice between income and inheritance taxes, with this philosophical difference:

Income tax is annually adjustable, a benefit for the state, and if it is truly progressive it blocks the development of extreme new wealth; it can, as it were, prevent the growth of inequality. The inheritance tax, on the other hand, allows each generation fuller acquisition of wealth (if the income tax is kept down) but breaks the inequalities that each generation develops by denying great inheritance to descendants. ~~and~~

Another way to put it is that the income tax ~~can~~ helps protect family wealth once established, whereas inheritance tax destroys it at every break of generations. Correlatively, ~~the~~ income tax ~~perpetuates~~ ^{inhibits} the rise of family wealth whereas inheritance tax inhibits its perpetuation. To this extent, income tax perpetuates stratification whereas inheritance tax fosters social mobility