

Book Review

Our Selfish Tax Laws: Toward Tax Reform that Mirrors our Better Selves

Anthony C. Infanti (MIT Press, 2018)

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In *Our Selfish Tax Laws: Toward Tax Reform That Mirrors Our Better Selves*, Anthony C. Infanti considers how US federal tax laws reflect the self-image that American people have of themselves and of their society. Infanti's main argument is that law and society mirror each other. For tax law this means that it is not merely a "pocket issue" about money, though mainstream tax scholars so presume.

Infanti first observes two conflicting and counter-intuitive trends: today, Americans are becoming less willing to pay tax (though most of them still recognize tax as civic obligation), whereas the amount of money donated to charities has achieved the highest record ever. Americans generally have a negative attitude toward tax.

Infanti further observes that current USA federal income tax laws reinforce the "privilege" of a specific group in American society. This privileged group refers to a heterosexual, cisgender, married man, with a stay-at-home wife and children; he is a physically and mentally able, wealthy, U.S. citizen." Infanti refers to this group as "self," enjoying more benefits than "others" who are outside this privileged group. He illustrates this by an example in Chapter 4: an LGBT family is not entitled to deduct the same expenditures from their tax return as a traditional family.

This bias to the privileged group in US federal income tax laws is "selfish," according to Infanti. Such selfishness is contrary to how many Americans regard their own society and values: being inclusive and embracing diversity. Therefore, Infanti argues that tax reform should strive for "mirroring better selves," not "mirroring wealthier ourselves." By challenging some widely accepted assumptions, such as "greedy taxpayers always wanting to reduce their tax burden as much as possible," Infanti argues that American taxpayers should choose a different attitude toward tax and tax reform. Consequentially, Infanti asserts in the final chapter that the Trump Administration's 2017 tax reform project focusing on reducing tax paid by the wealthy is not on the right track.

The book is insightful because it does not limit tax reform to being an economic issue. Instead, Infanti emphasizes that taxpayers' attitudes towards taxes are the real key to fair tax reform. His writing style adds to this by using, as an American himself, the narrative "we", persuading fellow Americans to change their stance on taxes and to embrace an attitude of "better selves." Therewith, this book conveys a universal lesson for non-American readers as well, encouraging them to reflect on any tax reform.