

INTRODUCTION

Tax Beyond the Social Contract

Nicolette Makovicky and Robin Smith

Abstract: This special issue decenters tax as an analytic device for understanding the relationship between state and citizen while examining the limits of social contract thinking. Focusing on how citizens interpret and react to state efforts to promote fiscal citizenship, it sheds light on contemporary fiscal structures and public debates about the moralities, practices, and imaginaries of tax systems. The contributors use tax to explore the nature of citizenship, personal freedom, and moral and economic value. They also highlight how taxation may be influenced by spaces of fiscal sovereignty that exist outside or alongside the state in the form of alternative religious and economic communities.

Keywords: anthropology of tax, citizenship, ethics, fiscal relations, social contract, society, state

Writing in 1789, Benjamin Franklin noted: “Our new Constitution is now established, and has an appearance that promises permanency; but in this world nothing can be said to be certain, except death and taxes.” It is no coincidence that Franklin mentioned taxes in the same breath as the Constitution: not only are taxation and the management of tax revenue commonly understood as the cornerstones of the modern state, but paying taxes is usually considered a ritual of citizenship. In the Euro-American tradition, tax is the nexus of representation and accountability for democratic engagement, and a means through which citizens conceptualize their responsibilities and rights vis-à-vis the state and each other (Guyer 1992). Tax, in other words, is a matter of both political process and moral economy. It therefore constitutes a fertile area for an anthropological investigation into how citizens imagine their roles, identities, and responsibilities vis-à-vis state, society, and nation. It is also a prime location for understanding labor, money, and morality, and how they intersect with spaces



and practices of bureaucracies and fiscal systems. Finally, it raises essential questions about political and religious communities, as well as (ac)counting, value, and quantification. Yet despite their rich ethnographic and theoretical potential, taxes and practices of taxation have been the subject of less than a dozen anthropological publications. This special issue aims to correct this oversight by establishing tax as a focus of anthropological study, outlining its main themes and highlighting how an anthropology of tax may contribute to broader disciplinary debates.

Much qualitative research on taxation focuses on how corporate and institutional structures enforce compliance or enable evasion. Adopting ethnographic methods, a growing number of social scientists have investigated how tax authorities build legitimacy with citizens and account for their activities (Björklund Larsen 2017, 2018; Rawlings and Braithwaite 2003). They show how tax authorities evoke norms of parity and reciprocity to gain the trust of citizens. Others have interrogated the practices of corporations and multinationals, detailing their mutual entanglement with tax administrations and their impact on the wider tax environment (Mulligan 2012; Preston 1989). Finally, scholars have examined the cultural logics, financial instruments, and normative discourses facilitating the production of tax havens and the globalization of taxable wealth (Flyverbom 2012; Harrington 2016; Maurer 2001; Rawlings 2004, 2005). Among this heterogeneity of themes, several distinct theoretical approaches to the subject have emerged. The first considers taxation a disciplinary technology, drawing on the work of Michel Foucault to document the practices and discourses employed to turn citizens into self-policing, model taxpayers (Hobson 2004; Likhovski 2007). The second makes use of Pierre Bourdieu's practice theory, investigating tax as a social field characterized by competing actors, logics, and schemes of action (Gracia and Oats 2012; Wynter and Oats 2019). And finally, a third approach employs notions of assemblage to show compliance as "the effect of a heterogeneous assembly of actors and practices" including "auditors and taxpayers but also the knowledge, technology, rules and regulation that provide active enforcement of these various people" (Boll 2012: 225; see also Boll 2014a, 2014b).

What brings the contributions to this special issue together is a focus on how *citizens* interpret and respond to state efforts to instill fiscal discipline. Our authors problematize state-society relations through the prism of taxes, each one placing varying emphasis on issues of citizenship, ethics, and redistributive justice. They additionally introduce entirely new considerations to the study of taxes: issues of cultural memory, gender, migration, and religion, and questions of value, commensurability, and form. Overturning the notion that nothing is certain except death and taxes, they show how people often desire to pay tax in order to assert their rights to citizenship and property, but struggle to do so (Sheild Johansson, Vicol). Tracing ongoing debates about the state's role

in the production of public and private goods, they demonstrate how tax as a cultural form is ethically and materially entangled with notions of economic agency and moral personhood (Smith, Venkatesan). They reveal how taxes form part of a much wider conceptual universe of transfers and exchanges including tithes (Kauppinen) and membership dues (Bäumer Escobar), and problematize who and what is taxable, raising questions of commensurability and value. They show how citizens contest the ways in which practices of taxation establish equivalences between labor, money, and time, and attempt to establish alternative hierarchies of value that may be seen to challenge the fiscal monopoly of the state (Eräsaari).

Together, our authors shed light on contemporary fiscal structures and popular debates about the moralities, practices, and imaginaries of tax systems from the perspective of the taxpayer. They join a growing trend among tax scholars arguing that multiple persons, practices, communities, and institutions are involved in the co-constitution and co-creation of tax regimes, tax imaginaries, and taxpayers themselves (Gracia and Oats 2015; Mulligan 2012; Oats 2012). However, what makes their insights particularly *anthropological* is not merely their grounding in ethnographic data and methods or their adoption of an actor-centered approach. Rather, their insights are an outcome of the particular conceptual baggage with which they approach the subject of taxation and the types of questions they ask. Some bring to the table classic disciplinary preoccupations with money, exchange, and morality, or religion, community, and political organization. Others engage with newer anthropological work on citizenship, debt, and credit, asking what such lenses might contribute to the field of contemporary tax studies. Finally, we ask how different modes of ethical reasoning may induce particular ways of thinking about tax as an object—on the part of both scholars and their respondents. Such approaches allow us collectively to unpick, examine, and question what has heretofore been accepted as truism in tax research—namely, the notion that tax and taxation are primarily a matter of the social contract and are best studied through the narrow lens of citizen-state relations (Martin et al. 2009). The contributors each break open this dyadic relationship in their own way, revealing how it is complicated by the presence of other institutions, practices, and spaces of sovereignty.

As such, this special issue seeks to do more than offer an ethnographic lens on tax and taxation. Rather, it aims to critically interrogate the theoretical assumptions about the nature of state-citizen relations that continue to underpin approaches to fiscal exchange among anthropologists and scholars of tax more broadly—including ideas of reciprocity and the social contract. We start our introduction to this collection by illustrating the pervasive role played by these concepts in the existing literature, tracing the roots of our current association of fiscal policy with the social contract to Enlightenment debates about the relationship between citizens and governments. We present the ethnographic

and conceptual insights of the contributing authors, each of them considering those experiences of citizen-state relations not easily accommodated within Euro-American notions of the social contract and fiscal exchange. On the one hand, they show how taxes link more obligations and rights than traditionally recognized, making them a vehicle for debates about the nature of citizenship, personal freedom, and the constitution of moral and economic value. On the other, they highlight how fiscal relations may be influenced by the existence of spaces of fiscal sovereignty either outside or alongside the state in the form of alternative religious and economic communities. Decentering tax as an analytic device for making sense of the relationship between state and citizen, our contributors expose the limits of social contract thinking. Their ethnographic accounts suggest that the social contract may not be the only source of moral, social, or cosmic order—and consequently that taxes should be seen as just one kind of payment among others that may lead to communality and interdependence. We return to the implications of this analytical move in our conclusion.

The Social Contract and Beyond

Throughout the nineteenth century, social theorists of all kinds looked to taxation for insights into the political economy of the nation-state. Karl Marx, Max Weber, and Émile Durkheim all investigated how taxation could foster or impede capitalist development, the reproduction of class inequality, and the mode of production and division of labor (Martin and Prasad 2014: 332). Yet it fell to the economist Joseph Schumpeter (1918) to formulate the first call for systematic research into the fiscal affairs of the nation-state. Considering taxation a contributing factor to the emergence of constitutional government in Europe, he argued that changes in the fiscal affairs of sovereign states could be read as a symptom and cause of the historical development of society. Studying the link between taxation and government could reveal not only the historical dynamics of social and political change, but also the “spirit,” “cultural level,” and “social structure” of a nation (*ibid.*: 101). Since Schumpeter, taxation has enjoyed a century of sustained academic interest from scholars across the fields of economics, political science, sociology, and legal studies. Much of this work has focused on tracing the relationship between taxation and macro-historical phenomena, including armed conflict, religious traditions, gender regimes, race relations, and labor systems, and has generated a literature that examines the implications of taxation policies on trade and economic development, the aims and practices of government, and the provision of social services and welfare (Campbell 1993; Martin and Prasad 2014; Martin et al. 2009).

The roots of our contemporary thinking about taxation, however, lie much further back in Enlightenment debates about the relationship between citizens

and governments (Hughes 2007). Well in advance of Schumpeter, philosophers such as John Locke, Adam Smith, and John Stuart Mill recognized the importance of taxation for the constitution of state-citizen relations, linking the issue to questions about the nature of political representation, status of private property, and rights of labor. Locke (1698), for example, argued that there should be no taxation without political representation, advocating that tax be levied only on individuals who benefitted from political suffrage—that is, male property owners. A century later, Smith ([1759] 1853) thought it prudent to tax all citizens according to their ability to pay and how much they were likely to benefit from the state. However, he also championed a minimalist approach that would “take out ... of the pockets of the people as little as possible, over and above what it brings into the publick treasury of the state” (ibid.: 372). Later still, the utilitarianist John Stuart Mill ([1859] 1865) argued that progressive taxation was a deterrent to hard work and enterprise, and advocated the taxation of unearned income from inheritance and rent to ensure social equity. In the writings of Locke, Smith, and Mill we recognize not only the contours of current debates about the political legitimacy and moral economy of fiscal policy, but the perception that in “the modern world, taxation *is* the social contract” (Martin et al. 2009: 1; original emphasis).

As several of our contributors illustrate, this association of fiscal policy with the social contract shapes both everyday, common-sense representations of tax and taxation and academic approaches to the subject. Seeking to understand why citizens consent to being taxed, scholars have often portrayed taxation as a form of ‘fiscal exchange’ (Levi 1988)—that is, as the payment of fiscal contributions in return for access to collective goods like health care and welfare, schooling and infrastructure, and the protection of civic rights. Studies show that individuals are more willing to contribute to the public purse when they see the tangible results of fiscal revenues put to work in their local environment. Visibly linking tax collection to service delivery initiatives thus contributes to strengthening the social contract (Gatt and Owen 2018: 1197). Recognizing this, groups of citizens and sectors of society may engage in various forms of ‘tax bargaining’ (Prichard 2015) to gain greater access to public services or try to enforce greater accountability on the institutional structures of governance. In this way, fiscal exchange becomes implicated in local dynamics of class, gender, and ethnic difference, reflecting the differential access to economic benefits and political power in society (Abelin 2012; Willmott 2020). Indeed, those in the strongest economic and political position may even bargain themselves out of the need to pay tax altogether (Goodfellow 2017; Meagher 2018).

Anthropologists, too, have embraced the notion of fiscal exchange. Drawing on the classical categories of economic anthropology such as gifting and reciprocity, Lotta Björklund Larsen (2018) argues that Swedish taxpayers regard

equitable exchange as central to their relationship not only with the state, but with each other. Apart from a generalized understanding of tax as a “tit-for-tat” for services, they expect other citizens to pay their “fair share” and enjoy access to collective goods regardless of their ability to contribute (*ibid.*: 26–27). More often, however, existing ethnographic work highlights the limitations of the standard model of taxation as fiscal exchange. As Jane Guyer (1992) illuminates in her seminal study of fiscal relations in Nigeria, Anglo-European models link the development of fiscal systems with state formation, but naturalize the relationship between taxation, property rights, and political representation. Taxation, however, is not always the nexus of representation and accountability between state and citizen (*ibid.*). Indeed, scholars working in Africa have been particularly attentive to how local histories of pre-colonial tribute payments and colonial models of taxation—along with the presence of resource economies and development aid—shape citizens’ experience of fiscal relations (Goodfellow and Owen 2018; Roitman 2005). They underscore that the social contract may rest less on Fabian notions of citizens contributing to the state than on the ideal of a ‘developmental state’ investing the national wealth to improve the lives of its citizens (Bräutigam et al. 2008; Meagher 2018: 4).

Miranda Sheild Johansson’s contribution to this issue investigates precisely such a case. Examining taxpayer behavior in the city of Cochabamba, Bolivia, she observes that conventional models of fiscal exchange promoted by the government failed to resonate with the local population. Not only did her interlocutors expect public services to be funded by the country’s hydrocarbon industry revenue, but they preferred investing their time and income in unions and neighborhood associations that already defined their communal worlds, rather than in public institutions. Instead of seeing taxation as an effective pathway to building a collective, national society, inhabitants of Cochabamba perceived paying taxes as a vehicle for gaining independence from the state: They willingly paid levies that allowed them to pursue a livelihood and secured their property rights, but avoided those that entailed establishing a binding relationship with various representatives of the Bolivian state. In contrast to the narrowly transactional understanding of taxes presented by the government’s outreach campaign, inhabitants of Cochabamba thus viewed taxes as constituting a complex set of distinct obligations, rights, and responsibilities between themselves and the state. As Sheild Johansson eloquently argues, her interlocutors did not see taxes as “one large exchange between the state and its citizens,” but rather scrutinized each individual tax “for its particular exchange power.” She suggests that scholars need to question—rather than assume—the role played by ideas of reciprocity and the social contract. They should pay more attention to “the socio-economic relationships and positionalities that are produced by fiscal structures, and examine the multiple logics that inhabit tax exchanges.”

While Sheild Johansson's challenge is taken up by all our contributors in their various ways, none does so more directly than Anna-Riikka Kauppinen. Taking us to urban Ghana, Kauppinen asks what kinds of transactional modes become meaningful as citizens evaluate taxation's meaning and efficacy. Middle-class citizens in the nation's capital Accra, she writes, view taxes as part of a wider transactional universe that involves not just state and municipal institutions, but also a proliferating number of charismatic Pentecostalist churches to which they pay tithes. While they claim that their fiscal contributions are wasted, urban professionals experience tithes as generative contributions that yield both "infrastructural 'development' and divine favor." Backed by God's agency, it is tithes—rather than taxes—that are seen to successfully materialize middle-class visions of a "rightful return" for their money. The Ghanaian state, too, regards Pentecostalist churches as exemplars of effective revenue mobilization from which it can learn. Advertising taxpaying as a Christian duty, it attempts to harness the same rhetoric of divine accountability to induce contributions to the public purse. In Accra, Kauppinen argues, taxes and tithes thus figure as mutually constitutive social transfers that people compare when expressing ideas and concerns about the nature of public goods and their delivery. Indeed, she shows how the urban middle class's ethical vision of the public good lies somewhere between the state and God, extending the realm of the divine into the heart of the citizen-state nexus.

Kauppinen's contribution to this issue begins to carve out a conceptual space for the consideration of religious institutions in the anthropology of taxes, showing how paying taxes is an ethical, as well as political, gesture. However, it also poses fundamental questions about the nature of the state and sovereignty, shedding light on how non-fiscal payments and non-state actors may acquire 'tax-like' and 'state-like' qualities in the eyes of the public. Indeed, by examining the particular logics of fiscal exchange and return shared by Bolivian and Ghanaian citizens, Sheild Johansson and Kauppinen provide new insights into experiences of citizen-state relations that are not easily accommodated within Euro-American notions of the social contract and fiscal exchange. Beyond acknowledging how histories of colonialism and governance may shape taxpayers' expectations of fiscal exchange, both contributors highlight how the local fiscal landscape is influenced by the existence of distinct spaces of sovereignty beyond the state in the form of alternative religious and economic communities. Examining the fiscal relationship between state and citizen as part of this wider environment of communal worlds, they suggest that the social contract may not be the only source of moral, social, and cosmic order—and, consequently, that taxes should be seen as just one kind of payment that leads to communality and interdependence between people. Sheild Johansson and Kauppinen redirect our gaze to consider how taxes are

implicated in the reproduction of communities and values within, beyond, and at the intersection of different kinds of sovereign spaces.

Vinzenz Bäumer Escobar's ethnography of an anti-capitalist cooperative in Barcelona takes us to the heart of such a space. The aim of the cooperative, he writes, is to enable its members to exit both the political community of the Spanish state and the market economy by creating an alternative economic system at the "margins of capitalism." Membership gives working associates the right to charge for their goods and services using the cooperative's fiscal identification number, thus avoiding the steep taxes and fees associated with self-employment and providing a legal mechanism for tax evasion. The cooperative also generates semi-public goods, like a "social currency," through the pooling of regular fees from members. Introducing the term "fiscal commons," Bäumer Escobar shows how the pooling and management of common resources by non-state actors resemble traditional taxation and create state-like effects. Even more than Sheild Johansson and Kauppinen, he encourages us to think about tax beyond the conceptual realm of the state, probing accepted and common-sense ideas about what goods and relationships taxes mediate and between whom. Yet, as his ethnography shows, while cooperative members attempt to disavow the social contract and live their lives free from the Spanish state, its presence continues to haunt their efforts. Not only do the legal structures of the state shape the institutional structure of their community, but widely shared images of the state and its bureaucratic process make those members who are responsible for collecting dues feel as if they are reproducing the state they wish to escape.

Bäumer Escobar, Sheild Johansson, and Kauppinen thus illustrate a curious paradox that characterizes most of the contexts studied by our contributors. All note that the conventional framing of taxation as a matter of the social contract is shared not only by scholars, but also by tax authorities and even—in some cases—local populations. The social contract appears to be part of the kind of contractarian thinking that is attractive to governments and international organizations alike, forming a traveling idea, or perhaps even a 'mobile technology of governance' (Ong 2006, 2007). It may even coalesce into a popular idea of rightful return, as in the case of Kauppinen's middle-class Ghanaians. However, these contributors also show how such social contract thinking and the fiscal relationship it implies sit uncomfortably within a larger context of competing spaces of sovereignty, social and moral orders, and landscapes of exchange. As Bäumer Escobar demonstrates, the points of contention that emerge from these intersections work to turn taxpayers into political subjects as well as fiscal citizens. This struggle brings to light cleavages between state and society around what or who should be taxed, how tax is levied, and how taxation is enforced. As we show below, taxation not only links more obligations and rights than is traditionally recognized; it also is the

vehicle for debates about the nature of citizenship, the concept of personal freedom, and the constitution of moral and economic value.

State-Citizen Imaginaries

While much scholarship has sought to illustrate how taxation forges social relations between state and citizen, a number of anthropologists have focused on junctions where such solidarities break down. Highlighting how tax reflects competing imaginations of citizenship and sovereignty across the divides of class, gender, and ethnicity, they show the ways that individuals and communities use tax evasion as a tool of political struggle against what they perceive to be inefficient, unjust, or predatory state behavior (Abelin 2012; Guano 2010; Peebles 2012). Janet Roitman (2005) calls such citizen non-compliance ‘fiscal disobedience’, arguing that the refusal to pay tax is more often a tool of political contestation than a utilitarian decision based on the wish to keep more of one’s cash. Through fiscal disobedience, she argues, citizenship is (re)defined by the economic relationship of taxation. For many scholars, examining instances of such disobedience has proved a useful way to elucidate how competing ideas of citizenship, the state, and property rights play out during conflicts over regulation and redistribution (Goodfellow and Owen 2018; Muñoz 2010; Owen 2018). They have demonstrated how citizens politicize taxation in complex ways, parsing out the taxes they feel are legitimate and those they feel the state does not deserve. Indeed, ethnographers show that even when taxes are paid, contention between state and society over what rights and services these taxes afford, and the ability of government to deliver them, persists (Begim 2018; Dotson 2014).

At times, such conflicts are exacerbated by citizens’ fears that the government may abuse its position as tax collector. Lack of trust in a state’s capacity and its legislative enforcers, or contention over who is responsible for various fields of social welfare provisioning, helps to undermine confidence in the state (Berenson 2018). Robin Smith’s contribution, which examines how the imposition of new tax reforms affected daily business life for small-scale entrepreneurs in Istria, Croatia, is illustrative of how certain modes of tax collection can sow institutional distrust. Known colloquially as *fiskalizacija*, this tax reform constituted an attempt to turn Istrians into fiscal actors by streamlining tax payments. Requiring businesses to adopt and operate a specific digital accounting system, it made them liable up front for the value-added tax (VAT) invoiced to their customers. The digitization of tax invoices was supplemented by a series of punitive raids and stings by undercover tax inspectors across the region. As Smith shows, these activities deepened existing cleavages between the region’s population and the capital, as Istrians perceived the inspectors’

behavior to be motivated by ethnic stereotypes. Indeed, Istrians believed that *fiskalizacija* was based on a truncated view of their role as economic agents, ignoring the important responsibility that various institutions such as family and regional ties played in the local market. Hoping that taxation was an avenue to securing the region's—and their own—recognition as being loyal to the Croatian state, they felt that the *fiskalizacija* reforms recognized them merely as taxpayers, rather than as full citizens.

Smith's ethnographic account demonstrates the relational complexities that arise when taxpayers fall under the gaze of the state. As several of our contributors show, populations often opt to pay certain taxes for access to state services, land rights, or other benefits. Ethnographic fieldwork reveals that communities may, more often than is acknowledged, welcome tax registration as a promise of modernity and a sign of recognition. Yet Smith shows that sometimes what is desired is not easily monetized or understood as part of the services that states owe citizens for their taxes. For Istrian entrepreneurs, the desire for recognition as good citizens was wrapped up not simply in the belief that paying taxes gave them the right to public goods. Rather, they believed that paying taxes should earn them the right to be supported by the state to create *private* goods, in the sense of creating a healthy market in which family businesses could thrive and receive payment for the products they sold. As such, Smith's contribution poses questions about what exactly taxes mediate in different cases, suggesting that citizens may pay to buy themselves room to maneuver or even redirect the eyes of the state away from their activities (Gordon and Stack 2007). Her article also encourages us to challenge the 'fiscal essentialism' (Meagher 2018) of state systems, showing how their propensity to equate economic formalization with taxation often fails to take into account people's perceptions of their own economic citizenship—including those aspects that play out across the formal-informal divide.

Dora-Olivia Vicol's account of Romanian migrants in London who formalize their immigration status by becoming taxpayers illustrates how such fiscal essentialism may occasionally work in people's favor. Working cash-in-hand, migrants often find themselves without the National Insurance Number required to gain access to workers' rights and social benefits. To regularize their status, pay taxes, and access benefits, Vicol writes, many attempt to register as self-employed sole traders, a complex process requiring them to supply not only proof of identification and legal abode, but extensive documentation of their past economic activities. Stymied by the complexities of the bureaucratic process, many hire consultants who help them construct paper trails in a format recognized by the British government—at times including fake invoices produced for a fictive clientele. Mastering this bureaucracy, Vicol argues, is not only a way out of marginal citizenship, but also a performative act of recasting oneself as the kind of entrepreneurial migrant worker desired by the British

authorities. As self-employed taxpayers, Romanian migrants gain access to the privileges of citizenship by conforming to the neoliberal ideals embedded in the British tax regime, acting out its paradigm of entrepreneurial citizenship. Vicol's contribution is an example of how issues of citizenship, or the rights that citizenship affords, become apparent when one pays attention to questions of taxation. However, it is also a brilliant illustration of how taxation acts as a materialization of the particular relations of power between citizen—or migrant subject—and state.

Describing the labored efforts of their respondents to navigate complex bureaucratic systems in their quest to achieve recognition by the state as good citizens, Vicol and Smith chart the manner in which the taxpayer experience is colored by engagement with state agents—either directly or mediated by various types of consultants. Such encounters shape and are shaped by taxpayers' perceptions of the state as an agent of protection, persecution, or possibility. These authors highlight how, in the everyday lives of their informants, the state evokes strong emotions. Both Istrians and Romanian migrants cast the state as an “object of emotional investment—a site of fear, paranoia, or mutual suspicion” (Laszczkowski and Reeves 2015: 3), where desires for political recognition and participation are played out in everyday life. Indeed, it is notable that it is two cases of Eastern European communities that are preoccupied with finding their way through bureaucracies in order to pay tax, when Eastern Europeans have so often been cast as tax evaders—even, as reflected in Smith's contribution, by their own governments. They also show how moral categories of deserving subjects are created in the bureaucratic process, defining who will earn citizenship status and the right to welfare provisioning, and how communities and individuals deal with such differences in access (Thelen et al. 2014). As such, Smith and Vicol present tax bureaucracies as dynamic zones of action wherein the state is challenged, evaded, and eroded as a result of local efforts to make taxation regimes conform to the expectations of taxpayers themselves.

At times, such negotiations challenge the fiscal monopoly of the state. This is the case in Matti Eräsaari's study of the Helsinki Timebank's alternative currency—the ‘while’—and its struggle to prevent the while's translation into euros for taxable purposes by the Finnish tax authority. Eräsaari illustrates how the Timebank's egalitarian organizational principle that every labor hour is of equal value came into ideological conflict with tax officials' insistence on assigning the labor hour a market value determined by the task undertaken. Although the Timebank and its members agreed with the principle of taxation, they contested such a redefinition on the grounds that their purposeful lack of quantification gave marginal groups an opportunity for equal participation in economic life. Examining a community formed for the purpose of making its own value system in the most literal sense, Eräsaari raises questions of

commensurability and value, showing how acts of value quantification constitute a moral and ideological choice. Indeed, more than any of the other contributors, he poses questions about the way that regimes of taxation intersect with society as a heterogeneous field of value(s). He encourages us to consider the principles upon which such regimes are built and how they may domesticate competing forms of value across social space. Thus, if contributors like Kauppinen and Bäumer Escobar show how groups of citizens contesting the state's tax systems may create alternative regimes of collection and redistribution, Eräsaari goes even further by showing how taxation exists as just one quantification regime among many others.

The questions of ethics and value that preoccupy Eräsaari and his timebankers are also present in Soumhya Venkatesan's afterword. Seeking to define a space for the anthropology of tax within the discipline, she suggests that studying taxation may offer ethnographers a good opportunity to explore how people "conceptualize their own and the public/common good," as well as a "way of thinking about questions of freedom, justice, ownership ... and, even, happiness." Venkatesan's own ethnographic example is drawn from her ongoing research among a group of British libertarian campaigners whom she calls Friends of Freedom. Members of this group, she writes, believe that personal liberty lies in increased freedom from state intervention, and advocate for a minimal state, low taxes, and less regulated markets. They are particularly opposed to forms of taxation that seek to guide or punish the choices of individual citizens, such as tariffs on alcohol, sugar, or tobacco. Such 'sin taxes', they maintain, not only violate the individual's right to choose, but represent the "growing and illegitimate reach" of the state's "coercive prescriptiveness about what is good and right for people." Venkatesan's study thus highlights what citizens may deem to be legitimately within the realm of the state and thus taxable, and what is—or should be—outside of it. However, like that of Vicol, her contribution also shows the ways in which taxation—as concept and as practice—is imbued with ideas not only about citizenship, but, more fundamentally, about personhood itself.

Conclusions

Such debates about the state's fiscal powers and its potential ability to overreach into the private and personal choices of citizens bring us back to the question of tax as a function of the social contract. At the start of this introduction, we argued that social contract thinking could be understood as an assemblage that 'travels' across regulatory systems and societies, shaping the practices and policies of tax authorities and the emic understandings of tax among populations across the globe. Indeed, whether they are members of

Pentecostalist churches in Ghana or anti-capitalist cooperatives in Barcelona, people speak of taxes in terms of fiscal exchange, invoking ideas of reciprocity and rightful return. Yet as the ethnographic contributions brought together in this special issue show, such conceptualizations of state-citizen relationships as a matter of rights and obligations are often complicated by the existence of spaces of sovereignty and fiscal commons—to use the term developed by Bäumer Escobar—and their attendant social and moral orders. Rather than a singular kind of payment establishing their relationship with the state, citizens appear to see taxes as one of several types of payment that lead to communality and interdependence with social, religious, and state institutions. Indeed, for entrepreneurs—be they Bolivian street vendors or Croatian winemakers—paying taxes is regarded as earning them the right to exercise economic agency. Conversely, non-fiscal payments and non-state actors can acquire tax-like and state-like qualities, reconfiguring the public’s view of their relationships with and expectations of religious organizations and community associations.

For anthropologists interested in studying tax and taxation, or even state-society relations more widely, these findings pose some interesting intellectual challenges. They probe accepted and common-sense ideas about the goods and relationships that taxes mediate, and between whom. They illustrate how populations moralize fiscal relations, regarding some kinds of taxation as voluntary or contractual, while perceiving others as coercive or unjust. They suggest that citizens may seek to pay taxes to keep state institutions and representatives at bay, buying a degree of privacy and agency, as well as membership in a political community. Most importantly, however, our contributors encourage us to think about tax beyond the conceptual realm of the state and the social contract. Indeed, as Sheild Johansson suggests, scholars of tax may well find it useful to reconsider—and perhaps let go of—Enlightenment conceptions of the social contract that shape our contemporary understanding of fiscal relationships, “admitting that state-society relations are on the whole not contractual, but rather rooted in usurpation, conquest, and gradual shifts where opt-out is limited if not impossible.” Such a shift would capture not only the manner in which fiscal relations support state-citizen relations by building consensus or facilitating tax bargaining, but also how fiscal relations operate according to alternative logics that can be better understood through an anthropological lens.

Acknowledgments

The contributions to this special issue were presented as papers in the session “The Sociality of Taxes: State-Citizen Imaginaries” at the ASA’s 2018 conference and at the 2019 workshop “Becoming Taxpayers: Establishing the Anthropology of Tax” in Stockholm funded by Riksbankens Jubileumsfond (Grant No. F19-1310:1). We thank the two anonymous reviewers for their insightful comments, and the audiences and participants of these events for their feedback. Robin Smith thanks the project “Food Citizens? Collective Food Procurement in European Cities: Solidarity and Diversity, Skills and Scale” funded by the European Research Council under the European Union Horizon 2020 research and innovation program (Grant No. 724151) at Leiden University, the Netherlands.

Nicolette Makovicky is a Lecturer in Russian and East European Studies at the Oxford School of Global and Area Studies, University of Oxford. She has published widely on themes including labor, ethics, informal economy, and entrepreneurialism in Slovakia and Poland. She is the editor of *Neoliberalism, Personhood, and Postsocialism: Enterprising Selves in Changing Economies* (2014), and co-editor of *Economies of Favour after Socialism* (2016) and *Slogans: Subjection, Subversion, and the Politics of Neoliberalism* (2019). E-mail: nicolette.makovicky@area.ox.ac.uk

Robin Smith is a Political Economy Fellow of the Independent Social Research Foundation at the Oxford School of Global and Area Studies, and a Fellow of St Antony’s College, University of Oxford. She is an anthropologist most interested in agricultural, food, finance, and environmental issues. Her research has benefited from the financial support of the Clarendon Fund, New College Oxford Graduate Scholarship, and American Council of Learned Societies. E-mail: robin.smith@area.ox.ac.uk

References

- Abelin, Mireille. 2012. “‘Entrenched in the BMW’: Argentine Elites and the Terror of Fiscal Obligation.” *Public Culture* 24 (2): 329–356.
- Begin, Ainur. 2018. “How to Retire Like a Soviet Person: Informality, Household Finances, and Kinship in Financialized Kazakhstan.” *Journal of the Royal Anthropological Institute* 24 (4): 767–785.
- Berenson, Marc P. 2018. *Taxes and Trust: From Coercion to Compliance in Poland, Russia and Ukraine*. Cambridge: Cambridge University Press.

- Björklund Larsen, Lotta. 2017. *Shaping Taxpayers: Values in Action at the Swedish Tax Agency*. New York: Berghahn Books.
- Björklund Larsen, Lotta. 2018. *A Fair Share of Tax: A Fiscal Anthropology of Contemporary Sweden*. Basingstoke: Palgrave Macmillan.
- Boll, Karen. 2012. "Actor-Network Theory and Tax Compliance." In Oats 2012, 134–142.
- Boll, Karen. 2014a. "Mapping Tax Compliance: Assemblages, Distributed Action and Practices: A New Way of Doing Tax Research." *Critical Perspectives on Accounting* 25 (4–5): 293–303.
- Boll, Karen. 2014b. "Shady Car Dealings and Taxing Work Practices: An Ethnography of a Tax Audit Process." *Accounting, Organizations and Society* 39 (1): 1–19.
- Bräutigam, Deborah, Odd-Helge Fjeldstad, and Mick Moore, eds. 2008. *Taxation and State-Building in Developing Countries: Capacity and Consent*. Cambridge: Cambridge University Press.
- Campbell, John L. 1993. "The State and Fiscal Sociology." *Annual Review of Sociology* 19: 163–185.
- Dotson, Rachel. 2014. "Citizen-Auditors and Visible Subjects: *Mi Familia Progres*a and Transparency Politics in Guatemala." *PoLAR: Political and Legal Anthropology Review* 37 (2): 350–370.
- Flyverbom, Mikkel. 2012. "Globalization as It Happens: On Globalizing Assemblages in Tax Planning." *Distinktion* 13 (3): 295–309.
- Gatt, Leah, and Oliver Owen. 2018. "Direct Taxation and State-Society Relations in Lagos, Nigeria." *Development and Change* 49 (5): 1195–1222.
- Goodfellow, Tom. 2017. "Taxing Property in a Neo-Developmental State: The Politics of Urban Land Value Capture in Rwanda and Ethiopia." *African Affairs* 116 (465): 549–572.
- Goodfellow, Tom, and Oliver Owen. 2018. "Taxation, Property Rights and the Social Contract in Lagos." ICTD Working Paper No. 73. Institute of Development Studies, Brighton.
- Gordon, Andrew, and Trevor Stack. 2007. "Citizenship Beyond the State: Thinking with Early Modern Citizenship in the Contemporary World." *Citizenship Studies* 11 (2): 117–133.
- Gracia, Louise, and Lynne Oats. 2012. "Boundary Work and Tax Regulation: A Bourdieusian View." *Accounting, Organizations and Society* 37 (5): 304–321.
- Gracia, Louise, and Lynne Oats. 2015. "Taxation as Social and Institutional Practice." In *Wiley Encyclopedia of Management*. Vol. 1: *Accounting*, ed. Cary Cooper, Colin Clubb, and Shahed Imam, 1–3. <https://doi.org/10.1002/9781118785317.weom010008>.
- Guano, Emanuela. 2010. "Taxpayers, Thieves, and the State: Fiscal Citizenship in Contemporary Italy." *Ethnos* 75 (4): 471–495.
- Guyer, Jane I. 1992. "Small Change: Individual Farm Work and Collective Life in a Western Nigerian Savanna Town, 1969–88." *Africa* 62 (4): 465–489.
- Harrington, Brooke. 2016. *Capital without Borders: Wealth Managers and the One Percent*. Cambridge, MA: Harvard University Press.

- Hobson, Kersty. 2004. "Technologies of the Self and Some Contradictions of the Enabling State: The Case of Tax Effective Schemes in Australia." *Australia Regnet Occasional Paper* (1): 1–29. Regulatory Institutions Network, Australian National University, Canberra.
- Hughes, Jane Frecknall. 2007. "The Concept of Taxation and the Age of Enlightenment." In *Studies in the History of Tax Law*, vol. 2, ed. John Tiley, 253–286. Oxford: Hart Publishing.
- Laszczkowski, Mateusz, and Madeleine Reeves. 2015. "Introduction: Affective States—Entanglements, Suspensions, Suspicions." *Social Analysis* 59 (4): 1–14.
- Levi, Margaret. 1988. *Of Rule and Revenue*. Berkeley: University of California Press.
- Likhovski, Assaf. 2007. "'Training in Citizenship': Tax Compliance and Modernity." *Law and Social Inquiry* 32 (3): 665–700.
- Locke, John. 1698. *Two Treatises of Government: In the Former the False Principles and Foundation of Sir Robert Filmer and His Followers, are Detected and Overthrown. The Latter is an Essay Concerning the True Original Extent and End of Civil-Government*. 3rd ed. London: Awnsham and John Churchill.
- Martin, Isaac W., Ajay K. Mehrotra, and Monica Prasad. 2009. *The New Fiscal Sociology: Taxation in a Comparative and Historical Perspective*. Cambridge: Cambridge University Press.
- Martin, Isaac W., and Monica Prasad. 2014. "Taxes and Fiscal Sociology." *Annual Review of Sociology* 40: 331–345.
- Maurer, Bill. 2001. "Islands in the Net: Rewiring Technological and Financial Circuits in the 'Offshore' Caribbean." *Comparative Studies in Society and History* 43 (3): 467–501.
- Meagher, Kate. 2018. "Taxing Times: Taxation, Divided Societies and the Informal Economy in Northern Nigeria." *Journal of Development Studies* 54 (1): 1–17.
- Mill, John Stuart. (1859) 1865. *On Liberty*. London: Longmans, Green.
- Mulligan, Emer. 2012. "Tax Planning in Practice: A Field Study of US Multinational Corporations." In *Oats* 2012, 207–218.
- Muñoz, José-María. 2010. "Business Visibility and Taxation in Northern Cameroon." *African Studies Review* 53 (2): 149–175.
- Oats, Lynne, ed. 2012. *Taxation: A Fieldwork Research Handbook*. Abingdon: Routledge.
- Ong, Aihwa. 2006. *Neoliberalism as Exception: Mutations in Citizenship and Sovereignty*. Durham, NC: Duke University Press.
- Ong, Aihwa. 2007. "Neoliberalism as a Mobile Technology." *Transactions of the Institute of British Geographers* 32 (1): 3–8.
- Owen, Oliver. 2018. "Tax and Fiscal Practice: Interrogating the Meaning and Use of Formality." *Politique Africaine* 3 (151): 5–15.
- Peebles, Gustav. 2012. "Filth and Lucre: The Dirty Money Complex as a Taxation Regime." *Anthropological Quarterly* 85 (4): 1229–1255.
- Preston, Alistair M. 1989. "The Taxman Cometh: Some Observations on the Interrelationship between Accounting and Inland Revenue Practice." *Accounting, Organizations and Society* 14 (5–6): 389–413.

- Prichard, Wilson. 2015. *Taxation, Responsiveness and Accountability in Sub-Saharan Africa: The Dynamics of Tax Bargaining*. Cambridge: Cambridge University Press.
- Rawlings, Gregory. 2004. "Laws, Liquidity and Eurobonds: The Making of the Vanuatu Tax Haven." *Journal of Pacific History* 39 (3): 325–341.
- Rawlings, Gregory. 2005. "Mobile People, Mobile Capital and Tax Neutrality: Sustaining a Market for Offshore Finance Centres." *Accounting Forum* 29 (3): 289–310.
- Rawlings, Gregory, and Valerie Braithwaite. 2003. "Voices for Change: Australian Perspectives on Tax Administration. Introduction." *Australian Journal of Social Issues* 38 (3): 263–267.
- Roitman, Janet. 2005. *Fiscal Disobedience: An Anthropology of Economic Regulation in Central Africa*. Princeton, NJ: Princeton University Press.
- Schumpeter, Joseph. 1918. *Die Krise des Steuerstaats* [The crisis of the tax state]. Graz: Leuschner & Lubensky.
- Smith, Adam. (1759) 1853. *The Theory of Moral Sentiments*. London: Henry G. Bonn.
- Thelen, Tatjana, Larissa Veters, and Keebet von Benda-Beckmann. 2014. "Introduction to Stategraphy: Toward a Relational Anthropology of the State." *Social Analysis* 58 (3): 1–19.
- Willmott, Kyle. 2020. "From Self-Government to Government of the Self: Fiscal Subjectivity, Indigenous Governance and the Politics of Transparency." *Critical Social Policy* 40 (3): 471–491.
- Wynter, Carlene B., and Lynne Oats. 2019. "Knock, Knock: The Taxman's at Your Door! Practice Sense, Empathy Games, and Dilemmas in Tax Enforcement." *Journal of Business Ethics*. <https://doi.org/10.1007/s10551-019-04300-x>.