

1978-09-03: [PROJET FOX] Outline of an Opening for the Monograph.

In 1961, end of efforts to enforce succession taxes, shift to watching individual income.

This reflect a basic change in function of patrimony: Heretofore (or long before) the essential determinist in life chances, Henceforth a matter of individual wealth that will somehow get passed on. Watch who it goes to, in order to tax it.

This is due to a change in the structure of function of the family. Ascendant control used to be paramount, since life chances and patrimony were so linked. Now, children are "free" after education, and their life chances are due to career talents they have developed in conjunction with whatever career opportunities society provides.

Succession taxes themselves were a way that the state subsidized, its assumption of social services in the family's stead. The immediate reason for taxes was perhaps the wartime need (1914). But long term peacetime expenses of social services provides an enduring rationale. It was at least clearly believed that taxing wealthy trans-generationally would not be a great harm to society, indicating that the diachronic function of patrimony had lost its importance for stability of the nation.

If we add up the things the state now provides for all citizens, there is no doubt that for the majority of people the state now does what the family (if anyone at all) did for individuals in the past, viz., education, healthy care, old age pensions. In olden times only the well off could control these things for their families, since it was essentially privately controlled. In the modern state, these things are decreed to be due everyone, and so it provides them for everyone. The well off may scorn the state's aid, and continue to provide for themselves; the poor then get things they never really had before.

If there is a trade off between family patrimony in times past and the state's providing social services today, which is accomplished by taxing patrimony, let it be said that the families taxed now are not the one getting the benefit. Graduated tax will hit heaviest the very wealthy, who are least likely to benefit directly from the state's social services (they'll still rely on their own means). Taxing the rich to provide state social services is justified on the traditional economic and political reasons for the state's coming into being in the first place, to protect family's property.

As far as individual life chances are concerned, the paternalistic attitude of the state in terms of social insurance (life, health, old age) is an unmixed blessing for all; but in respect to providing income via a job there can be some argument. For those who once had great talent and ambition but modest life chances, the variety and openness of career possibilities offers individual fulfillment erstwhile

unknown. For those who had no family patrimony of any size before, and have not great talent and/or ambition, the full employment possibilities can be regarded as a gift given them or as a birthright owed them by the state-as-family.